



DALLAS COUNTY
DARRYL D. THOMAS
COUNTY AUDITOR

August 13, 2021

The Honorable District Judges
The Honorable Commissioners Court
County of Dallas
Dallas, Texas

The following Balance Sheets and related Exhibits were prepared and are submitted in accordance with V.T.C.A., Local Government Codes 114.023 and 114.025.

Exhibits

Balance Sheet: Budgeted Funds as of July 31, 2021

Summary of Cash and Investments: Budgeted Funds as of July 31, 2021	A
General Fund: Funds Available Analysis for the ten months ended July 31, 2021	B
Appropriations: Budget/Actual: Tax and Fee Funds for the ten months ended July 31, 2021	C
Revenue: Budget/Actual: Tax and Fee Funds for the ten months ended July 31, 2021	D
Revenue: Budget/Actual: General Fund for the ten months ended July 31, 2021	E

Balance Sheet: Funds Not Budgeted as of July 31, 2021

Summary of Cash and Investments: Funds Not Budgeted as of July 31, 2021	F
Appropriations: Funds Not Budgeted for the ten months ended July 31, 2021	G
Revenue: Funds Not Budgeted for the ten months ended July 31, 2021	H

Summary of County Bonded Indebtedness as of July 31, 2021

I

Summary of Cash and Investments: Fiduciary and Agency Funds as of July 31, 2021

J

The data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. The attached financial statements are subject to change pending adjustments required to finalize the closing of the fiscal year end as needed.

Please contact James Hayes at 214-653-7225 if you have any questions.

Darryl D. Thomas

Darryl D. Thomas
County Auditor

DT/jh

cc: County Treasurer

James Hayes

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DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF JULY 31, 2021 AND 2020

ASSETS	July 31, 2021	July 31, 2020
Cash and Investments	\$ 720,910,683 (e)	\$ 810,640,750
Inventories, Stock Room	2,967,784	2,392,967
Net Receivables - County Taxes	8,290,560	7,806,304
Net Receivables - Other	7,968,000 (a)	12,286,000 (a)
Subtotal Net Receivables	16,258,560	20,092,304
Due from Other Governmental Units	6,147,847	8,233,784
Total Receivables	22,406,407	28,326,088
Prepayments and other assets	17,476,490	12,192,599
TOTAL ASSETS	\$ 763,761,364	\$ 853,552,404
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	48,930,950 (b)	34,769,177 (b)
Due to Other Governmental Units	110,308,794 (e)	298,552,964 (e)
TOTAL LIABILITIES	159,239,744	333,322,141
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	20,444,275	14,585,566
Projects	321,406,882	159,622,524
General Fund - Encumbrances	21,621,668	25,944,889
Projects - Encumbrances	16,984,085	172,025,735
Other - Encumbrances	36,372,094	29,717,986
UNRESERVED		
General Fund	158,999,571	123,674,887
Other Funds	28,693,047	(5,341,324)
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 763,761,364	\$ 853,552,404

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent CAFR for the fiscal years ended September 30, 2020 or September 30, 2019.

(b) Excludes accrued liabilities including but not limited to: compensated absences, workers compensation, claims and judgments.

(c) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

(d) Financial Statements includes revenues collected and expenses paid during the ten months ended July 31, 2021. The majority of expected and budgeted revenue for Fiscal 2021 (real estate taxes) are included in these Financial Statements. However, expenditures include only those paid for the ten months ended July 31, 2021. As a result Fund Balances Reserved and Unreserved are not reflective of balances which will be reported at the end of the Fiscal Year after all accruals have been completed.

(e) In April 2020 Dallas County received \$239,952,373 from the US Treasury for CARES Act Coronavirus Relief Fund For State and Local Governments. As expenditures authorized by this Act are expensed by Dallas County, those amounts will be reimbursed to Dallas County from the funds received under this Act.

As of July 31, 2021, including accrued interest, \$50,216,142 of the CARES Act Coronavirus Relief Funds remain. This amount is included in Due to Other Governmental Units.

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
BUDGETED FUNDS
AS OF JULY 31, 2021 AND 2020

Exhibit A

FUND	BEGINNING BALANCE July 2021	ACTUAL MONTH OF July 2021	ENDING BALANCE July 2021	ENDING BALANCE July 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 231,847,941	\$ (33,926,950)	\$ 197,920,991	\$ 160,194,814
00196 Major Projects	369,696,712	(7,551,145)	362,145,567	354,821,322
00205 Interest & Debt Retirement Fund	7,237,942	(61)	7,237,881	5,061,673
00466 Projected Federal Grants	69,027,038	(5,449,671) (b)	63,577,367	214,681,438
	<u>677,809,633</u>	<u>(46,927,826)</u>	<u>630,881,806</u>	<u>734,759,248</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	32,748,265	2,752,502	35,500,767	30,181,954
00126 Permanent Improvement Fund	9,624,879	(115,639)	9,509,240	6,970,863
00162 Alternate Dispute Resolution	5,398,416	48,899	5,447,315	4,976,758
00168 Dallas County Historical Commission	3,742	923	4,666	407
00195 Major Technology Fund	39,408,881	(7,092,352)	32,316,529	26,754,782
00467 HUD Section 8	5,391,631	195,775	5,587,405	3,003,291
00468 Charter School Grants	356,781	(234,108)	122,673	2,557,538
00470 Law Library Fund	597,921	(148)	597,773	586,742
00471 Appellate Judicial System	933,584	8,925	942,509	849,167
	<u>94,464,100</u>	<u>(4,435,223)</u>	<u>90,028,876</u>	<u>75,881,502</u>
Total Governmental Funds Cash and Investments	<u>\$ 772,273,733</u>	<u>\$ (51,363,050)</u>	<u>\$ 720,910,683</u>	<u>\$ 810,640,750</u>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

(b) In April 2020 Dallas County received \$239,952,373 from the US Treasury for CARES Act Coronavirus Relief Fund For State and Local Governments. As expenditures authorized by this Act are expensed by Dallas County, those amounts will be reimbursed to Dallas County from the funds received under this Act.

As of July 31, 2021, including interest, \$ 50,216,142 of the CARES Act Coronavirus Relief Funds remain.

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TEN MONTHS ENDED JULY 31, 2021 AND 2020

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF July 2021	ACTUAL YTD July 2021	FUNDS AVAILABLE July 2021	FUNDS AVAILABLE July 2020
General Government					
1010 GG-County Judge	\$ 653,789	\$ 412	\$ 535,254	\$ 118,122	\$ 84,903
1011 Truancy Courts	697,627	(9,190)	583,994	122,823	112,251
1016 Planning and Development	258,062	-	210,167	47,895	-
1020 GG-Commissioners Court Administrator	1,723,629	30,164	1,392,809	300,656	300,434
1021 GG-Operation Services-Engineering	1,572,831	291,049	1,052,704	229,078	532,633
1022 GG-Operation Services- Facilities	22,761,539	4,047,696	14,303,897	4,409,946	2,688,333
1023 GG-Operation Services- Comm/Central Svcs	2,467,918	1,035,986	892,481	539,450	(2,112)
1024 GG-Operations Services-Records Mgt	971,733	11,979	693,106	266,649	226,280
1027 GG-Operations-Auto Service Center	5,496,052	2,589,181	1,852,962	1,053,910	398,816
1035 GG- Tax Assessor/Collector	16,639,700	138,159	13,466,740	3,034,801	2,873,544
1040 Human Resource/Civil Service	7,070,950	521,312	2,773,251	3,776,387	3,485,546
1050 GG-County Treasurer	1,490,670	16,299	1,185,484	288,888	380,559
1060 Office of Budget and Evaluation	935,828	68	622,468	313,292	113,661
1070 GG-County Auditor	9,707,124	16,530	8,138,672	1,551,922	1,435,301
1080 GG-Purchasing	1,801,186	1,441	1,266,814	532,931	509,781
1082 Small Business Enterprise SBE	788,104	5,766	377,495	404,843	375,828
1210 Elections	9,330,366	934,105	5,607,075	2,789,187	930,390
Subtotal General Government	84,367,109	9,630,957	54,955,374	19,780,778	14,446,149
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	546,371	1,324	272,323	272,724	197,121
2060 Veterans Service	389,722	381	319,462	69,879	122,833
Subtotal Community Services	936,093	1,705	591,785	342,603	319,954
Law Enforcement					
3110 Executive	1,750,488	4,960	1,319,409	426,119	464,392
3113 Internal Affairs	1,080,794	1,585	876,178	203,031	351,651
3121 General Services	1,228,172	64	1,062,647	165,461	169,109
3122 Personnel	1,044,349	44,107	853,959	146,283	293,939
3123 Training	1,128,353	45,866	864,603	217,884	153,070
3124 Communications	2,433,204	476	1,928,770	503,957	292,445
3125 Fiscal	3,063,895	81,357	2,496,134	486,404	364,473
3126 Photo Lab	225,806	2,866	131,971	90,969	87,185
3128 Bonds	2,725,979	6,263	2,142,741	576,975	320,048
3129 Bailiff	11,046,903	910	10,275,135	770,857	320,901
3130 Warrants	5,274,359	7,496	4,171,938	1,094,925	1,069,995
3131 Fugitive Transportation	2,216,521	1,556	1,849,323	365,641	340,280
3132 Civil	503,641	7,274	401,741	94,626	32,304
3134 Criminal Investigation	3,448,758	13,014	3,125,294	310,451	399,173
3136 FLEET	269,306	9,872	217,023	42,411	60,880
3137 Freeway Management Program	13,940,906	21,615	10,514,416	3,404,874	1,772,815
3140 Detention Services	1,155,880	3,492	1,015,375	137,013	315,464
3141 North Tower	29,633,647	9,826	29,723,806	(99,985)	302,718
3142 West Tower	16,547,360	42,622	17,835,106	(1,330,369)	(281,063)
3147 Central Intake	14,679,585	34,145	12,880,450	1,764,990	2,231,503
3148 South Tower	23,797,818	7,958	22,357,680	1,432,179	785,729
3150 Classification and Release	24,517,841	201,240	22,289,927	2,026,674	2,383,574
3152 Central Kitchen	9,059,995	166,595	8,473,196	420,203	1,412,654
3153 Central Laundry	1,834,240	-	1,518,506	315,734	477,556
3154 Inmate Transport	-	-	-	-	396
3155 Jail Medical	11,793,749	9,492	12,386,419	(602,162)	1,617,096
Subtotal Sheriff	184,401,547	724,651	170,711,746	12,965,150	15,738,286
3210 Constable Precinct #1	2,562,661	18,633	2,344,946	199,082	514,353
3220 Constable Precinct #2	1,860,391	(3,160)	1,556,643	306,908	391,535
3230 Constable Precinct #3	2,320,567	279,282	1,611,458	429,826	431,154
3240 Constable Precinct #4	2,441,324	5,145	1,991,011	445,168	574,838
3250 Constable Precinct #5	1,994,183	10,796	1,549,635	433,752	415,620
Subtotal Constable	11,179,126	310,696	9,053,693	1,814,736	2,327,501
3311 Crime Lab	10,664,676	1,142,827	6,830,444	2,691,405	1,544,753
3312 Medical Examiner	8,810,312	351,593	7,044,616	1,414,103	1,589,198
3313 Breath Alcohol Program	328,051	-	205,968	122,083	38,340
Subtotal Institute of Forensic Sciences	19,803,039	1,494,420	14,081,027	4,227,592	3,172,291

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TEN MONTHS ENDED JULY 31, 2021 AND 2020

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF July 2021	ACTUAL YTD July 2021	FUNDS AVAILABLE July 2021	FUNDS AVAILABLE July 2020
3320 Community Supervision	2,106,100	311,595	1,078,910	715,595	681,375
3330 Public Service Program	1,431,431	52,050	1,149,019	230,361	285,682
3343 Unincorporated Area Services	574,672	81,902	260,287	232,484	89,635
Subtotal Law Enforcement	219,495,916	2,975,315	196,334,683	20,185,918	22,294,769
Justice Administration					
3340 Building Security	4,878,423	451,235	3,428,386	998,803	1,110,451
3341 Emergency Management	593,651	2,540	474,436	116,674	76,026
3342 Fire Marshal	1,547,107	296,764	966,854	283,489	2,760
4011 District Attorney	58,520,655	186,772	47,846,531	10,487,352	7,476,594
4013 Drug Court Program	411,755	132	375,179	36,444	113,292
4014 Jail Diversion	907,491	1,834	782,942	122,715	(1,151)
4015 Divert Court Department	586,141	118,419	230,463	232,259	281,599
4016 S.T.A.C. Court	71,029	-	25,162	45,867	-
4020 District Clerk	16,658,092	26,928	11,070,562	5,560,602	4,724,725
4031 County Clerk	12,117,277	13,738	9,405,685	2,697,854	2,653,793
4032 County Clerk-Collections	1,247,771	9,253	943,721	294,797	228,443
4033 Truancy Courts Clerks	586,175	-	544,945	41,230	75,327
4040 Public Defender	18,008,375	45,933	14,171,075	3,791,367	2,358,419
4051 District Court Administration	232,013	1,711	186,236	44,066	36,665
4056 Domestic Relations Office Administration	3,297,718	20,770	2,559,608	717,339	589,337
4060 Jury Service	2,489,679	106,293	689,571	1,693,814	1,062,261
4065 Grand Jury Service	226,000	-	70,580	155,420	119,750
4071 5th Court of Appeals	151,410	-	120,231	31,179	30,935
4072 First Admin. Judicial Region	122,390	-	112,858	9,532	153,869
4080 Court Cost Miscellaneous	7,511,277	57,235	169,702	7,284,340	6,902,356
4110 14th Civil District Court	321,839	196	251,164	70,479	61,350
4115 44th Civil District Court	315,903	88	239,018	76,798	58,428
4120 68th Civil District Court	281,956	1,038	223,140	57,778	45,457
4125 95th Civil District Court	316,303	4,746	243,991	67,566	76,884
4130 101st Civil District Court	290,334	888	216,708	72,738	181,375
4135 116th Civil District Court	313,352	677	246,068	66,606	56,174
4140 134th Civil District Court	378,751	1,115	278,727	98,909	129,892
4145 160th Civil District Court	280,315	273	206,351	73,691	65,496
4150 162nd Civil District Court	306,289	653	239,685	65,950	64,385
4155 191st Civil District Court	326,682	700	236,928	89,054	84,974
4160 192nd Civil District Court	312,968	1,488	266,279	45,201	58,892
4165 193rd Civil District Court	293,626	1,915	225,194	66,517	88,370
4170 298th Civil District Court	318,129	841	247,374	69,914	63,561
4175 Civil District Masters	359,343	1,088	206,898	151,357	74,192
4180 Civil Tax Court	389,781	1,961	273,997	113,823	71,547
4210 254th Family Court	696,358	10,096	415,785	270,477	192,019
4215 255th Family Court	674,066	9,465	446,290	218,311	169,616
4220 256th Family Court	656,132	(574)	438,341	218,365	127,218
4225 301st Family Court	700,163	1,170	472,312	226,681	172,802
4230 302nd Family Court	658,072	954	437,475	219,644	179,022
4235 303rd Family Court	703,776	7,905	467,483	228,388	88,136
4240 330th Family Court	719,343	36,383	450,741	232,219	202,580
4250 IV-D Court	384,180	39,842	289,622	54,716	128,581
4310 304th Juvenile Court	2,484,939	22,378	1,733,215	729,346	429,670
4320 305th Juvenile Court	2,444,745	53,402	1,692,043	699,299	535,012
4401 Criminal District Court #1	793,796	(5,604)	649,041	150,359	114,661
4402 Criminal District Court #2	803,823	14,359	559,769	229,695	183,013
4403 Criminal District Court #3	812,874	54,165	469,406	289,303	249,102
4404 Criminal District Court #4	639,343	16,146	534,437	88,760	26,123
4405 Criminal District Court #5	759,662	20,361	648,045	91,256	41,149
4406 Criminal District Court #6	778,666	79,020	573,786	125,859	41,218
4407 Criminal District Court #7	766,769	13,951	578,957	173,861	36,552
4410 194th Criminal District Court	773,760	14,871	663,958	94,931	65,316
4415 195th Criminal District Court	800,260	15,498	558,692	226,070	87,303
4420 203rd Criminal District Court	790,122	43,214	485,158	261,749	135,943
4425 204th Criminal District Court	799,322	3,838	587,831	207,653	99,062
4430 265th Criminal District Court	690,014	19,260	540,304	130,450	25,798
4435 282nd Criminal District Court	696,917	11,244	543,994	141,679	88,572
4440 283rd Criminal District Court	746,473	8,653	586,537	151,284	118,301
4445 291st Criminal District Court	759,772	15,960	547,932	195,880	110,836
4450 292nd Criminal District Court	934,639	20,463	948,747	(34,572)	(77,230)
4455 363rd Criminal District Court	721,310	17,931	568,072	135,306	37,847
4460 Criminal District Magistrates	2,783,243	3,154	2,289,730	490,359	610,579
4461 Pretrial Release	6,718,186	178,872	5,409,775	1,129,540	795,867
4465 Staff Attorneys	692,167	101	655,724	36,343	130,010
4470 Criminal District Court Manager	476,194	65,372	413,344	(2,522)	(40,968)
4501 County Court at Law #1	508,675	270	417,133	91,272	95,542
4502 County Court at Law #2	477,495	32	362,405	115,057	88,833
4503 County Court at Law #3	475,452	620	449,449	25,383	108,540
4504 County Court at Law #4	543,083	273	439,871	102,939	89,039
4505 County Court at Law #5	530,950	127	412,432	118,391	80,123
4601 County Criminal Court #1	611,046	(2,313)	455,186	158,173	143,876
4602 County Criminal Court #2	839,949	1,429	485,852	352,669	155,875
4603 County Criminal Court #3	706,497	1,222	330,859	374,416	100,249
4604 County Criminal Court #4	681,613	2,495	530,124	148,994	122,602
4605 County Criminal Court #5	856,467	3,467	386,787	466,213	184,340
4606 County Criminal Court #6	657,766	10,838	472,300	174,628	96,325

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TEN MONTHS ENDED JULY 31, 2021 AND 2020

Exhibit B

DEPARTMENT	BUDGET FY 2021	ENCUMBRANCES AS OF July 2021	ACTUAL YTD July 2021	FUNDS AVAILABLE July 2021	FUNDS AVAILABLE July 2020
	(a)				
4607 County Criminal Court #7	661,431	4,993	474,861	181,578	166,876
4608 County Criminal Court #8	647,384	2,745	661,504	(16,864)	66,417
4609 County Criminal Court #9	789,912	4,060	486,935	298,917	241,655
4610 County Criminal Court #10	781,891	4,264	441,861	335,766	244,759
4611 County Criminal Court #11	666,771	11,109	476,263	179,399	128,900
4615 County Criminal Court of Appeals	628,213	1,199	280,028	346,986	128,104
4616 County Criminal Court of Appeals #2	619,346	13,431	477,244	128,671	94,321
4617 County Criminal Court - Magistrate	486	39	307	140	798
4620 County Criminal Court Manager	350,890	817	231,391	118,682	128,206
4701 Probate Court #1	922,665	3,681	668,800	250,185	165,591
4702 Probate Court #2	958,724	3,789	711,358	243,577	156,785
4703 Probate Court #3	1,298,926	4,454	857,566	436,906	391,665
4704 Investigators/Court Visitor Program	1,221,059	5,344	1,060,897	154,817	148,435
4705 Probate Associates	770,112	286	639,469	130,357	117,009
4811 J.P.- 1-1	1,075,304	12,028	829,310	233,966	217,010
4812 J.P.- 1-2	761,153	3,111	538,397	219,645	185,580
4821 J.P.- 2-1	771,197	13,176	568,235	189,786	111,290
4822 J.P.- 2-2	754,607	(6,082)	574,447	186,241	192,614
4831 J.P.- 3-1	897,772	5,736	697,308	194,728	159,550
4832 J.P.- 3-2	805,629	(1,296)	593,230	213,695	192,140
4841 J.P.- 4-1	775,599	10,415	614,197	150,987	136,961
4842 J.P.- 4-2	665,046	8,865	519,630	136,551	87,917
4851 J.P.- 5-1	751,545	(1,696)	597,298	155,943	163,865
4852 J.P.- 5-2	792,832	8,219	514,496	270,116	168,755
Subtotal Justice Administration	<u>194,086,568</u>	<u>2,280,221</u>	<u>141,690,223</u>	<u>50,116,124</u>	<u>39,340,700</u>
Health and Social Services					
1110 Employee Health Clinic	549,061	9,335	369,090	170,636	157,960
2070 Welfare Assistance	3,061,971	60,759	1,926,430	1,074,782	745,395
5110 Juvenile Administration	26,947,158	1,037,892	15,819,508	10,089,758	5,343,927
5114 Juvenile-Detention Center	18,921,231	47,309	13,219,731	5,654,190	4,307,093
5115 Juvenile-Emergency Shelter	2,818,206	(20)	2,109,598	708,628	684,579
5116 Juvenile-Letot Center	3,667,312	15,961	2,932,349	719,002	743,622
5117 Juvenile-Youth Village	4,653,055	16,481	3,372,627	1,263,948	926,442
5118 Juvenile-Medlock Center	5,376,501	7,809	3,926,565	1,442,127	1,206,901
5119 Juvenile-Letot Residential Treatment Center	2,577,129	6,315	1,880,097	690,718	740,565
5210 Health Administration	1,383,674	47,333	1,118,168	218,173	438,931
5211 Environmental Health	1,943,393	283,942	965,860	693,591	481,579
5212 Public Health Lab	3,858,615	591,709	2,286,855	980,051	1,214,826
5213 Preventive Health	3,996,483	404,326	1,882,249	1,709,908	1,571,210
5214 Communicable Disease Control	892,884	34,643	641,112	217,129	263,260
5215 STD Clinic	2,735,033	127,639	1,332,135	1,275,259	896,328
5216 TB Clinic	2,700,980	56,915	1,762,343	881,722	803,488
5218 HHS - Finance Admin	1,230,708	46,597	864,272	319,839	184,819
5310 Budget Office Community Contracts	12,689,277	979,262	9,033,213	2,676,803	3,239,830
5330 CPS Program	4,533,608	1,777,394	1,729,002	1,027,213	2,651,563
Subtotal Health and Social Services	<u>104,536,281</u>	<u>5,551,601</u>	<u>67,171,206</u>	<u>31,813,474</u>	<u>26,602,318</u>
Other Operating					
5340 Wilmer Substance Abuse Facility	287,665	13,590	211,476	62,600	50,214
0 Transfer to Historic Commission	8,000	-	8,000	-	-
9910 Countywide Appropriations	13,505,602	1,155,110	9,358,908	2,991,583	2,371,043
9930 Cash Match for Grants	6,356,907	-	6,356,907	-	-
9940 Reserves and Contingency	8,100,798	2,675	1,949	8,096,174	9,192,386
Subtotal Other Operating	<u>28,258,972</u>	<u>1,171,375</u>	<u>15,937,240</u>	<u>11,150,357</u>	<u>11,613,643</u>
9950 Emergency Reserves	60,100,087 (a)	10,494	-	60,089,593	54,857,370
Grand Total	<u>\$ 691,781,024</u>	<u>\$ 21,621,668</u>	<u>\$ 476,680,510</u>	<u>\$ 193,478,847</u>	<u>\$ 169,474,903</u>
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				<u>\$ 13,599,842</u>	<u>\$ 14,834,815</u>

Reconciliation of budget components to budget funds available and budgeted expenditures

General Fund Revenue Budget	\$ 606,405,197.00	
General Fund Beginning Budget	71,775,985.00	(a)
LAB FY 21	678,181,182.00	
Carryforward encumbrances	13,599,842.43	
Budget LAB FY 21	691,781,024.43	
Budget per budget funds available	691,781,024.43	
	<u>\$ -</u>	

(a) Following is a reconciliation of the Initial LAB FY 21 General Fund Reserves Budget to current funds available balance:

General Fund Reserves Budget	\$ 71,775,985	
Budgeted Revenues exceeds Budgeted Expenditures		
General Fund Revenue Budget	606,405,197	
General Fund Expenditure Budget	(613,720,527)	
	<u>(7,315,330)</u>	
Emergency reserves - LAB 21 budget	64,460,655	
Miscellaneous transfers to various departments	(4,371,062)	
	<u>\$ 60,089,593</u>	

This statement should be read in conjunction with the accompanying Balance Sheet - Budgeted Funds.

DALLAS COUNTY
 APPROPRIATIONS
 BUDGET/ACTUAL - TAX AND FEE FUNDS
 FOR THE TEN MONTHS ENDED JULY 31, 2021 AND 2020

Exhibit C

FUND	FY 2021 BUDGET (a)	ENCUMBRANCES July 2021	ACTUAL MONTH OF July 2021	YTD ACTUAL + ENCUMBRANCES July 2021	BALANCE OF BUDGET July 2021	YTD ACTUAL + ENCUMBRANCES July 2020
105 Road & Bridge	\$ 57,005,831	\$ 1,207,326	\$ 1,152,364	\$ 32,063,796	\$ 24,942,034	\$ 37,088,993
120 General Fund	691,781,024	21,621,668	47,124,410	498,302,177	193,478,847	504,199,916
126 Permanent Improvement Fund	12,810,860	813,057	329,104	2,747,745	10,063,115	2,988,816
162 Alternate Dispute Resolution	5,936,973	69,927	19,232	353,922	5,583,051	389,103
168 Dallas County Historical Commission	5,500	-	-	-	5,500	3,500
195 Major Technology Fund	86,350,799	29,607,306	3,170,847	69,649,870	16,700,929	49,519,107
196 Major Projects	316,931,442	(12,623,221)	9,156,764	81,259,760	235,671,682	251,850,187
205 Interest & Debt Retirement Fund	33,155,596	-	750	19,951,100	13,204,496	28,126,225
466 Grants	374,483,713	33,816,761	14,190,989	214,918,987	159,564,726	130,126,088
467 HUD Section 8	58,245,666	245,449	4,022,407	39,388,622	18,857,044	37,238,388
468 Charter School Grants	10,789,461	176,884	606,102	6,682,922	4,106,540	6,783,741
470 Law Library Fund	1,336,150	42,690	64,633	798,030	538,121	945,133
471 Appellate Judicial System	891,130	-	16,755	142,818	748,312	172,424
Total	<u>\$ 1,649,724,146</u>	<u>\$ 74,977,846</u>	<u>\$ 79,854,356</u>	<u>\$ 966,259,748</u>	<u>\$ 683,464,398</u>	<u>\$ 1,049,431,621</u>

(a) Budget includes Legally Adopted Budget and Carry-Forward Budget from FY20.

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-TAX AND FEE FUNDS
FOR THE TEN MONTHS ENDED JULY 31, 2021 AND 2020

Exhibit D

FUND	FY 2021 BUDGET	ACTUAL MONTH OF July 2021	TOTAL YTD REVENUE July 2021	BALANCE OF BUDGET July 2021	TOTAL YTD REVENUE July 2020
105 Road and Bridge	\$ 30,526,905	\$ 3,416,591	\$ 33,662,120	\$ 3,135,215	\$ 33,285,498
120 General Fund	606,405,197	10,782,813	590,207,735	(16,197,462)	581,024,268
126 Permanent Improvement	4,693,800	27,351	4,781,040	87,240	4,474,935
162 Alternate Dispute	874,401	68,101	671,249	(203,152)	711,520
168 Historical Commission	-	-	4,259	4,259	12
195 Major Technology	50,101,225	275,984	51,396,375	1,295,150	47,650,639
196 Major Projects	120,203,781	614,369	124,851,049	4,647,268	115,585,483
205 Debt Service	22,260,388	689	21,914,062	(346,326)	24,660,170
466 Projected Federal Grants	108,990,939	9,096,991	235,496,290	126,505,351	308,620,186
467 HUD Section 8	45,554,651	4,211,001	38,694,606	(6,860,045)	36,352,456
468 Charter School Grants	8,450,286	421,770	4,837,181	(3,613,105)	6,475,511
470 Law Library	1,011,304	82,621	769,716	(241,588)	780,348
471 Appellate Judicial	301,922	18,769	281,399	(20,523)	145,956
TOTAL	<u>\$ 999,374,799</u>	<u>\$ 29,017,051</u>	<u>\$ 1,107,567,079</u>	<u>\$ 108,192,280</u>	<u>\$ 1,159,766,984</u>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-GENERAL FUND
FOR THE TEN MONTHS ENDED JULY 31, 2021 AND 2020

Exhibit E

DESCRIPTION	FY 2021 BUDGET	ACTUAL MONTH OF July 2021	TOTAL YTD REVENUE July 2021	BALANCE OF BUDGET July 2021	TOTAL YTD REVENUE July 2020
Ad Valorem and Occupation Tax	\$ 438,464,252	2,503,633	\$ 448,689,705	\$ 10,225,453	\$ 419,831,488
Licenses, Permits and Registrations	18,800,000	182,524	22,637,152	3,837,152	24,993,443
Fines and Forfeitures	356,000	(586,117)	538,290	182,290	532,051
Use of Money and Property	5,322,311	277,530	3,053,490	(2,268,821)	5,279,019
Charges for Current Services - General Government	41,806,000	2,867,449	32,014,196	(9,791,804)	36,495,025
Charges for Current Services - Public Safety	9,001,000	714,017	5,419,749	(3,581,251)	8,996,861
Charges for Current Services - Judiciary	20,472,330	2,005,163	17,937,191	(2,535,139)	16,585,939
Reimbursements for Current Services - General Government	686,000	51,515	556,464	(129,536)	563,520
Reimbursements for Current Services - Public Safety	18,642,117	747,179	15,239,668	(3,402,449)	16,445,596
Reimbursements for Current Services - Judicial	6,364,018	582,103	3,762,818	(2,601,200)	4,648,672
Reimbursements for Current Services - Health	7,768,929	897,123	6,345,089	(1,423,840)	7,381,483
Intergovernmental - General Government	1,533,000	219,910	1,052,987	(480,013)	1,827,281
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	-	659,000	-	600,000
Intergovernmental - Judiciary	1,620,000	97,654	1,744,596	124,596	1,422,421
Intergovernmental - Health and Welfare	467,000	12,300	202,957	(264,043)	354,557
Miscellaneous	834,400	50,663	1,780,386	945,986	2,280,413
Interfund Transfers	33,008,840	160,168	28,573,996	(4,434,844)	32,786,499
TOTAL	<u>\$ 606,405,197</u>	<u>\$ 10,782,813</u>	<u>\$ 590,207,735</u>	<u>\$ (16,197,462)</u>	<u>\$ 581,024,268</u>

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

DALLAS COUNTY
BALANCE SHEET
FUNDS NOT BUDGETED
AS OF JULY 31, 2021 AND 2020

ASSETS	July 31, 2021	July 31, 2020
Cash and Investments	\$ 339,422,328 (d)	\$ 136,159,041
Inventories, Stock Room	54,240	54,240
Net Receivables - Other	1,478,000 (a)	1,416,000 (a)
Subtotal Net Receivables	1,478,000	1,416,000
Due from Other Governmental Units	47,763	47,763
Total Receivables	1,525,763	1,463,763
Prepayments and other assets	430,877	552,087
TOTAL ASSETS	\$ 341,433,207	\$ 138,229,131
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	2,261,714 (b)	3,803,907 (b)
Due to Other Governmental Units	256,071,539 (d)	414,501
TOTAL LIABILITIES	258,333,253	4,218,408
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	485,117	606,327
Projects	16,605,037	7,550,759
Projects - Encumbrances	1,877,362	62,966,385
Other - Encumbrances	8,936,035	6,750,178
UNRESERVED		
General Fund	-	-
Other Funds	55,196,403	56,137,074
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 341,433,207	\$ 138,229,131

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent CAFR for the fiscal years ended September 30, 2020 or September 30, 2019.

(b) Excludes accrued liabilities including but not limited to: compensated absences, workers compensation, claims and judgments.

(c) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

(d) In May 2021, Dallas County received 50% (\$255,959,044) of American Rescue Plan Act (ARP Act) funding of \$511,918,088 from the US Treasury. The remaining 50% will be funded in 2022. ARP Act funds are intended to provide support for eligible costs incurred during the period from March 3, 2021 through December 31, 2024 to state, local and Tribal governments in responding to the impact of COVID-19.

As of July 31, 2021, including accrued interest, \$ 255,966,740 of the ARP Act Funds remain. This amount is included in Due to Other Governmental Units.

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
FUNDS NOT BUDGETED
AS OF JULY 31, 2021 AND 2020

Exhibit F

FUND	BEGINNING BALANCE July 2021	ACTUAL MONTH OF July 2021	ENDING BALANCE July 2021	ENDING BALANCE July 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00125	\$ 81,170	\$ (21,693)	\$ 59,477	\$ 37,448
00170	(51,569)	(3,473)	(55,042)	(49,011)
00190	73,255	-	73,255	495,139
00210	168	-	168	168
00464	255,959,823	3,058	255,962,882	-
	<u>256,062,847</u>	<u>(22,108)</u>	<u>256,040,740</u>	<u>483,745</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200	2,118,806	15,953	2,134,758	2,070,804
00201	239,379	11,684	251,062	1,418,882
00202	15,417,323	5,426,482	20,843,804	17,630,304
00203	9,492,625	378,287	9,870,912	8,708,070
00204	28,305,067	492,277	28,797,344	30,582,327
00500	(3,082)	76,226	73,144	(18,411)
00538	234,611	74	234,685	220,274
00547	181,550	2	181,552	181,391
00704	4,077,561	(1,873,998)	2,203,564	4,008,498
	<u>60,063,839</u>	<u>4,526,987</u>	<u>64,590,826</u>	<u>64,802,139</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415	449,339	-	449,339	449,339
00441	14,923,413	(295,878)	14,627,534	66,479,415
00482	64,134	-	64,134	64,134
00493	369,811	-	369,811	369,811
	<u>15,806,696</u>	<u>(295,878)</u>	<u>15,510,818</u>	<u>67,362,699</u>
Road Funds:				
00427	2,859,244	-	2,859,244	3,089,759
00481	86,303	-	86,303	86,303
00490	129,734	-	129,734	129,734
00494	204,663	-	204,663	204,663
	<u>3,279,944</u>	<u>-</u>	<u>3,279,944</u>	<u>3,510,459</u>
Total Governmental Funds Cash and Investments	<u>\$ 335,213,327</u>	<u>\$ 4,209,000</u>	<u>\$ 339,422,328</u>	<u>\$ 136,159,041</u>

(a) Capital Project Funds consists solely of unspent Bond funds.

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

DALLAS COUNTY
 APPROPRIATIONS
 FUNDS NOT BUDGETED
 FOR THE TEN MONTHS ENDED JULY 31, 2021 AND 2020

Exhibit G

FUND	ENCUMBRANCES July 2021	ACTUAL MONTH OF July 2021	YTD ACTUAL + ENCUMBRANCES July 2021	YTD ACTUAL + ENCUMBRANCES July 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ 21,693	\$ (42,669)	\$ 36,956
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
00464 American Rescue Plan	-	-	-	-
	<u>-</u>	<u>21,693</u>	<u>(42,669)</u>	<u>36,956</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	100,903	18,738	336,925	439,268
00201 Technology Fund	-	-	1,301,005	22,143
00202 Local Government Fund	1,998,316	597,357	6,285,091	6,723,544
00203 Local Official Fund	1,540,996	291,385	5,447,245	5,522,583
00204 Record Management Fund	5,295,819	359,176	16,638,164	6,540,836
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	1,153	10,273	19,935
00547 DA - State Forfeitures/Other	-	-	-	-
	<u>8,936,035</u>	<u>1,267,808</u>	<u>30,018,703</u>	<u>19,268,310</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00441 Combination Tax and Parking Series 2016	1,802,292	216,235	35,278,319	100,192,272
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
Subtotal permanent improvement funds	<u>1,870,979</u>	<u>216,235</u>	<u>35,347,007</u>	<u>100,260,959</u>
Road Funds:				
00427 Unlimited Tax Refunding & Improv	-	-	230,515	991,517
00492 1992 Road Bond Fund	6,383	-	6,383	6,383
Subtotal road funds	<u>6,383</u>	<u>-</u>	<u>236,898</u>	<u>997,900</u>
Subtotal capital project funds	<u>1,877,362</u>	<u>216,235</u>	<u>35,583,905</u>	<u>101,258,859</u>
Total	<u>\$ 10,813,397</u>	<u>\$ 1,505,736</u>	<u>\$ 65,559,939</u>	<u>\$ 120,564,125</u>

(a) Capital Project Funds consists solely of unspent Bond funds.

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

DALLAS COUNTY
REVENUE
FUNDS NOT BUDGETED
FOR THE TEN MONTHS ENDED JULY 31, 2021 AND 2020

Exhibit H

FUND	ACTUAL MONTH OF July 2021	TOTAL YTD REVENUE July 2021	TOTAL YTD REVENUE July 2020
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	(3,473)	1,305	15,023
00190 CMAQ-Congestion, Mitigation & Air	-	-	(430)
00210 DS Arbitrage Rebate	-	-	-
00464 American Rescue Plan	3,058	255,962,882	-
	<u>(415)</u>	<u>255,964,187</u>	<u>14,593</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	22,449	412,943	428,610
00201 Technology Fund	11,897	112,143	109,497
00202 Local Government Fund	6,106,986	7,896,953	6,634,552
00203 Local Official Fund	728,680	4,865,299	4,896,307
00204 Record Management Fund	855,745	8,233,714	7,321,373
00500 Payroll	-	-	-
00538 DA - Check Processing	1,004	23,937	23,496
00547 DA - State Forfeitures/Other	2	79	1,782
	<u>7,726,764</u>	<u>21,545,068</u>	<u>19,415,616</u>
Capital Project Funds (a):			
Permanent Improvement Funds:			
00441 Combination Tax and Parking Series 2016	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Road Funds:			
00424 Unlimited Tax Road Bonds Series	-	-	-
00427 Unlimited Tax Refunding & Improv	-	-	-
00481 Public Property Finance Obligati	-	-	-
00490 Unlimited Tax Road Bond Fund	-	-	-
00494 Unlimited Tax Road Bond Fund	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 7,726,349</u>	<u>\$ 277,509,254</u>	<u>\$ 19,430,209</u>

(a) Capital Project Funds consists solely of unspent Bond funds.

(b) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

DALLAS COUNTY
SUMMARY OF COUNTY BONDED INDEBTEDNESS
AS OF JULY 31, 2021

Exhibit I

<u>Payment Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	13,780,000	3,085,175	16,865,175
2022	12,250,000	5,497,400	17,747,400
2023	12,325,000	4,884,900	17,209,900
2024	12,420,000	4,268,650	16,688,650
2025	12,505,000	3,647,650	16,152,650
2026	11,190,000	3,022,400	14,212,400
2027	11,195,000	2,462,900	13,657,900
2028	11,195,000	1,903,150	13,098,150
2029	11,195,000	1,343,400	12,538,400
2030	11,195,000	783,650	11,978,650
2031	11,195,000	335,850	11,530,850
	<u>\$ 130,445,000</u>	<u>\$ 31,235,125</u>	<u>\$ 161,680,125</u>

This statement should be read in conjunction with the accompanying Balance Sheets.

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
FIDUCIARY AND AGENCY FUNDS
AS OF JULY 31, 2021 AND 2020

Exhibit J

FUND	BEGINNING BALANCE July 2021	ACTUAL MONTH OF July 2021	ENDING BALANCE July 2021	ENDING BALANCE July 2020
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 14,876,317	\$ (1,511,164)	\$ 13,365,153	\$ 8,569,235
00130 Election Fund-Special	44,306	(52)	44,254	370,188
00166 State Report Interest Fund	3,097,390	(2,132,050)	965,340	917,761
00501 County Clerk-Special	15,906,308	131,532	16,037,840	14,590,440
00502 County Clerk-Trust	24,747,612	296,252	25,043,864	22,071,071
00503 District Clerk-Special	5,441,245	1,808,683	7,249,928	7,290,446
00504 District Clerk-Trust	38,432,567	(754,723)	37,677,844	30,383,932
00505 Sheriff-Special	315,220	132,195	447,415	1,630,618
00506 County Clerk Special Trust Fund	34,629,248	(346,404)	34,282,844	23,944,930
00532 Escrow Fund	3,852,091	(2,121,328)	1,730,763	12,101,043
00537 Youth Village Special Fund	524	-	524	524
00542 DA - Police Agencies	38,938	0	38,938	38,904
00543 Adult Probation-Restitution	4,252,958	(184,389)	4,068,569	3,835,201
00544 DA - Attorney General	28,228	0	28,228	28,203
00545 DA - Unadjudicated-Gambling	61,575	1	61,576	61,521
00546 DA - Forfeitures-Narcotics	172,739	30,612	203,350	61,674
00550 Justice of the Peace 1-1 Special	503,530	(4,590)	498,940	517,316
00551 Justice of the Peace 1-2 Special	110,518	1,636	112,154	117,754
00553 Justice of the Peace 3-3 Special	82,031	(9,780)	72,251	75,898
00554 Justice of the Peace 2-1 Special	401,075	(200)	400,875	398,183
00555 Justice of the Peace 2-2 Special	28,830	1,021	29,851	62,423
00556 Justice of the Peace 3-1 Special	14,806	(3,947)	10,859	19,860
00557 Justice of the Peace 3-2 Special	158,129	-	158,129	158,330
00559 Justice of the Peace 4-1 Special	46,250	5,535	51,784	55,249
00560 Justice of the Peace 4-2 Special	9,583	330	9,913	6,901
00561 Justice of the Peace 5-1 Special	18,296	(370)	17,926	12,845
00562 Justice of the Peace 5-2 Special	286,321	95	286,416	289,128
00570 Dallas County Housing Fin.	73,414	1	73,415	73,349
00571 Dallas County Housing Fin.	1,025,619	108	1,025,727	1,024,353
00580 Constable 1 Special Fund No. 580	72,174	10,836	83,010	42,846
00581 Constable 2 Special Fund No. 581	2,615	-	2,615	3,869
00582 Constable 3 Special Fund No. 582	8,828	50,227	59,055	6,576
00584 Constable 4 Special Fund No. 584	19,187	(11,992)	7,196	2,479
00586 Constable 5 Special Fund No. 586	11,036	(760)	10,276	31,138
00600 DCS - Administration	14,590,317	90,700	14,681,018	14,342,222
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	116,486	-	116,486	116,572
00807 District Attorney Check Collection	580,329	-	580,329	604,169
00808 Child Support Clearing	13,042	1,222	14,264	13,730
Total Fiduciary and Agency Cash and Investments	\$ 164,069,743	\$ (4,520,763)	\$ 159,548,979	\$ 143,870,941

(a) Financial Data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.