



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

February 15, 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 January 31, 2021

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

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

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

Summary of County Bonded Indebtedness as of January 31, 2021

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

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

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

ASSETS	January 31, 2021	January 31, 2020
Cash and Investments	\$ 929,369,183 (e)	\$ 834,721,716
Inventories, Stock Room	2,831,451	2,239,868
Net Receivables - County Taxes	117,324,895	83,761,157
Net Receivables - Other	12,286,000 (a)	9,502,000 (a)
Subtotal Net Receivables	129,610,895	93,263,157
Due from Other Governmental Units	11,299,515	9,998,085
Total Receivables	140,910,410	103,261,242
Prepayments and other assets	17,607,517	11,971,293
TOTAL ASSETS	\$ 1,090,718,561	\$ 952,194,119
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	59,118,689 (b)	40,445,777 (b)
Due to Other Governmental Units	189,775,253 (e)	62,177,767
TOTAL LIABILITIES	248,893,942	102,623,544
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	20,438,968	14,211,161
Projects	361,943,733	250,945,597
General Fund - Encumbrances	30,936,004	32,888,027
Projects - Encumbrances	14,946,494	156,911,736
Other - Encumbrances	40,950,806	18,796,520
UNRESERVED		
General Fund	359,912,781	308,852,268
Other Funds	12,695,833	66,965,266
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 1,090,718,561	\$ 952,194,119

(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, 2019 or September 30, 2018.

(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 two months ended November 30, 2020. 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 four months ended January 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 January 31, 2021, including accrued interest, \$82,418,441 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 JANUARY 31, 2021 AND 2020

Exhibit A

FUND	BEGINNING BALANCE January 2021	ACTUAL MONTH OF January 2021	ENDING BALANCE January 2021	ENDING BALANCE January 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 150,926,176	\$ 178,033,672	\$ 328,959,848	\$ 305,511,741
00196 Major Projects	336,158,689	39,404,586	375,563,275	409,438,830
00205 Interest & Debt Retirement Fund	5,694,795	4,859,532	10,554,327	1,152,133
00466 Projected Federal Grants	81,755,354	20,636,249 (b)	102,391,603	9,691,667
	<u>574,535,014</u>	<u>242,934,040</u>	<u>817,469,053</u>	<u>725,794,372</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	36,546,897	374,335	36,921,232	37,696,164
00126 Permanent Improvement Fund	7,900,469	1,938,200	9,838,669	8,007,750
00162 Alternate Dispute Resolution	5,128,302	38,226	5,166,528	4,821,644
00168 Dallas County Historical Commission	407	1,269	1,676	3,401
00195 Major Technology Fund	31,830,637	20,145,908	51,976,545	51,006,242
00467 HUD Section 8	4,920,664	214,199	5,134,864	3,180,141
00468 Charter School Grants	1,809,398	(398,617)	1,410,781	2,746,463
00470 Law Library Fund	547,191	(15,485)	531,706	606,550
00471 Appellate Judicial System	918,843	(715)	918,128	858,989
	<u>89,602,810</u>	<u>22,297,320</u>	<u>111,900,130</u>	<u>108,927,345</u>
Total Governmental Funds Cash and Investments	<u>\$ 664,137,824</u>	<u>\$ 265,231,359</u>	<u>\$ 929,369,183</u>	<u>\$ 834,721,716</u>

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

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As of January 31, 2021, including interest, \$ 82,418,441 of the CARES Act Coronavirus Relief Funds remain.

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

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF January 2021	ACTUAL YTD January 2021	FUNDS AVAILABLE January 2021	FUNDS AVAILABLE January 2020
General Government					
1010 GG-County Judge	\$ 653,789	\$ 646	\$ 197,055	\$ 456,088	\$ 424,661
1011 Truancy Courts	697,627	41,380	208,145	448,101	434,116
1016 Planning and Development	258,062	-	11,602	246,460	-
1020 GG-Commissioners Court Administrator	1,723,629	43,242	552,976	1,127,411	1,186,918
1021 GG-Operation Services-Engineering	1,572,831	941,444	196,804	434,583	697,182
1022 GG-Operation Services- Facilities	22,761,539	4,593,753	5,067,215	13,100,571	10,932,043
1023 GG-Operation Services- Comm/Central Svcs	2,467,918	351,205	212,528	1,904,184	288,626
1024 GG-Operations Services-Records Mgt	971,733	29,778	249,167	692,789	651,859
1027 GG-Operations-Auto Service Center	5,496,052	2,910,168	988,357	1,597,528	1,213,083
1035 GG- Tax Assessor/Collector	16,565,530	162,936	5,095,525	11,307,069	10,959,047
1040 Human Resource/Civil Service	7,070,950	807,151	1,051,770	5,212,029	4,979,032
1050 GG-County Treasurer	1,490,670	38,781	437,589	1,014,300	1,041,440
1060 Office of Budget and Evaluation	935,828	462	198,400	736,966	499,597
1070 GG-County Auditor	9,705,524	65,301	3,074,645	6,565,578	6,290,301
1080 GG-Purchasing	1,801,186	7,052	447,435	1,346,700	1,250,056
1082 Small Business Enterprise SBE	788,104	17,404	127,412	643,288	586,535
1210 Elections	9,330,366	1,132,170	1,913,494	6,284,702	4,357,778
Subtotal General Government	84,291,339	11,142,873	20,030,119	53,118,347	45,792,272
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	546,371	3,072	101,540	441,759	375,609
2060 Veterans Service	389,722	-	118,792	270,931	269,407
Subtotal Community Services	936,093	3,072	220,332	712,689	645,016
Law Enforcement					
3110 Executive	1,750,488	9,543	462,771	1,278,175	1,202,885
3113 Internal Affairs	1,080,794	2,982	318,564	759,248	825,776
3121 General Services	1,228,172	2,816	393,133	832,223	860,651
3122 Personnel	1,044,349	19,182	292,973	732,194	773,782
3123 Training	1,128,353	90,654	293,633	744,066	599,304
3124 Communications	2,433,204	8,026	684,750	1,740,427	1,536,036
3125 Fiscal	3,063,895	164,463	984,352	1,915,080	1,912,995
3126 Photo Lab	225,806	16,188	43,646	165,972	154,210
3128 Bonds	2,724,979	5,799	823,561	1,895,619	1,802,360
3129 Bailiff	11,046,094	2,164	3,723,793	7,320,137	6,717,700
3130 Warrants	5,234,027	15,812	1,566,714	3,651,501	3,850,014
3131 Fugitive Transportation	2,241,053	2,048	658,953	1,580,052	1,449,582
3132 Civil	503,641	13,453	166,843	323,345	335,121
3134 Criminal Investigation	3,422,293	32,082	1,117,634	2,272,576	2,268,205
3136 FLEET	269,306	18,077	75,452	175,777	189,617
3137 Freeway Management Program	13,216,455	64,391	3,632,573	9,519,491	8,487,272
3140 Detention Services	1,155,880	4,972	373,524	777,384	944,702
3141 North Tower	29,633,647	34,128	11,115,198	18,484,321	18,506,385
3142 West Tower	16,538,360	24,520	6,399,967	10,113,872	9,403,837
3147 Central Intake	14,653,191	37,356	4,787,634	9,828,201	9,873,153
3148 South Tower	23,797,818	8,835	8,465,871	15,323,112	14,454,174
3150 Classification and Release	24,330,746	40,065	8,164,544	16,126,136	15,286,993
3152 Central Kitchen	8,825,795	246,268	3,128,258	5,451,270	6,220,867
3153 Central Laundry	1,834,240	-	578,425	1,255,815	1,346,495
3154 Inmate Transport	-	-	-	-	396
3155 Jail Medical	11,793,749	5,562	4,623,396	7,164,792	7,830,203
Subtotal Sheriff	183,176,334	869,385	62,876,163	119,430,786	116,832,716
Constable					
3210 Constable Precinct #1	2,562,661	17,708	794,034	1,750,920	1,721,728
3220 Constable Precinct #2	1,860,391	1,307	571,931	1,287,154	1,307,771
3230 Constable Precinct #3	2,058,596	8,801	615,569	1,434,226	1,446,775
3240 Constable Precinct #4	2,441,324	3,595	716,400	1,721,329	1,874,301
3250 Constable Precinct #5	1,994,183	23,329	568,588	1,402,266	1,406,047
Subtotal Constable	10,917,155	54,740	3,266,521	7,595,894	7,756,622
Institute of Forensic Sciences					
3311 Crime Lab	10,007,926	577,702	2,546,795	6,883,428	5,419,547
3312 Medical Examiner	8,810,312	818,264	2,572,551	5,419,497	5,427,760
3313 Breath Alcohol Program	328,051	-	92,040	236,011	206,103
Subtotal Institute of Forensic Sciences	19,146,289	1,395,966	5,211,386	12,538,937	11,053,411

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2021 AND 2020**

<u>DEPARTMENT</u>	<u>BUDGET FY 2021 (a)</u>	<u>ENCUMBRANCES AS OF January 2021</u>	<u>ACTUAL YTD January 2021</u>	<u>FUNDS AVAILABLE January 2021</u>	<u>FUNDS AVAILABLE January 2020</u>
3320 Community Supervision	2,106,100	942,494	317,503	846,103	839,437
3330 Public Service Program	1,432,431	37,841	395,216	999,374	982,089
3343 Unincorporated Area Services	574,672	97,883	99,709	377,080	314,075
Subtotal Law Enforcement	217,352,981	3,398,309	72,166,498	141,788,174	137,778,350
Justice Administration					
3340 Building Security	4,878,423	346,005	1,130,323	3,402,096	3,050,318
3341 Emergency Management	593,651	10,704	177,774	405,173	390,618
3342 Fire Marshal	1,547,107	725,245	320,360	501,502	537,068
4011 District Attorney	58,486,129	410,418	17,833,077	40,242,635	36,424,988
4013 Drug Court Program	318,755	598	145,125	173,032	294,852
4014 Jail Diversion	907,491	1,834	281,364	624,293	458,635
4015 Divert Court Department	586,141	147,582	67,334	371,225	448,379
4016 S.T.A.C. Court	71,029	-	-	71,029	-
4020 District Clerk	16,658,092	45,923	4,159,606	12,452,563	11,809,755
4031 County Clerk	12,112,277	104,826	3,457,461	8,549,990	8,506,127
4032 County Clerk-Collections	1,247,771	19,083	349,893	878,795	815,638
4033 Truancy Courts Clerks	586,175	-	203,398	382,777	445,316
4040 Public Defender	17,998,375	61,166	5,251,480	12,685,729	11,143,815
4051 District Court Administration	232,013	1,708	69,234	161,071	151,544
4056 Domestic Relations Office Administration	3,297,718	26,865	955,364	2,315,489	2,198,665
4060 Jury Service	2,458,693	211,985	161,993	2,084,715	1,599,599
4065 Grand Jury Service	226,000	-	49,480	176,520	171,730
4071 5th Court of Appeals	151,410	-	45,117	106,293	106,244
4072 First Admin. Judicial Region	122,390	-	112,858	9,532	153,869
4080 Court Cost Miscellaneous	8,196,882	184,136	66,108	7,946,638	7,787,429
4110 14th Civil District Court	321,839	1,080	94,643	226,116	219,716
4115 44th Civil District Court	315,253	1,336	90,057	223,860	215,480
4120 68th Civil District Court	281,956	1,766	83,772	196,419	182,195
4125 95th Civil District Court	312,403	1,270	89,895	221,237	216,969
4130 101st Civil District Court	289,884	14,542	76,741	198,601	288,057
4135 116th Civil District Court	313,352	1,151	92,236	219,965	207,622
4140 134th Civil District Court	378,751	4,532	103,089	271,129	300,624
4145 160th Civil District Court	280,315	1,714	76,534	202,068	191,583
4150 162nd Civil District Court	306,289	1,275	87,148	217,866	209,124
4155 191st Civil District Court	326,682	1,376	87,695	237,612	230,018
4160 192nd Civil District Court	312,168	1,530	122,751	187,887	210,251
4165 193rd Civil District Court	293,626	6,937	85,299	201,390	215,627
4170 298th Civil District Court	318,129	1,051	93,145	223,934	216,590
4175 Civil District Masters	359,343	1,759	113,532	244,052	255,818
4180 Civil Tax Court	389,781	11,254	105,021	273,505	248,655
4210 254th Family Court	694,958	6,896	176,531	511,531	511,373
4215 255th Family Court	674,066	8,695	151,725	513,645	499,565
4220 256th Family Court	656,132	11,582	165,147	479,402	447,994
4225 301st Family Court	700,163	15,769	172,073	512,321	487,325
4230 302nd Family Court	658,072	7,219	170,568	480,285	469,489
4235 303rd Family Court	702,726	63,221	139,760	499,745	403,560
4240 330th Family Court	719,343	42,113	171,145	506,085	492,499
4250 IV-D Court	384,180	52,456	97,691	234,033	229,287
4310 304th Juvenile Court	2,484,939	100,186	549,413	1,835,340	1,511,791
4320 305th Juvenile Court	2,444,745	98,947	541,211	1,804,587	1,698,598
4401 Criminal District Court #1	793,796	15,608	201,817	576,372	534,590
4402 Criminal District Court #2	803,823	27,449	166,839	609,534	549,051
4403 Criminal District Court #3	812,874	115,079	162,039	535,756	526,640
4404 Criminal District Court #4	440,817	41,682	154,012	245,122	231,528
4405 Criminal District Court #5	759,662	40,298	233,436	485,928	475,986
4406 Criminal District Court #6	778,666	38,415	174,747	565,505	488,989
4407 Criminal District Court #7	766,769	71,199	169,450	526,120	461,068
4410 194th Criminal District Court	773,760	30,446	221,280	522,033	474,266
4415 195th Criminal District Court	800,260	39,994	177,234	583,032	537,993
4420 203rd Criminal District Court	790,122	45,469	160,828	583,825	531,721
4425 204th Criminal District Court	799,322	34,126	193,926	571,270	515,699
4430 265th Criminal District Court	690,014	20,809	190,318	478,887	447,305
4435 282nd Criminal District Court	696,917	55,385	172,017	469,516	524,360
4440 283rd Criminal District Court	746,473	10,431	210,749	525,293	516,033
4445 291st Criminal District Court	759,772	35,838	174,845	549,090	504,309
4450 292nd Criminal District Court	859,389	36,573	349,081	473,735	497,836
4455 363rd Criminal District Court	721,310	39,869	228,010	453,431	468,526
4460 Criminal District Magistrates	2,723,583	5,342	832,618	1,885,623	2,038,791
4461 Pretrial Release	5,418,186	209,250	1,711,131	3,497,805	3,507,764
4465 Staff Attorneys	692,167	2,332	209,582	480,253	473,446
4470 Criminal District Court Manager	439,194	64,556	143,806	230,832	151,741
4501 County Court at Law #1	508,675	3,063	149,002	356,609	347,595
4502 County Court at Law #2	477,495	801	140,366	336,328	333,983
4503 County Court at Law #3	475,452	781	165,600	309,071	361,049
4504 County Court at Law #4	543,083	1,329	160,581	381,172	358,571
4505 County Court at Law #5	530,950	362	152,324	378,264	335,585
4601 County Criminal Court #1	611,046	(2,321)	156,359	457,008	435,043
4602 County Criminal Court #2	839,949	3,013	172,491	664,445	514,835
4603 County Criminal Court #3	706,497	2,383	111,968	592,146	330,780
4604 County Criminal Court #4	681,613	3,586	188,325	489,702	451,267
4605 County Criminal Court #5	856,467	4,302	136,458	715,707	436,916
4606 County Criminal Court #6	657,029	11,966	173,102	471,961	433,424

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

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

Exhibit B

DEPARTMENT	BUDGET FY 2021	ENCUMBRANCES AS OF January 2021	ACTUAL YTD January 2021	FUNDS AVAILABLE January 2021	FUNDS AVAILABLE January 2020
	(a)				
4607 County Criminal Court #7	661,431	5,710	164,493	491,227	455,497
4608 County Criminal Court #8	622,584	6,798	246,697	369,089	402,343
4609 County Criminal Court #9	789,912	4,760	175,388	609,765	534,622
4610 County Criminal Court #10	673,315	3,785	160,111	509,419	406,078
4611 County Criminal Court #11	666,771	14,675	162,628	489,468	451,898
4615 County Criminal Court of Appeals	615,813	1,359	99,213	515,241	287,046
4616 County Criminal Court of Appeals #2	617,746	28,873	174,987	413,885	379,477
4617 County Criminal Court - Magistrate	486	355	-	131	798
4620 County Criminal Court Manager	350,490	1,765	76,446	272,278	285,598
4701 Probate Court #1	922,665	6,644	250,906	665,116	579,456
4702 Probate Court #2	958,113	6,414	270,398	681,300	619,748
4703 Probate Court #3	1,298,926	9,801	320,959	968,166	923,091
4704 Investigators/Court Visitor Program	1,221,059	25,609	376,027	819,422	779,245
4705 Probate Associates	734,112	724	238,637	494,751	473,774
4811 J.P- 1-1	1,075,304	15,630	291,941	767,733	710,469
4812 J.P- 1-2	761,153	7,824	206,549	546,780	546,791
4821 J.P- 2-1	766,797	4,360	215,244	547,192	483,012
4822 J.P- 2-2	753,107	4,122	224,779	524,206	553,287
4831 J.P- 3-1	897,202	5,169	249,510	642,523	606,750
4832 J.P- 3-2	805,629	2,077	228,707	574,845	569,354
4841 J.P- 4-1	775,599	44,680	230,165	500,754	480,698
4842 J.P- 4-2	665,046	27,021	188,160	449,866	409,377
4851 J.P- 5-1	751,545	9,374	223,457	518,714	514,864
4852 J.P- 5-2	792,832	6,362	189,834	596,635	556,861
Subtotal Justice Administration	192,728,381	4,011,041	51,483,747	137,233,593	127,421,224
Health and Social Services					
1110 Employee Health Clinic	549,061	18,730	141,466	388,865	382,225
2070 Welfare Assistance	3,061,971	34,223	785,159	2,242,590	2,139,801
5110 Juvenile Administration	26,947,158	2,773,054	5,862,057	18,312,047	15,471,065
5114 Juvenile-Detention Center	18,815,531	71,919	5,025,041	13,718,572	12,958,716
5115 Juvenile-Emergency Shelter	2,818,206	6,131	768,202	2,043,873	1,927,753
5116 Juvenile-Letot Center	3,667,312	15,313	1,103,599	2,548,400	2,510,496
5117 Juvenile-Youth Village	4,653,055	17,135	1,259,390	3,376,530	3,094,095
5118 Juvenile-Medlock Center	5,376,501	10,693	1,484,084	3,881,724	3,765,339
5119 Juvenile-Letot Residential Treatment Center	2,577,129	11,717	694,557	1,870,856	1,889,427
5210 Health Administration	1,383,674	67,391	380,505	935,778	1,219,161
5211 Environmental Health	1,943,393	475,719	344,186	1,123,488	923,807
5212 Public Health Lab	3,428,615	438,312	821,677	2,168,627	2,691,753
5213 Preventive Health	3,996,483	179,695	868,147	2,948,640	2,852,618
5214 Communicable Disease Control	892,884	80,874	264,102	547,908	574,737
5215 STD Clinic	2,735,033	172,894	471,370	2,090,770	1,783,713
5216 TB Clinic	2,700,980	78,838	721,306	1,900,836	1,866,991
5218 HHS - Finance Admin	1,230,708	47,126	304,856	878,726	752,468
5310 Budget Office Community Contracts	12,689,277	2,294,013	3,156,715	7,238,550	8,568,364
5330 CPS Program	4,533,608	3,516,216	32,184	985,208	6,131,534
Subtotal Health and Social Services	104,000,581	10,309,992	24,488,603	69,201,985	71,504,063
Other Operating					
5340 Wilmer Substance Abuse Facility	287,665	16,975	75,051	195,640	177,780
9910 Countywide Appropriations	13,505,452	2,053,742	2,824,358	8,627,351	4,345,691
9930 Cash Match for Grants	6,356,907	-	-	6,356,907	-
9940 Reserves and Contingency	7,901,946	-	-	7,901,946	9,195,283
Subtotal Other Operating	28,051,970	2,070,717	2,899,409	23,081,843	13,718,763
9950 Emergency Reserves	64,419,680 (a)	-	-	64,419,680	61,833,964
Grand Total	\$ 691,781,024	\$ 30,936,004	\$ 171,288,709	\$ 489,556,312	\$ 458,693,643
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				\$ 13,599,842	\$ 14,834,815

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
	\$ -

(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)
	(7,315,330)
Emergency reserves - LAB 21 budget	64,460,655
Miscellaneous transfers to various departments	(40,975)
	\$ 64,419,680

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 FOUR MONTHS ENDED JANUARY 31, 2021 AND 2020

Exhibit C

FUND	FY 2021 BUDGET (a)	ENCUMBRANCES January 2021	ACTUAL MONTH OF January 2021	YTD ACTUAL + ENCUMBRANCES January 2021	BALANCE OF BUDGET January 2021	YTD ACTUAL + ENCUMBRANCES January 2020
105 Road & Bridge	\$ 57,005,831	\$ 1,630,140	\$ 4,114,305	\$ 13,860,288	\$ 43,145,543	\$ 8,261,126
120 General Fund	691,781,024	30,936,004	45,733,157	202,224,713	489,556,312	214,981,176
126 Permanent Improvement Fund	12,810,860	917,350	176,405	1,553,723	11,257,137	1,664,572
162 Alternate Dispute Resolution	5,936,973	69,927	29,041	213,700	5,723,273	144,262
168 Dallas County Historical Commission	5,500	-	-	-	5,500	500
195 Major Technology Fund	74,156,145	13,731,353	3,684,796	26,241,548	47,914,596	19,006,804
196 Major Projects	333,551,830	1,215,141	7,806,457	45,748,984	287,802,845	169,354,899
205 Interest & Debt Retirement Fund	33,155,596	-	-	3,085,175	30,070,421	9,476,425
466 Grants	268,422,433	37,705,026	3,141,628	142,487,771	125,934,661	35,315,906
467 HUD Section 8	52,006,685	350,644	3,996,044	15,529,414	36,477,272	14,278,652
468 Charter School Grants	7,721,880	91,048	581,626	2,601,368	5,120,512	2,815,909
470 Law Library Fund	1,336,150	186,671	71,829	508,219	827,931	604,128
471 Appellate Judicial System	891,130	-	16,625	41,710	849,420	56,445
Total	<u>\$ 1,538,782,036</u>	<u>\$ 86,833,303</u>	<u>\$ 69,351,914</u>	<u>\$ 454,096,614</u>	<u>\$ 1,084,685,422</u>	<u>\$ 475,960,803</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 FOUR MONTHS ENDED JANUARY 31, 2021 AND 2020**

Exhibit D

FUND	FY 2021 BUDGET	ACTUAL MONTH OF January 2021	TOTAL YTD REVENUE January 2021	BALANCE OF BUDGET January 2021	TOTAL YTD REVENUE January 2020
105 Road and Bridge	\$ 30,526,905	\$ 4,648,239	\$ 16,876,042	\$ (13,650,863)	\$ 12,815,279
120 General Fund	606,405,197	223,402,342	427,618,868	(178,786,329)	423,054,542
126 Permanent Improvement	4,693,800	2,235,369	4,041,322	(652,478)	4,006,746
162 Alternate Dispute	874,401	67,223	249,772	(624,629)	310,486
168 Historical Commission	-	-	1,269	1,269	6
195 Major Technology	50,101,225	24,138,642	43,524,253	(6,576,972)	42,881,645
196 Major Projects	120,203,781	50,995,666	95,896,672	(24,307,109)	96,700,919
205 Debt Service	22,260,388	7,944,707	8,364,583	(13,895,805)	2,100,830
466 Projected Federal Grants	108,990,939	33,219,395	66,019,796	(42,971,143)	28,326,876
467 HUD Section 8	45,554,651	3,958,595	14,608,416	(30,946,235)	13,546,113
468 Charter School Grants	8,450,286	298,852	2,219,444	(6,230,842)	2,697,871
470 Law Library	1,011,304	73,949	287,042	(724,262)	337,527
471 Appellate Judicial	301,922	16,566	172,660	(129,262)	101,863
TOTAL	\$ 999,374,799	\$ 350,999,546	\$ 679,880,138	\$ (319,494,661)	\$ 626,880,704

(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 FOUR MONTHS ENDED JANUARY 31, 2021 AND 2020

Exhibit E

DESCRIPTION	FY 2021 BUDGET	ACTUAL MONTH OF January 2021	TOTAL YTD REVENUE January 2021	BALANCE OF BUDGET January 2021	TOTAL YTD REVENUE January 2020
Ad Valorem and Occupation Tax	\$ 438,464,252	209,955,349	\$ 379,842,207	\$ (58,622,045)	\$ 379,761,226
Licenses, Permits and Registrations	18,800,000	16,416	104,889	(18,695,111)	306,465
Fines and Forfeitures	356,000	239,613	244,504	(111,496)	401,388
Use of Money and Property	5,322,311	265,572	1,164,443	(4,157,868)	2,066,647
Charges for Current Services - General Government	41,806,000	6,676,069	8,909,871	(32,896,129)	12,875,290
Charges for Current Services - Public Safety	9,001,000	522,098	1,874,885	(7,126,115)	4,514,736
Charges for Current Services - Judiciary	20,472,330	1,685,656	6,477,792	(13,994,538)	6,863,471
Reimbursements for Current Services - General Government	686,000	18,591	264,680	(421,320)	213,735
Reimbursements for Current Services - Public Safety	18,642,117	2,381,124	6,224,502	(12,417,615)	5,812,845
Reimbursements for Current Services - Judicial	6,364,018	67,631	790,468	(5,573,550)	1,806,584
Reimbursements for Current Services - Health	7,768,929	65,128	365,076	(7,403,853)	2,166,193
Intergovernmental - General Government	1,533,000	164,578	264,488	(1,268,512)	1,053,430
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	59,000	659,000	-	600,000
Intergovernmental - Judiciary	1,620,000	121,020	235,126	(1,384,874)	751,227
Intergovernmental - Health and Welfare	467,000	18,800	70,257	(396,743)	109,094
Miscellaneous	834,400	53,316	252,521	(581,879)	3,175,134
Interfund Transfers	33,008,840	1,092,381	19,874,159	(13,134,681)	577,078
TOTAL	<u>\$ 606,405,197</u>	<u>\$ 223,402,342</u>	<u>\$ 427,618,868</u>	<u>\$ (178,786,329)</u>	<u>\$ 423,054,542</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 JANUARY 31, 2021 AND 2020**

ASSETS	January 31, 2021	January 31, 2020
Cash and Investments	\$ 92,286,089	\$ 93,785,261
Inventories, Stock Room	54,240	54,240
Net Receivables - County Taxes	-	-
Net Receivables - Other	1,416,000 (a)	3,055,000 (a)
Subtotal Net Receivables	1,416,000	3,055,000
Due from Other Governmental Units	163,024	47,763
Total Receivables	1,579,024	3,102,763
Prepayments and other assets	430,877	-
TOTAL ASSETS	\$ 94,350,230	\$ 96,942,264
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	416,615 (b)	1,194,667 (b)
Due to Other Governmental Units	873,976	414,501
TOTAL LIABILITIES	1,290,591	1,609,168
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	485,117	54,240
Projects	7,223,751	7,512,385
General Fund - Encumbrances	-	-
Projects - Encumbrances	19,493,131	90,295,454
Other - Encumbrances	11,159,603	6,438,796
UNRESERVED		
General Fund	-	-
Other Funds	54,698,037	(8,967,779)
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 94,350,230	\$ 96,942,264

(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, 2019 or September 30, 2018.

(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.

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

Exhibit F

FUND	BEGINNING BALANCE January 2021	ACTUAL MONTH OF January 2021	ENDING BALANCE January 2021	ENDING BALANCE January 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00125	\$ 16,600	\$ 6	\$ 16,606	\$ (3,678)
00170	(51,783)	73	(51,710)	(54,225)
00190	495,139	(421,884)	73,255	495,139
00210	168	-	168	168
	<u>460,124</u>	<u>(421,805)</u>	<u>38,319</u>	<u>437,404</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200	2,114,546	1,205	2,115,751	2,159,933
00201	1,470,546	8,623	1,479,169	1,373,313
00202	16,219,041	467,747	16,686,788	16,469,232
00203	8,985,726	(147,022)	8,838,704	8,496,266
00204	33,739,658	529,405	34,269,062	27,853,207
00500	5,558	11,539	17,097	5,121
00538	221,927	(1,766)	220,161	224,562
00547	181,512	14	181,526	180,597
00704	31,454,608	(29,997,608)	1,457,000	(62,052,155)
	<u>94,393,122</u>	<u>(29,127,864)</u>	<u>65,265,258</u>	<u>(5,289,925)</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415	449,339	-	449,339	449,339
00433	-	-	-	-
00440	-	-	-	-
00441	26,915,706	(4,096,422)	22,819,284	93,463,698
00482	64,134	-	64,134	64,134
00493	369,811	-	369,811	369,811
	<u>27,798,989</u>	<u>(4,096,422)</u>	<u>23,702,568</u>	<u>94,346,982</u>
Road Funds:				
00414	-	-	-	-
00418	-	-	-	-
00424	-	-	-	-
00427	2,859,244	-	2,859,244	3,870,101
00481	86,303	-	86,303	86,303
00490	129,734	-	129,734	129,734
00492	-	-	-	-
00494	204,663	-	204,663	204,663
	<u>3,279,944</u>	<u>-</u>	<u>3,279,944</u>	<u>4,290,801</u>
Total Governmental Funds Cash and Investments	<u>\$ 125,932,180</u>	<u>\$ (33,646,091)</u>	<u>\$ 92,286,089</u>	<u>\$ 93,785,261</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 FOUR MONTHS ENDED JANUARY 31, 2021 AND 2020

Exhibit G

FUND	ENCUMBRANCES January 2021	ACTUAL MONTH OF January 2021	YTD ACTUAL + ENCUMBRANCES January 2021	YTD ACTUAL + ENCUMBRANCES January 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ (6)	\$ 202	\$ 78,082
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
	<u>-</u>	<u>(6)</u>	<u>202</u>	<u>78,082</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	201,032	11,128	240,023	223,307
00201 Technology Fund	-	106	259	20,677
00202 Local Government Fund	3,242,785	145,916	4,561,422	4,607,797
00203 Local Official Fund	1,292,615	355,988	3,016,973	3,073,564
00204 Record Management Fund	6,423,171	250,635	7,320,088	2,243,152
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	2,046	4,570	5,585
00547 DA - State Forfeitures/Other	-	-	-	-
	<u>11,159,603</u>	<u>765,818</u>	<u>15,143,336</u>	<u>10,174,082</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415 1995A Permanent Improvement	-	-	-	-
00433 Tax Notes Series 2011	-	-	-	-
00440 Tax Notes Series 2013	-	-	-	-
00441 Combination Tax and Parking Series 2016	19,418,060	13,476,150	44,665,957	100,230,647
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
	<u>19,486,747</u>	<u>13,476,150</u>	<u>44,734,645</u>	<u>100,299,334</u>
Road Funds:				
00414 1995 Road Bond Fund	-	-	-	-
00418 Road Bond Series 1996	-	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-	-
00427 Unlimited Tax Refunding & Improv	-	-	230,515	991,517
00481 Public Property Finance Obligati	-	-	-	-
00490 Unlimited Tax Road Bond Fund	-	-	-	-
00492 1992 Road Bond Fund	6,383	-	6,383	6,383
00494 Unlimited Tax Road Bond Fund	-	-	-	-
	<u>6,383</u>	<u>-</u>	<u>236,898</u>	<u>997,900</u>
Subtotal road funds	<u>19,493,131</u>	<u>13,476,150</u>	<u>44,971,543</u>	<u>101,297,234</u>
Subtotal capital project funds	<u>19,493,131</u>	<u>13,476,150</u>	<u>44,971,543</u>	<u>101,297,234</u>
Total	<u>\$ 30,652,734</u>	<u>\$ 14,241,963</u>	<u>\$ 60,115,080</u>	<u>\$ 111,549,398</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 FOUR MONTHS ENDED JANUARY 31, 2021 AND 2020

Exhibit H

FUND	ACTUAL MONTH OF January 2021	TOTAL YTD REVENUE January 2021	TOTAL YTD REVENUE January 2020
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	273	4,637	9,808
00190 CMAQ-Congestion, Mitigation & Air	-	-	(430)
00210 DS Arbitrage Rebate	-	-	-
	<u>273</u>	<u>4,637</u>	<u>9,378</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	22,522	204,244	234,761
00201 Technology Fund	8,834	39,611	57,658
00202 Local Government Fund	773,265	1,083,400	1,414,620
00203 Local Official Fund	367,563	1,639,163	2,052,520
00204 Record Management Fund	799,236	3,186,129	2,592,940
00500 Payroll	-	-	-
00538 DA - Check Processing	280	3,932	13,446
00547 DA - State Forfeitures/Other	14	53	988
	<u>1,971,714</u>	<u>6,156,532</u>	<u>6,366,934</u>
Capital Project Funds (a):			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	-	-	-
00433 Tax Notes Series 2011	-	-	-
00440 Tax Notes Series 2013	-	-	-
00441 Combination Tax and Parking Series 2016	-	-	-
00482 Permanent Improvement Bond Series	-	-	-
00493 1992A Permanent Improvement Bond	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Road Funds:			
00414 1995 Road Bond Fund	-	-	-
00418 Road Bond Series 1996	-	-	-
00424 Unlimited Tax Road Bonds Series	-	-	-
00427 Unlimited Tax Refunding & Improv	-	-	-
00481 Public Property Finance Obligati	-	-	-
00490 Unlimited Tax Road Bond Fund	-	-	-
00492 1992 Road Bond Fund	-	-	-
00494 Unlimited Tax Road Bond Fund	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,971,987</u>	<u>\$ 6,161,169</u>	<u>\$ 6,376,312</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 JANUARY 31, 2021

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
2021	13,780,000	6,170,350	19,950,350
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>\$ 34,320,300</u>	<u>\$ 164,765,300</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 JANUARY 31, 2021 AND 2020

Exhibit J

FUND	BEGINNING BALANCE January 2021	ACTUAL MONTH OF January 2021	ENDING BALANCE January 2021	ENDING BALANCE January 2020
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 11,068,668	\$ (1,322,107)	\$ 9,746,560	\$ 7,776,569
00130 Election Fund-Special	35,366	8,793	44,158	45,731
00166 State Report Interest Fund	2,750,736	(1,974,098)	776,638	1,090,569
00501 County Clerk-Special	15,085,613	1,224,016	16,309,630	14,555,228
00502 County Clerk-Trust	23,005,435	211,844	23,217,280	21,293,965
00503 District Clerk-Special	5,661,695	(332,268)	5,329,428	7,082,636
00504 District Clerk-Trust	37,701,299	110,202	37,811,501	15,600,940
00505 Sheriff-Special	263,785	(24,524)	239,261	445,068
00506 County Clerk Special Trust Fund	33,165,730	(1,373,167)	31,792,563	1,890,672
00532 Escrow Fund	11,636,831	(425,756)	11,211,075	17,180,673
00537 Youth Village Special Fund	524	-	524	523
00542 DA - Police Agencies	38,930	3	38,933	38,733
00543 Adult Probation-Restitution	3,529,035	55,872	3,584,907	3,537,015
00544 DA - Attorney General	28,222	2	28,224	28,080
00545 DA - Unadjudicated-Gambling	61,562	5	61,567	61,252
00546 DA - Forfeitures-Narcotics	69,121	5	69,127	28,109
00550 Justice of the Peace 1-1 Special	517,518	5	517,523	516,796
00551 Justice of the Peace 1-2 Special	108,448	(20)	108,428	116,498
00553 Justice of the Peace 3-3 Special	71,265	3,675	74,940	75,431
00554 Justice of the Peace 2-1 Special	397,247	(57)	397,190	397,842
00555 Justice of the Peace 2-2 Special	60,110	1,083	61,193	63,068
00556 Justice of the Peace 3-1 Special	50,606	(19,331)	31,275	20,377
00557 Justice of the Peace 3-2 Special	158,554	-	158,554	158,325
00559 Justice of the Peace 4-1 Special	44,708	148	44,856	58,539
00560 Justice of the Peace 4-2 Special	7,061	1,790	8,851	6,401
00561 Justice of the Peace 5-1 Special	17,046	1,475	18,521	12,162
00562 Justice of the Peace 5-2 Special	288,629	30	288,659	288,616
00570 Dallas County Housing Fin.	73,398	6	73,404	73,028
00571 Dallas County Housing Fin.	1,025,121	149	1,025,270	1,019,773
00580 Constable 1 Special Fund No. 580	46,471	(3,144)	43,326	43,866
00581 Constable 2 Special Fund No. 581	1,324	151	1,475	5,311
00582 Constable 3 Special Fund No. 582	12,280	(5,619)	6,661	20,216
00584 Constable 4 Special Fund No. 584	9,518	(6,530)	2,989	10,666
00586 Constable 5 Special Fund No. 586	18,843	(760)	18,083	31,097
00600 DCS - Administration	16,119,184	8,141,306	24,260,490	23,667,999
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	116,486	-	116,486	123,727
00807 District Attorney Check Collection	580,329	-	580,329	566,058
00808 Child Support Clearing	13,495	(417)	13,078	11,282
Total Fiduciary and Agency Cash and Investments	\$ 163,840,255	\$ 4,272,763	\$ 168,113,018	\$ 117,942,906

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