



# DALLAS COUNTY

DARRYL D. THOMAS  
COUNTY AUDITOR

September 23, 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 August 31, 2021***

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

### ***Balance Sheet: Funds Not Budgeted as of August 31, 2021***

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

### ***Summary of County Bonded Indebtedness as of August 31, 2021***

I

### ***Summary of Cash and Investments: Fiduciary and Agency Funds as of August 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

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

<b>ASSETS</b>	<u>August 31, 2021</u>	<u>August 31, 2020</u>
Cash and Investments	\$ 668,886,006 (e)	\$ 747,660,178
Inventories, Stock Room	2,917,234	2,606,546
Net Receivables - County Taxes	8,290,560	7,067,144
Net Receivables - Other	<u>7,968,000 (a)</u>	<u>12,286,000 (a)</u>
Subtotal Net Receivables	16,258,560	19,353,144
Due from Other Governmental Units	<u>2,202,626</u>	<u>8,882,642</u>
Total Receivables	18,461,186	28,235,786
Prepayments and other assets	17,471,666	12,187,885
<b>TOTAL ASSETS</b>	<u>\$ 707,736,092</u>	<u>\$ 790,690,395</u>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	53,102,727 (b)	55,454,283 (b)
Due to Other Governmental Units	<u>109,273,479 (e)</u>	<u>297,316,815 (e)</u>
<b>TOTAL LIABILITIES</b>	162,376,206	352,771,098
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves	20,388,900	14,794,431
Projects	314,262,400	160,935,159
General Fund - Encumbrances	20,653,504	22,356,218
Projects - Encumbrances	7,994,080	160,685,582
Other - Encumbrances	39,394,397	39,691,104
 <b>UNRESERVED</b>		
General Fund	121,893,517	91,821,537
Other Funds	<u>20,773,087</u>	<u>(52,364,734)</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<u>\$ 707,736,092</u>	<u>\$ 790,690,395</u>

(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 eleven months ended August 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 eleven months ended August 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 August 31, 2021, including accrued interest, \$48,631,135 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 AUGUST 31, 2021 AND 2020

Exhibit A

FUND	BEGINNING BALANCE August 2021	ACTUAL MONTH OF August 2021	ENDING BALANCE August 2021	ENDING BALANCE August 2020
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00120 General Fund	\$ 197,920,991	\$ (37,687,192)	\$ 160,233,799	\$ 122,656,413
00196 Major Projects	362,145,567	(6,860,353)	355,285,214	347,490,455
00205 Interest & Debt Retirement Fund	7,237,881	872	7,238,753	5,137,831
00466 Projected Federal Grants	<u>63,577,367</u>	<u>(5,522,324) (b)</u>	<u>58,055,043</u>	<u>198,102,540</u>
	630,881,806	(50,068,997)	580,812,809	673,387,238
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00105 Road & Bridge	35,500,767	1,303,738	36,804,505	31,502,198
00126 Permanent Improvement Fund	9,509,240	(357,584)	9,151,655	6,740,406
00162 Alternate Dispute Resolution	5,447,315	56,786	5,504,101	5,029,437
00168 Dallas County Historical Commission	4,666	0	4,666	407
00195 Major Technology Fund	32,316,529	(2,811,275)	29,505,254	23,723,111
00467 HUD Section 8	5,587,405	66,249	5,653,655	3,549,474
00468 Charter School Grants	122,673	(225,990)	(103,317)	2,354,351
00470 Law Library Fund	597,773	10,467	608,240	571,697
00471 Appellate Judicial System	<u>942,509</u>	<u>1,929</u>	<u>944,439</u>	<u>801,858</u>
	90,028,876	(1,955,679)	88,073,197	74,272,939
Total Governmental Funds Cash and Investments	<u>\$ 720,910,683</u>	<u>\$ (52,024,677)</u>	<u>\$ 668,886,006</u>	<u>\$ 747,660,178</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 August 31, 2021, including interest, \$ 48,631,135 of the CARES Act Coronavirus Relief Funds remain.

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

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF August 2021	ACTUAL YTD August 2021	FUNDS AVAILABLE August 2021	FUNDS AVAILABLE August 2020
<b>General Government</b>					
1010 GG-County Judge	\$ 653,789	\$ 412	\$ 583,449	\$ 69,928	\$ 32,965
1011 Truancy Courts	697,627	(13,707)	639,579	71,756	63,869
1016 Planning and Development	258,062	90	239,907	18,065	-
1020 GG-Commissioners Court Administrator	1,723,629	32,376	1,503,673	187,580	155,418
1021 GG-Operation Services-Engineering	1,572,831	234,129	1,140,410	198,291	501,671
1022 GG-Operation Services- Facilities	22,761,539	4,376,013	15,923,735	2,461,791	1,393,023
1023 GG-Operation Services- Comm/Central Svcs	2,467,918	105,595	1,905,013	457,309	(31,287)
1024 GG-Operations Services-Records Mgt	971,983	14,018	757,897	200,069	165,152
1027 GG-Operations-Auto Service Center	5,496,052	2,682,845	2,063,602	749,605	257,833
1035 GG- Tax Assessor/Collector	16,643,600	62,431	14,796,401	1,784,768	1,659,483
1040 Human Resource/Civil Service	7,070,950	513,194	3,031,547	3,526,209	3,418,652
1050 GG-County Treasurer	1,490,670	7,904	1,310,979	171,787	272,332
1060 Office of Budget and Evaluation	935,828	56	695,601	240,171	70,757
1070 GG-County Auditor	9,707,124	20,008	8,940,209	746,907	700,563
1080 GG-Purchasing	1,801,186	1,158	1,382,423	417,605	397,262
1082 Small Business Enterprise SBE	788,104	4,685	419,127	364,292	352,061
1210 Elections	9,330,366	1,139,879	5,979,995	2,210,493	700,708
<b>Subtotal General Government</b>	<b>84,371,259</b>	<b>9,181,085</b>	<b>61,313,548</b>	<b>13,876,626</b>	<b>10,110,461</b>
<b>Community Services</b>					
2050 Texas Cooperative Extension/Dallas Cty	546,371	1,282	298,143	246,947	171,819
2060 Veterans Service	389,722	381	350,720	38,621	100,265
<b>Subtotal Community Services</b>	<b>936,093</b>	<b>1,663</b>	<b>648,862</b>	<b>285,568</b>	<b>272,085</b>
<b>Law Enforcement</b>					
3110 Executive	1,750,488	6,010	1,453,149	291,329	345,742
3113 Internal Affairs	1,080,794	1,180	964,156	115,458	274,025
3121 General Services	1,228,172	582	1,164,506	63,084	73,898
3122 Personnel	1,079,599	43,223	963,406	72,969	194,330
3123 Training	1,087,353	59,916	951,271	76,167	81,322
3124 Communications	2,433,204	2,847	2,092,509	337,848	116,301
3125 Fiscal	3,063,895	115,965	2,709,882	238,048	156,379
3126 Photo Lab	225,806	6,503	153,561	65,743	76,099
3128 Bonds	2,731,979	5,541	2,350,794	375,645	103,775
3129 Bailiff	11,046,903	1,464	11,261,571	(216,133)	(651,242)
3130 Warrants	5,275,859	6,498	4,558,908	710,453	669,558
3131 Fugitive Transportation	2,216,521	2,177	2,034,076	180,268	174,908
3132 Civil	503,641	8,302	443,338	52,001	(3,840)
3134 Criminal Investigation	3,448,758	15,354	3,397,877	35,527	110,942
3136 FLEET	269,306	9,370	235,481	24,454	41,816
3137 Freeway Management Program	13,940,906	23,118	11,505,640	2,412,147	821,447
3140 Detention Services	1,155,880	4,743	1,114,098	37,039	233,235
3141 North Tower	29,633,647	33,249	32,614,876	(3,014,478)	(2,396,625)
3142 West Tower	16,556,360	21,267	19,667,527	(3,132,434)	(1,789,560)
3147 Central Intake	14,679,585	36,880	14,084,240	558,466	1,066,006
3148 South Tower	23,839,675	36,397	24,607,647	(804,369)	(1,305,838)
3150 Classification and Release	24,517,841	209,962	24,518,716	(210,837)	449,030
3152 Central Kitchen	9,062,451	52,668	8,877,737	132,046	478,872
3153 Central Laundry	1,834,240	-	1,658,814	175,426	345,372
3154 Inmate Transport	-	-	-	-	396
3155 Jail Medical	11,794,430	8,939	13,623,744	(1,838,253)	609,594
<b>Subtotal Sheriff</b>	<b>184,457,291</b>	<b>712,152</b>	<b>187,007,525</b>	<b>(3,262,385)</b>	<b>275,943</b>
3210 Constable Precinct #1	2,562,661	12,959	2,581,947	(32,245)	335,799
3220 Constable Precinct #2	1,860,391	(7,502)	1,704,318	163,576	246,048
3230 Constable Precinct #3	2,320,567	278,375	1,766,437	275,754	275,078
3240 Constable Precinct #4	2,441,324	4,496	2,188,395	248,434	391,762
3250 Constable Precinct #5	1,994,183	6,596	1,691,575	296,012	263,647
<b>Subtotal Constable</b>	<b>11,179,126</b>	<b>294,924</b>	<b>9,932,671</b>	<b>951,531</b>	<b>1,512,334</b>
3311 Crime Lab	10,664,676	873,471	7,656,568	2,134,636	994,806
3312 Medical Examiner	8,810,312	321,674	7,708,550	780,088	982,501
3313 Breath Alcohol Program	328,051	-	227,571	100,480	12,825
<b>Subtotal Institute of Forensic Sciences</b>	<b>19,803,039</b>	<b>1,195,145</b>	<b>15,592,690</b>	<b>3,015,204</b>	<b>1,990,133</b>

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

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

Exhibit B

DEPARTMENT	BUDGET FY 2021 (a)	ENCUMBRANCES AS OF August 2021	ACTUAL YTD August 2021	FUNDS AVAILABLE August 2021	FUNDS AVAILABLE August 2020
3320 Community Supervision	2,106,100	254,813	1,151,164	700,123	681,375
3330 Public Service Program	1,431,431	43,108	1,282,613	105,710	185,290
3343 Unincorporated Area Services	574,672	77,457	278,614	218,602	58,430
<b>Subtotal Law Enforcement</b>	<b>219,551,660</b>	<b>2,577,598</b>	<b>215,245,277</b>	<b>1,728,785</b>	<b>4,703,505</b>
<b>Justice Administration</b>					
3340 Building Security	5,028,423	444,162	3,670,453	913,808	1,260,218
3341 Emergency Management	593,651	241	521,276	72,133	41,659
3342 Fire Marshal	1,547,107	259,569	1,066,253	221,286	(49,261)
4011 District Attorney	58,520,655	149,434	52,484,273	5,886,948	2,940,259
4013 Drug Court Program	417,755	132	395,887	21,736	82,679
4014 Jail Diversion	907,491	1,834	861,334	44,322	(72,223)
4015 Divert Court Department	586,141	114,810	252,626	218,706	223,071
4016 S.T.A.C. Court	71,029	-	30,056	40,973	-
4020 District Clerk	16,658,092	35,786	12,129,753	4,492,553	3,644,828
4031 County Clerk	12,127,277	7,366	10,300,733	1,819,178	1,763,133
4032 County Clerk-Collections	1,247,771	8,199	1,038,735	200,837	142,113
4033 Truancy Courts Clerks	586,175	-	597,692	(11,517)	18,590
4040 Public Defender	18,008,375	40,228	15,551,431	2,416,717	1,024,365
4051 District Court Administration	232,013	1,699	207,839	22,476	19,821
4056 Domestic Relations Office Administration	3,297,718	7,435	2,815,352	474,931	347,982
4060 Jury Service	2,489,679	91,765	1,020,379	1,377,535	1,021,951
4065 Grand Jury Service	226,000	-	85,130	140,870	119,225
4071 5th Court of Appeals	151,410	-	131,787	19,623	19,973
4072 First Admin. Judicial Region	122,390	-	112,858	9,532	153,869
4080 Court Cost Miscellaneous	7,420,577	56,560	200,251	7,163,767	6,250,331
4110 14th Civil District Court	321,839	323	275,208	46,308	38,641
4115 44th Civil District Court	315,903	207	262,361	53,336	37,403
4120 68th Civil District Court	281,956	782	244,436	36,738	25,459
4125 95th Civil District Court	316,303	3,912	268,937	43,454	55,380
4130 101st Civil District Court	290,334	546	237,664	52,125	158,864
4135 116th Civil District Court	313,352	653	269,926	42,773	33,440
4140 134th Civil District Court	378,751	735	305,718	72,298	104,060
4145 160th Civil District Court	280,315	47	226,157	54,112	46,970
4150 162nd Civil District Court	306,289	(424)	264,189	42,524	43,241
4155 191st Civil District Court	326,682	466	259,668	66,547	63,483
4160 192nd Civil District Court	312,968	485	287,939	24,544	36,344
4165 193rd Civil District Court	293,626	1,528	246,579	45,520	68,526
4170 298th Civil District Court	318,129	841	271,158	46,131	40,883
4175 Civil District Masters	359,343	879	221,314	137,149	46,724
4180 Civil Tax Court	389,781	1,909	301,559	86,312	40,474
4210 254th Family Court	696,358	9,702	455,215	231,440	157,238
4215 255th Family Court	674,066	9,427	494,738	169,901	134,732
4220 256th Family Court	656,132	(270)	491,644	164,757	83,470
4225 301st Family Court	700,163	776	523,411	175,976	114,517
4230 302nd Family Court	658,072	692	482,708	174,672	132,651
4235 303rd Family Court	703,776	7,201	512,874	183,701	47,470
4240 330th Family Court	719,343	36,369	495,504	187,470	165,013
4250 IV-D Court	384,180	34,519	316,919	32,742	102,372
4310 304th Juvenile Court	2,484,939	10,556	2,007,410	466,974	274,005
4320 305th Juvenile Court	2,444,745	50,863	1,904,147	489,735	328,855
4401 Criminal District Court #1	793,796	(5,622)	708,175	91,243	41,474
4402 Criminal District Court #2	803,823	16,890	614,067	172,866	125,024
4403 Criminal District Court #3	812,874	56,158	522,832	233,884	212,810
4404 Criminal District Court #4	648,843	16,118	569,211	63,514	18,811
4405 Criminal District Court #5	759,662	25,367	700,831	33,464	35,655
4406 Criminal District Court #6	778,666	83,845	642,351	52,471	38,368
4407 Criminal District Court #7	766,769	18,932	630,235	117,602	38,052
4410 194th Criminal District Court	773,760	14,416	716,804	42,541	39,692
4415 195th Criminal District Court	800,260	15,292	621,440	163,529	33,000
4420 203rd Criminal District Court	790,122	54,753	565,735	169,634	56,783
4425 204th Criminal District Court	799,322	1,812	662,683	134,827	34,849
4430 265th Criminal District Court	690,014	23,714	607,060	59,240	31,554
4435 282nd Criminal District Court	696,917	10,104	606,254	80,559	24,464
4440 283rd Criminal District Court	746,473	8,636	624,528	113,309	67,375
4445 291st Criminal District Court	759,772	18,617	616,274	124,881	54,210
4450 292nd Criminal District Court	943,139	18,272	990,642	(65,775)	(61,438)
4455 363rd Criminal District Court	721,310	21,399	654,709	45,201	37,463
4460 Criminal District Magistrates	2,786,343	4,654	2,511,897	269,792	397,739
4461 Pretrial Release	6,718,186	703,680	5,767,940	246,566	461,511
4465 Staff Attorneys	692,167	(2,256)	697,386	(2,964)	80,078
4470 Criminal District Court Manager	483,194	62,754	462,785	(42,345)	(70,008)
4501 County Court at Law #1	508,675	446	455,877	52,352	57,626
4502 County Court at Law #2	477,495	(13)	396,875	80,633	54,194
4503 County Court at Law #3	475,452	560	486,551	(11,659)	68,699
4504 County Court at Law #4	543,083	230	487,582	55,271	47,931
4505 County Court at Law #5	530,950	(184)	442,991	88,144	40,942
4601 County Criminal Court #1	611,046	(1,950)	499,187	113,810	102,573
4602 County Criminal Court #2	839,949	1,239	533,282	305,428	108,345
4603 County Criminal Court #3	706,497	1,115	362,606	342,775	61,011
4604 County Criminal Court #4	681,613	2,258	582,947	96,408	76,497
4605 County Criminal Court #5	856,467	2,479	429,834	424,155	150,710
4606 County Criminal Court #6	657,766	10,470	518,831	128,465	54,123

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

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

Exhibit B

DEPARTMENT	BUDGET FY 2021	ENCUMBRANCES AS OF August 2021	ACTUAL YTD August 2021	FUNDS AVAILABLE August 2021	FUNDS AVAILABLE August 2020
	(a)				
4607 County Criminal Court #7	661,431	8,844	528,721	123,866	125,280
4608 County Criminal Court #8	655,384	4,157	707,618	(56,391)	33,493
4609 County Criminal Court #9	789,912	4,049	527,253	258,610	204,477
4610 County Criminal Court #10	792,991	4,260	475,087	313,644	234,325
4611 County Criminal Court #11	666,771	10,856	535,585	120,330	80,954
4615 County Criminal Court of Appeals	630,213	275	308,963	320,976	106,015
4616 County Criminal Court of Appeals #2	622,846	13,324	522,342	87,180	49,937
4617 County Criminal Court - Magistrate	486	39	307	140	798
4620 County Criminal Court Manager	350,890	306	258,438	92,146	109,672
4701 Probate Court #1	922,665	3,415	739,006	180,244	97,552
4702 Probate Court #2	959,812	4,105	780,158	175,549	89,614
4703 Probate Court #3	1,298,926	3,906	942,460	352,560	312,167
4704 Investigators/Court Visitor Program	1,251,059	4,681	1,156,630	89,747	82,086
4705 Probate Associates	772,112	165	699,494	72,452	61,298
4811 J.P.- 1-1	1,075,304	6,100	907,533	161,671	143,742
4812 J.P.- 1-2	761,153	2,197	590,505	168,451	128,799
4821 J.P.- 2-1	771,197	13,281	619,508	138,409	60,435
4822 J.P.- 2-2	754,607	(5,960)	625,390	135,177	127,104
4831 J.P.- 3-1	897,772	3,449	770,579	123,744	94,071
4832 J.P.- 3-2	805,629	2,409	646,999	156,221	135,196
4841 J.P.- 4-1	775,599	8,344	671,405	95,800	78,969
4842 J.P.- 4-2	665,046	4,671	575,268	85,107	32,218
4851 J.P.- 5-1	751,545	(1,846)	655,055	98,336	101,757
4852 J.P.- 5-2	792,832	7,628	563,021	222,182	109,039
<b>Subtotal Justice Administration</b>	<b>194,247,656</b>	<b>2,678,783</b>	<b>155,599,207</b>	<b>35,969,667</b>	<b>26,451,916</b>
<b>Health and Social Services</b>					
1110 Employee Health Clinic	549,061	10,283	400,582	138,196	124,882
2070 Welfare Assistance	3,061,971	59,272	2,245,302	757,398	461,015
5110 Juvenile Administration	26,947,158	1,687,532	17,181,179	8,078,447	4,029,933
5114 Juvenile-Detention Center	18,921,231	33,426	14,472,474	4,415,331	3,090,273
5115 Juvenile-Emergency Shelter	2,818,206	1,211	2,307,483	509,512	508,222
5116 Juvenile-Letot Center	3,667,312	12,891	3,191,428	462,993	475,069
5117 Juvenile-Youth Village	4,653,055	12,658	3,711,013	929,384	549,398
5118 Juvenile-Medlock Center	5,376,501	4,170	4,287,924	1,084,407	833,905
5119 Juvenile-Letot Residential Treatment Center	2,577,129	6,521	2,051,384	519,224	576,534
5210 Health Administration	1,383,674	29,221	1,363,059	(8,606)	340,293
5211 Environmental Health	1,943,393	227,905	1,101,043	614,446	579,161
5212 Public Health Lab	3,858,615	657,575	2,570,759	630,281	1,165,015
5213 Preventive Health	3,996,483	466,377	2,104,956	1,425,150	1,520,241
5214 Communicable Disease Control	892,884	36,238	759,337	97,310	210,127
5215 STD Clinic	2,735,033	124,096	1,447,704	1,163,233	856,359
5216 TB Clinic	2,700,980	73,543	1,961,398	666,039	778,814
5218 HHS - Finance Admin	1,230,708	24,381	978,021	228,306	196,798
5310 Budget Office Community Contracts	12,689,277	831,695	9,180,779	2,676,803	3,239,830
5330 CPS Program	4,533,608	833,924	2,674,414	1,025,270	1,072,305
<b>Subtotal Health and Social Services</b>	<b>104,536,281</b>	<b>5,132,918</b>	<b>73,990,239</b>	<b>25,413,123</b>	<b>20,608,176</b>
<b>Other Operating</b>					
5340 Wilmer Substance Abuse Facility	287,665	15,421	230,043	42,200	28,556
0 Transfer to Historic Commission	8,000	-	8,000	-	-
9910 Countywide Appropriations	13,505,602	1,052,866	10,393,081	2,059,655	1,593,795
9930 Cash Match for Grants	6,356,907	-	6,356,907	-	-
9940 Reserves and Contingency	8,095,810	2,675	1,949	8,091,186	9,190,715
<b>Subtotal Other Operating</b>	<b>28,253,984</b>	<b>1,070,963</b>	<b>16,989,980</b>	<b>10,193,041</b>	<b>10,813,066</b>
9950 Emergency Reserves	59,884,093 (a)	10,494	-	59,873,599	56,263,218
<b>Grand Total</b>	<b>\$ 691,781,024</b>	<b>\$ 20,653,504</b>	<b>\$ 523,787,112</b>	<b>\$ 147,340,408</b>	<b>\$ 129,222,426</b>

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	(4,587,056)
	\$ 59,873,599

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 ELEVEN MONTHS ENDED AUGUST 31, 2021 AND 2020

Exhibit C

FUND	FY 2021 BUDGET (a)	ENCUMBRANCES August 2021	ACTUAL MONTH OF August 2021	YTD ACTUAL + ENCUMBRANCES August 2021	BALANCE OF BUDGET August 2021	YTD ACTUAL + ENCUMBRANCES August 2020
105 Road & Bridge	\$ 57,005,831	\$ 1,183,928	\$ 774,052	\$ 32,814,450	\$ 24,191,380	\$ 37,793,948
120 General Fund	691,781,024	20,653,504	47,106,603	544,440,616	147,340,408	544,452,393
126 Permanent Improvement Fund	12,810,860	784,221	255,297	2,974,207	9,836,653	3,210,242
162 Alternate Dispute Resolution	5,936,973	69,927	13,861	367,783	5,569,190	406,800
168 Dallas County Historical Commission	5,500	-	-	-	5,500	3,500
195 Major Technology Fund	86,350,799	29,158,555	3,701,802	72,902,921	13,447,878	54,106,354
196 Major Projects	314,844,349	(21,164,475)	12,832,201	85,550,707	229,293,642	246,334,916
205 Interest & Debt Retirement Fund	33,155,596	-	-	19,951,100	13,204,496	28,126,975
466 Grants	319,226,533	36,982,460	14,255,433	232,340,119	86,886,414	185,314,442
467 HUD Section 8	54,768,357	179,147	4,248,010	43,570,330	11,198,027	41,119,661
468 Charter School Grants	7,908,408	171,142	1,007,300	7,684,479	223,929	7,694,784
470 Law Library Fund	1,336,150	23,573	62,747	841,659	494,491	993,222
471 Appellate Judicial System	891,130	-	-	142,818	748,312	184,049
Total	<u>\$ 1,586,021,510</u>	<u>\$ 68,041,981</u>	<u>\$ 84,257,305</u>	<u>\$ 1,043,581,188</u>	<u>\$ 542,440,322</u>	<u>\$ 1,149,941,287</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 ELEVEN MONTHS ENDED AUGUST 31, 2021 AND 2020

Exhibit D

FUND	FY 2021 BUDGET	ACTUAL MONTH OF August 2021	TOTAL YTD REVENUE August 2021	BALANCE OF BUDGET August 2021	TOTAL YTD REVENUE August 2020
105 Road and Bridge	\$ 30,526,905	\$ 2,959,892	\$ 36,622,012	\$ 6,095,107	\$ 35,277,898
120 General Fund	606,405,197	9,034,599	599,242,333	(7,162,864)	590,068,784
126 Permanent Improvement	4,693,800	9,806	4,790,846	97,046	4,485,510
162 Alternate Dispute	874,401	70,662	741,911	(132,490)	781,896
168 Historical Commission	-	-	4,259	4,259	12
195 Major Technology	50,101,225	78,589	51,474,964	1,373,739	47,712,556
196 Major Projects	120,203,781	320,927	125,171,975	4,968,194	116,092,102
205 Debt Service	22,260,388	872	21,914,934	(345,454)	24,737,078
466 Projected Federal Grants	108,990,939	7,913,152	243,409,442	134,418,503	315,638,976
467 HUD Section 8	45,554,651	4,221,204	42,915,810	(2,638,841)	40,890,985
468 Charter School Grants	8,450,286	392,105	5,229,285	(3,221,001)	6,970,436
470 Law Library	1,011,304	86,498	856,214	(155,090)	849,088
471 Appellate Judicial	301,922	18,684	300,083	(1,839)	161,477
<b>TOTAL</b>	<b>\$ 999,374,799</b>	<b>\$ 25,106,989</b>	<b>\$ 1,132,674,068</b>	<b>\$ 133,299,269</b>	<b>\$ 1,183,666,798</b>

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

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



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

Exhibit E

DESCRIPTION	FY 2021 BUDGET	ACTUAL MONTH OF August 2021	TOTAL YTD REVENUE August 2021	BALANCE OF BUDGET August 2021	TOTAL YTD REVENUE August 2020
Ad Valorem and Occupation Tax	\$ 438,464,252	648,874	\$ 449,338,579	\$ 10,874,327	\$ 420,180,314
Licenses, Permits and Registrations	18,800,000	141,284	22,778,436	3,978,436	25,175,102
Fines and Forfeitures	356,000	304,039	842,328	486,328	792,620
Use of Money and Property	5,322,311	416,668	3,470,158	(1,852,153)	5,679,972
Charges for Current Services - General Government	41,806,000	2,518,918	34,533,114	(7,272,886)	37,098,121
Charges for Current Services - Public Safety	9,001,000	696,737	6,116,487	(2,884,513)	9,666,798
Charges for Current Services - Judiciary	20,472,330	1,831,028	19,768,219	(704,111)	18,580,545
Reimbursements for Current Services - General Government	686,000	47,331	603,795	(82,205)	586,041
Reimbursements for Current Services - Public Safety	18,642,117	954,993	16,194,661	(2,447,456)	17,808,383
Reimbursements for Current Services - Judicial	6,364,018	162,634	3,925,452	(2,438,566)	5,576,669
Reimbursements for Current Services - Health	7,768,929	803,580	7,148,669	(620,260)	8,990,173
Intergovernmental - General Government	1,533,000	102,588	1,155,574	(377,426)	1,915,004
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	-	659,000	-	600,000
Intergovernmental - Judiciary	1,620,000	98,848	1,843,444	223,444	1,695,740
Intergovernmental - Health and Welfare	467,000	8,000	210,957	(256,043)	367,457
Miscellaneous	834,400	62,826	1,843,213	1,008,813	2,294,959
Interfund Transfers	33,008,840	236,250	28,810,246	(4,198,594)	33,060,886
<b>TOTAL</b>	<b>\$ 606,405,197</b>	<b>\$ 9,034,599</b>	<b>\$ 599,242,333</b>	<b>\$ (7,162,864)</b>	<b>\$ 590,068,784</b>

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

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

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

ASSETS	August 31, 2021	August 31, 2020
Cash and Investments	\$ 340,839,907 (d)	\$ 136,954,300
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
<b>TOTAL ASSETS</b>	<b>\$ 342,850,787</b>	<b>\$ 139,024,390</b>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	2,519,892 (b)	8,592,149 (b)
Due to Other Governmental Units	256,070,553 (d)	414,501
<b>TOTAL LIABILITIES</b>	258,590,445	9,006,650
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves	485,117	606,327
Projects	14,517,944	7,550,759
Projects - Encumbrances	3,816,596	58,060,762
Other - Encumbrances	8,485,605	7,978,606
 <b>UNRESERVED</b>		
General Fund	-	-
Other Funds	56,955,080	55,821,286
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>\$ 342,850,787</b>	<b>\$ 139,024,390</b>

(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 August 31, 2021, including accrued interest, \$ 255,970,853 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 AUGUST 31, 2021 AND 2020

Exhibit F

FUND	BEGINNING BALANCE August 2021	ACTUAL MONTH OF August 2021	ENDING BALANCE August 2021	ENDING BALANCE August 2020
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00125	\$ 59,477	\$ 15,386	\$ 74,863	\$ 22,506
00170	(55,042)	(4,388)	(59,430)	(51,817)
00190	73,255	-	73,255	495,139
00210	168	-	168	168
00464	255,962,882	(987)	255,961,895	-
	<u>256,040,740</u>	<u>10,011</u>	<u>256,050,751</u>	<u>465,996</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00200	2,134,758	2,700	2,137,458	2,063,594
00201	251,062	11,562	262,624	1,428,463
00202	20,843,804	277,720	21,121,525	17,442,844
00203	9,870,912	202,406	10,073,317	8,747,278
00204	28,797,344	595,111	29,392,455	31,510,033
00500	73,144	73,867	147,011	(19,624)
00538	234,685	(279)	234,407	220,812
00547	181,552	3	181,555	181,423
00704	2,203,564	287,211	2,490,774	4,382,442
	<u>64,590,826</u>	<u>1,450,301</u>	<u>66,041,127</u>	<u>65,957,265</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
00415	449,339	-	449,339	449,339
00441	14,627,534	(42,732)	14,584,802	66,137,296
00482	64,134	-	64,134	64,134
00493	369,811	-	369,811	369,811
	<u>15,510,818</u>	<u>(42,732)</u>	<u>15,468,085</u>	<u>67,020,580</u>
<b>Road Funds:</b>				
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>\$ 339,422,328</u>	<u>\$ 1,417,580</u>	<u>\$ 340,839,907</u>	<u>\$ 136,954,300</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 ELEVEN MONTHS ENDED AUGUST 31, 2021 AND 2020

Exhibit G

FUND	ENCUMBRANCES August 2021	ACTUAL MONTH OF August 2021	YTD ACTUAL + ENCUMBRANCES August 2021	YTD ACTUAL + ENCUMBRANCES August 2020
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00125 Petit Jury Fund	\$ -	\$ (15,385)	\$ (58,054)	\$ 51,898
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
00464 American Rescue Plan	-	4,845	4,845	-
	<u>-</u>	<u>(10,540)</u>	<u>(53,209)</u>	<u>51,898</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00200 Judicial Fund	90,596	11,529	338,146	527,808
00201 Technology Fund	-	-	1,301,005	22,249
00202 Local Government Fund	1,811,677	284,210	6,382,663	6,837,167
00203 Local Official Fund	1,487,506	444,635	5,838,390	6,027,116
00204 Record Management Fund	5,095,827	319,473	16,757,644	7,728,482
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	550	10,823	21,342
00547 DA - State Forfeitures/Other	-	-	-	-
	<u>8,485,605</u>	<u>1,060,397</u>	<u>30,628,671</u>	<u>21,164,164</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
00441 Combination Tax and Parking Series 2016	3,741,526	147,859	37,365,412	100,192,272
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
<b>Subtotal permanent improvement funds</b>	<u>3,810,213</u>	<u>147,859</u>	<u>37,434,100</u>	<u>100,260,959</u>
<b>Road Funds:</b>				
00427 Unlimited Tax Refunding & Improv	-	-	230,515	991,517
00492 1992 Road Bond Fund	6,383	-	6,383	6,383
<b>Subtotal road funds</b>	<u>6,383</u>	<u>-</u>	<u>236,898</u>	<u>997,900</u>
<b>Subtotal capital project funds</b>	<u>3,816,596</u>	<u>147,859</u>	<u>37,670,998</u>	<u>101,258,859</u>
<b>Total</b>	<u>\$ 12,302,201</u>	<u>\$ 1,197,716</u>	<u>\$ 68,246,459</u>	<u>\$ 122,474,921</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 ELEVEN MONTHS ENDED AUGUST 31, 2021 AND 2020

Exhibit H

FUND	ACTUAL MONTH OF August 2021	TOTAL YTD REVENUE August 2021	TOTAL YTD REVENUE August 2020
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	(4,388)	(3,083)	12,216
00190 CMAQ-Congestion, Mitigation & Air	-	-	(430)
00210 DS Arbitrage Rebate	-	-	-
00464 American Rescue Plan	3,858	255,966,740	-
	<u>(530)</u>	<u>255,963,657</u>	<u>11,786</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00200 Judicial Fund	22,125	435,069	514,567
00201 Technology Fund	11,669	123,812	119,078
00202 Local Government Fund	945,869	8,842,822	6,789,915
00203 Local Official Fund	579,016	5,444,315	5,234,865
00204 Record Management Fund	798,471	9,032,185	8,327,736
00500 Payroll	-	-	-
00538 DA - Check Processing	494	24,431	25,455
00547 DA - State Forfeitures/Other	3	82	1,814
	<u>2,357,648</u>	<u>23,902,716</u>	<u>21,013,429</u>
<b>Capital Project Funds (a):</b>			
<b>Permanent Improvement Funds:</b>			
00441 Combination Tax and Parking Series 2016	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Road Funds:</b>			
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>
<b>Total</b>	<u>\$ 2,357,118</u>	<u>\$ 279,866,372</u>	<u>\$ 21,025,216</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.

This statement should be read in conjunction with the accompanying Balance Sheet - Funds Not Budgeted.

**DALLAS COUNTY  
SUMMARY OF COUNTY BONDED INDEBTEDNESS  
AS OF AUGUST 31, 2021**

**Exhibit I**

<b>Payment Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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>\$ 116,665,000</u>	<u>\$ 28,149,950</u>	<u>\$ 144,814,950</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 AUGUST 31, 2021 AND 2020

Exhibit J

FUND	BEGINNING BALANCE August 2021	ACTUAL MONTH OF August 2021	ENDING BALANCE August 2021	ENDING BALANCE August 2020
<b>FIDUCIARY AND AGENCY FUNDS:</b>				
00128 Adult Probation Fund	\$ 13,365,153	\$ (2,496,720)	\$ 10,868,433	\$ 6,696,158
00130 Election Fund-Special	44,254	485	44,739	38,135
00166 State Report Interest Fund	965,340	1,018,963	1,984,303	1,798,276
00501 County Clerk-Special	16,037,840	66,096	16,103,936	14,787,709
00502 County Clerk-Trust	25,043,864	335,750	25,379,614	22,196,840
00503 District Clerk-Special	7,249,928	(257,087)	6,992,840	7,426,440
00504 District Clerk-Trust	37,677,844	1,641,797	39,319,641	27,812,901
00505 Sheriff-Special	447,415	(186,113)	261,303	273,940
00506 County Clerk Special Trust Fund	34,282,844	52,909	34,335,753	27,533,001
00532 Escrow Fund	1,730,763	(1,320,471)	410,292	13,126,566
00537 Youth Village Special Fund	524	-	524	524
00542 DA - Police Agencies	38,938	1	38,939	38,911
00543 Adult Probation-Restitution	4,068,569	206,752	4,275,321	3,392,257
00544 DA - Attorney General	28,228	0	28,229	28,208
00545 DA - Unadjudicated-Gambling	61,576	1	61,577	61,532
00546 DA - Forfeitures-Narcotics	203,350	50,967	254,317	86,605
00550 Justice of the Peace 1-1 Special	498,940	708	499,648	517,781
00551 Justice of the Peace 1-2 Special	112,154	444	112,598	116,037
00553 Justice of the Peace 3-3 Special	72,251	1,865	74,116	72,299
00554 Justice of the Peace 2-1 Special	400,875	(2,342)	398,533	398,261
00555 Justice of the Peace 2-2 Special	29,851	(3,330)	26,521	60,853
00556 Justice of the Peace 3-1 Special	10,859	(259)	10,600	19,061
00557 Justice of the Peace 3-2 Special	158,129	-	158,129	158,330
00559 Justice of the Peace 4-1 Special	51,784	(5,790)	45,994	55,973
00560 Justice of the Peace 4-2 Special	9,913	9,426	19,339	8,953
00561 Justice of the Peace 5-1 Special	17,926	(42)	17,884	18,310
00562 Justice of the Peace 5-2 Special	286,416	204	286,620	289,302
00570 Dallas County Housing Fin.	73,415	1	73,416	73,363
00571 Dallas County Housing Fin.	1,025,727	16	1,025,743	1,024,536
00580 Constable 1 Special Fund No. 580	83,010	(11,604)	71,406	42,846
00581 Constable 2 Special Fund No. 581	2,615	-	2,615	3,869
00582 Constable 3 Special Fund No. 582	59,055	0	59,055	6,591
00584 Constable 4 Special Fund No. 584	7,196	52,896	60,092	6,694
00586 Constable 5 Special Fund No. 586	10,276	8,265	18,541	41,581
00600 DCS - Administration	14,681,018	62,007	14,743,024	14,318,463
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	14,264	(1,272)	12,992	14,735
<b>Total Fiduciary and Agency Cash and Investments</b>	<b>\$ 159,548,979</b>	<b>\$ (775,478)</b>	<b>\$ 158,773,502</b>	<b>\$ 143,266,644</b>

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