



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

December 16, 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 November 30, 2021

Summary of Cash and Investments: Budgeted Funds as of November 30, 2021	A
General Fund: Funds Available Analysis for the two months ended November 30, 2021	B
Appropriations: Budget/Actual: Tax and Fee Funds for the two months ended November 30, 2021	C
Revenue: Budget/Actual: Tax and Fee Funds for the two months ended November 30, 2021	D
Revenue: Budget/Actual: General Fund for the two months ended November 30, 2021	E

Balance Sheet: Funds Not Budgeted as of November 30, 2021

Summary of Cash and Investments: Funds Not Budgeted as of November 30, 2021	F
Appropriations: Funds Not Budgeted for the two months ended November 30, 2021	G
Revenue: Funds Not Budgeted for the two months ended November 30, 2021	H

Summary of County Bonded Indebtedness as of November 30, 2021

I

Summary of Cash and Investments: Fiduciary and Agency Funds as of November 30, 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 NOVEMBER 30, 2021 AND 2020**

ASSETS	November 30, 2021	November 30, 2020
Cash and Investments	\$ 504,778,365 (d)	\$ 558,709,804
Inventories, Stock Room	3,267,379	2,393,130
Net Receivables - County Taxes	618,015,424	622,274,536
Net Receivables - Other	7,968,000 (a)	12,286,000 (a)
Subtotal Net Receivables	625,983,424	634,560,536
Due from Other Governmental Units	3,430,586	9,963,108
Total Receivables	629,414,010	644,523,644
Prepayments and other assets	719,608	12,170,532
TOTAL ASSETS	\$ 1,138,179,362	\$ 1,217,797,110
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	48,221,361 (b)	37,331,575 (b)
Due to Other Governmental Units	70,254,103 (d)	191,322,813
TOTAL LIABILITIES	118,475,464	228,654,388
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	3,986,987	14,563,662
Projects	281,212,483	410,493,659
General Fund - Encumbrances	39,278,104	35,410,350
Projects - Encumbrances	157,829,603	22,621,488
Other - Encumbrances	35,438,891	58,720,408
UNRESERVED		
General Fund	436,023,438	429,491,825
Other Funds	65,934,393	17,841,330
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 1,138,179,362	\$ 1,217,797,110

(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 Statements includes revenues collected and expenses paid during the two months ended November 30, 2021. Expected and budgeted revenue for Fiscal 2022 (real estate taxes) are included in these Financial Statements. However, expenditures include only those paid for the two months ended November 30, 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.

(d) 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 November 30, 2021, including accrued interest, \$19,463,295 of the CARES Act Coronavirus Relief Funds remain. This amount is included in Due to Other Governmental Units.

(e) 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
BUDGETED FUNDS
AS OF NOVEMBER 30, 2021 AND 2020

Exhibit A

FUND	BEGINNING BALANCE November 2021	ACTUAL MONTH OF November 2021	ENDING BALANCE November 2021	ENDING BALANCE November 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 70,275,527	\$ (5,245,714)	\$ 65,029,813	\$ 41,875,426
00196 Major Projects	332,346,870	(10,046,419)	322,300,451	306,463,876
00205 Interest & Debt Retirement Fund	7,562,328	(99,036)	7,463,292	5,258,790
00466 Projected Federal Grants	33,372,305	(2,378,304)	30,994,001 (a)	129,269,573
	<u>443,557,029</u>	<u>(17,769,473)</u>	<u>425,787,557</u>	<u>482,867,665</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	37,775,666	741,816	38,517,482	34,564,312
00126 Permanent Improvement Fund	8,998,390	91,765	9,090,155	6,518,181
00162 Alternate Dispute Resolution	5,282,080	50,115	5,332,195	5,144,216
00168 Dallas County Historical Commission	12,666	0	12,666	407
00195 Major Technology Fund	21,349,768	(4,156,551)	17,193,216	20,289,845
00467 HUD Section 8	5,740,235	(16,337)	5,723,898	6,072,327
00468 Charter School Grants	1,799,317	(327,938)	1,471,379	1,720,297
00470 Law Library Fund	656,608	29,412	686,019	651,717
00471 Appellate Judicial System	959,830	3,967	963,797	880,836
	<u>82,574,559</u>	<u>(3,583,751)</u>	<u>78,990,808</u>	<u>75,842,139</u>
Total Governmental Funds Cash and Investments	<u>\$ 526,131,588</u>	<u>\$ (21,353,224)</u>	<u>\$ 504,778,365</u>	<u>\$ 558,709,804</u>

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As of November 30, 2021, including interest, \$ 19,463,295 of the CARES Act Coronavirus Relief Funds remain.

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2021 AND 2020**

Exhibit B

DEPARTMENT	BUDGET FY 2022 (a)	ENCUMBRANCES AS OF November 2021	ACTUAL YTD November 2021	FUNDS AVAILABLE November 2021	FUNDS AVAILABLE November 2020
General Government					
1010 GG-County Judge	\$ 652,538	\$ 671	\$ 90,964	\$ 560,904	\$ 554,319
1011 Truancy Courts	712,878	44,378	116,517	551,982	545,286
1016 Planning and Development	523,341	-	61,594	461,747	258,062
1020 GG-Commissioners Court Administrator	1,945,528	72,387	216,356	1,656,786	1,385,876
1021 GG-Operation Services-Engineering	1,488,692	490,949	61,671	936,071	508,266
1022 GG-Operation Services- Facilities	26,221,201	6,099,600	2,737,352	17,384,250	15,041,557
1023 GG-Operation Services- Comm/Central Svcs	2,781,767	1,845,332	76,170	860,265	1,907,403
1024 GG-Operations Services-Records Mgt	960,112	55,369	107,633	797,109	798,552
1027 GG-Operations-Auto Service Center	6,978,422	4,348,871	752,145	1,877,406	1,935,863
1035 GG- Tax Assessor/Collector	17,246,365	129,855	2,450,028	14,666,482	13,795,736
1040 Human Resource/Civil Service	8,065,368	582,911	457,950	7,024,507	6,247,328
1050 GG-County Treasurer	1,660,079	20,555	225,188	1,414,336	1,243,730
1060 Office of Budget and Evaluation	1,046,911	698	130,786	915,427	833,873
1070 GG-County Auditor	10,210,649	19,306	1,438,913	8,752,431	8,174,737
1080 GG-Purchasing	1,864,584	6,542	218,230	1,639,812	1,582,674
1082 Small Business Enterprise SBE	780,893	11,605	72,333	696,955	711,387
1210 Elections	9,609,521	259,135	853,540	8,496,846	7,151,798
Subtotal General Government	92,896,787	13,988,163	10,067,370	68,841,253	62,676,446
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	552,041	4,736	47,658	499,648	491,909
2060 Veterans Service	578,987	111	40,635	538,241	333,994
2080 Historical Commission	-	-	-	-	-
Subtotal Community Services	1,131,028	4,846	88,293	1,037,889	825,903
Law Enforcement					
3110 Executive	1,795,658	14,000	245,491	1,536,167	1,505,173
3113 Internal Affairs	1,185,053	2,501	163,961	1,018,591	919,001
3121 General Services	1,269,430	1,010	184,025	1,084,394	1,038,986
3122 Personnel	1,340,054	53,714	206,742	1,079,598	866,920
3123 Training	1,209,564	51,506	147,146	1,010,912	900,055
3124 Communications	2,479,663	34,345	317,237	2,128,081	2,113,867
3125 Fiscal	3,701,856	243,598	415,992	3,042,267	2,383,670
3126 Photo Lab	269,369	10,321	43,568	215,480	189,428
3128 Bonds	2,799,589	11,160	418,125	2,370,303	2,317,598
3129 Bailiff	11,451,228	814	1,876,224	9,574,190	9,250,065
3130 Warrants	5,460,458	18,547	721,297	4,720,614	4,479,753
3131 Fugitive Transportation	2,100,342	1,940	260,635	1,837,767	1,900,529
3132 Civil	513,532	8,824	71,329	433,379	417,737
3134 Criminal Investigation	3,262,970	25,148	518,606	2,719,216	2,849,138
3136 FLEET	289,664	20,936	33,537	235,191	213,595
3137 Freeway Management Program	13,153,009	208,354	1,683,704	11,260,951	11,477,356
3140 Detention Services	1,221,556	7,449	175,763	1,038,344	972,291
3141 North Tower	31,497,428	110,228	5,425,639	25,961,561	24,507,610
3142 West Tower	20,357,122	48,597	3,325,922	16,982,603	13,616,427
3147 Central Intake	15,277,600	98,256	2,271,885	12,907,459	12,394,663
3148 South Tower	25,053,520	38,478	3,866,218	21,148,824	19,932,276
3150 Classification and Release	26,023,563	47,253	4,119,167	21,857,143	20,595,850
3151 Inmate Program	-	-	-	-	-
3152 Central Kitchen	9,394,599	448,726	1,830,153	7,115,721	6,776,195
3153 Central Laundry	1,978,290	-	284,644	1,693,646	1,573,684
3154 Inmate Transport	-	-	-	-	-
3155 Jail Medical	12,561,285	24,078	2,157,081	10,380,127	9,690,697
Subtotal Sheriff	195,646,400	1,529,781	30,764,092	163,352,527	152,882,562
3210 Constable Precinct #1	3,128,945	31,779	452,016	2,645,149	2,191,243
3220 Constable Precinct #2	2,023,180	(3,217)	255,747	1,770,650	1,585,423
3230 Constable Precinct #3	2,794,267	19,473	545,273	2,229,521	1,733,884
3240 Constable Precinct #4	2,784,903	13,646	354,098	2,417,159	2,097,606
3250 Constable Precinct #5	1,856,066	6,064	255,949	1,594,053	1,693,334
Subtotal Constable	12,587,361	67,746	1,863,084	10,656,531	9,301,491
3311 Crime Lab	11,668,721	1,639,887	1,631,233	8,397,601	8,099,247
3312 Medical Examiner	9,671,801	908,256	1,270,987	7,492,559	6,697,512
3313 Breath Alcohol Program	343,064	-	46,717	296,347	280,616
Subtotal Institute of Forensic Sciences	21,683,587	2,548,143	2,948,936	16,186,507	15,077,375

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2021 AND 2020

Exhibit B

DEPARTMENT	BUDGET FY 2022 (a)	ENCUMBRANCES AS OF November 2021	ACTUAL YTD November 2021	FUNDS AVAILABLE November 2021	FUNDS AVAILABLE November 2020
3320 Community Supervision	2,263,653	1,031,986	166,111	1,065,566	867,709
3330 Public Service Program	1,638,161	77,582	176,715	1,383,864	1,188,223
3343 Unincorporated Area Services	499,694	31,761	67,979	399,953	409,218
Subtotal Law Enforcement	234,318,855	5,287,000	35,986,918	193,044,938	179,726,578
Justice Administration					
3340 Building Security	5,210,729	562,763	957,616	3,690,350	3,519,670
3341 Emergency Management	613,275	19,290	90,822	503,163	493,418
3342 Fire Marshal	1,580,797	790,495	149,169	641,133	759,426
4011 District Attorney	61,338,190	380,429	8,424,752	52,533,009	49,587,708
4012 DA-Special Allocation	-	-	(9,329)	9,329	-
4013 Drug Court Program	379,342	1,106	55,262	322,974	242,600
4014 Jail Diversion	951,168	1,786	141,881	807,501	759,057
4015 Divert Court Department	468,599	125,056	36,026	307,516	418,755
4016 S.T.A.C. Court	79,698	-	223	79,475	71,029
4020 District Clerk	15,575,208	66,828	1,886,746	13,621,634	14,567,322
4031 County Clerk	12,942,968	134,543	1,745,675	11,062,750	10,376,743
4032 County Clerk-Collections	1,307,754	23,794	162,540	1,121,420	1,067,090
4033 Truancy Courts Clerks	1,225,464	-	101,219	1,124,245	489,772
4040 Public Defender	19,701,737	127,092	2,441,933	17,132,713	15,379,215
4051 District Court Administration	241,766	1,647	40,977	199,142	194,809
4056 Domestic Relations Office Administration	3,427,074	26,210	459,460	2,941,405	2,810,965
4060 Jury Service	2,347,873	119,277	190,793	2,037,802	2,169,344
4065 Grand Jury Service	226,000	-	20,470	205,530	200,360
4071 5th Court of Appeals	268,102	-	20,801	247,301	130,093
4072 First Admin. Judicial Region	156,451	-	164,569	(8,118)	0
4080 Court Cost Miscellaneous	8,155,870	79,064	17,243	8,059,562	8,015,001
4110 14th Civil District Court	326,013	699	43,236	282,078	265,531
4115 44th Civil District Court	324,005	1,104	42,380	280,521	266,423
4120 68th Civil District Court	293,010	2,885	38,502	251,622	239,203
4125 95th Civil District Court	318,162	996	43,716	273,450	257,257
4130 101st Civil District Court	295,801	10,376	33,351	252,074	236,725
4135 116th Civil District Court	319,655	1,702	42,925	275,028	261,565
4140 134th Civil District Court	386,490	1,539	49,865	335,086	319,480
4145 160th Civil District Court	290,198	319	36,588	253,292	241,679
4150 162nd Civil District Court	318,802	730	42,648	275,424	253,409
4155 191st Civil District Court	313,131	1,434	41,419	270,279	266,331
4160 192nd Civil District Court	289,617	1,930	38,377	249,311	264,643
4165 193rd Civil District Court	296,749	3,836	39,238	253,676	238,808
4170 298th Civil District Court	320,591	471	43,393	276,727	259,714
4175 Civil District Masters	419,454	934	26,166	392,353	306,016
4180 Civil Tax Court	394,064	19,168	49,674	325,222	321,565
4210 254th Family Court	677,000	18,598	70,839	587,563	588,861
4215 255th Family Court	684,521	30,722	50,972	602,827	591,775
4220 256th Family Court	656,740	692	71,741	584,307	559,246
4225 301st Family Court	688,277	5,111	102,083	581,083	594,544
4230 302nd Family Court	659,847	6,134	84,328	569,385	580,610
4235 303rd Family Court	694,809	10,409	81,527	602,872	566,479
4240 330th Family Court	753,060	60,220	89,069	603,772	634,620
4250 IV-D Court	394,750	70,216	39,120	285,414	336,690
4310 304th Juvenile Court	2,436,514	28,346	316,735	2,091,434	2,057,566
4320 305th Juvenile Court	2,454,216	63,523	279,979	2,110,714	2,083,892
4401 Criminal District Court #1	844,093	25,854	108,526	709,713	684,416
4402 Criminal District Court #2	844,217	146,417	110,529	587,270	685,914
4403 Criminal District Court #3	796,337	103,839	92,986	599,512	592,767
4404 Criminal District Court #4	547,838	17,986	104,995	424,857	300,256
4405 Criminal District Court #5	777,328	80,638	139,377	557,313	594,089
4406 Criminal District Court #6	820,988	238,114	97,756	485,118	655,578
4407 Criminal District Court #7	761,230	78,696	99,465	583,069	579,640
4410 194th Criminal District Court	810,897	7,645	105,820	697,432	610,121
4415 195th Criminal District Court	787,122	103,708	116,939	566,475	652,875
4420 203rd Criminal District Court	838,849	85,693	73,663	679,494	689,467
4425 204th Criminal District Court	805,601	35,613	113,093	656,894	661,016
4430 265th Criminal District Court	794,020	52,243	88,379	653,398	576,681
4435 282nd Criminal District Court	751,038	40,772	121,162	589,103	553,327
4440 283rd Criminal District Court	841,410	8,523	89,701	743,186	637,737
4445 291st Criminal District Court	800,481	126,810	91,193	582,478	605,726
4450 292nd Criminal District Court	858,825	31,361	134,870	692,594	663,884
4455 363rd Criminal District Court	709,972	74,925	84,362	550,685	524,575
4460 Criminal District Magistrates	2,744,943	5,296	418,904	2,320,743	2,299,854
4461 Pretrial Release	7,432,149	964,986	868,388	5,598,774	3,717,263
4465 Staff Attorneys	602,967	2,640	80,443	519,884	592,034
4470 Criminal District Court Manager	506,397	102,656	79,852	323,890	305,792
4501 County Court at Law #1	500,992	2,513	68,586	429,892	428,628
4502 County Court at Law #2	453,158	694	62,586	389,878	402,918
4503 County Court at Law #3	476,423	679	65,799	409,945	400,551
4504 County Court at Law #4	551,829	1,569	78,414	471,847	460,018
4505 County Court at Law #5	505,037	249	64,451	440,337	434,707
4601 County Criminal Court #1	608,906	4,210	77,745	526,951	532,858
4602 County Criminal Court #2	805,937	5,690	79,856	720,391	753,809
4603 County Criminal Court #3	703,149	3,002	47,725	652,422	635,083
4604 County Criminal Court #4	682,502	5,971	101,752	574,779	578,657
4605 County Criminal Court #5	770,011	10,380	81,990	677,640	749,784

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2021 AND 2020**

Exhibit B

DEPARTMENT	BUDGET FY 2022 (a)	ENCUMBRANCES AS OF November 2021	ACTUAL YTD November 2021	FUNDS AVAILABLE November 2021	FUNDS AVAILABLE November 2020
4606 County Criminal Court #6	705,905	10,492	91,654	603,759	548,619
4607 County Criminal Court #7	626,873	13,253	84,225	529,395	557,294
4608 County Criminal Court #8	632,454	10,212	129,162	493,080	485,925
4609 County Criminal Court #9	798,019	8,230	78,249	711,540	673,178
4610 County Criminal Court #10	719,781	4,792	82,137	632,853	568,600
4611 County Criminal Court #11	665,108	20,792	95,465	548,851	566,486
4615 County Criminal Court of Appeals	567,673	336	49,820	517,517	492,287
4616 County Criminal Court of Appeals #2	648,167	15,672	83,938	548,557	504,344
4617 County Criminal Court - Magistrate	439	100	165	174	286
4620 County Criminal Court Manager	436,205	3,341	50,349	382,515	291,875
4701 Probate Court #1	872,374	8,750	114,619	749,005	785,524
4702 Probate Court #2	1,051,883	8,726	135,330	907,827	805,444
4703 Probate Court #3	1,337,605	10,494	153,715	1,173,397	1,136,565
4704 Investigators/Court Visitor Program	1,205,526	14,032	150,678	1,040,819	1,032,578
4705 Probate Associates	748,259	1,585	106,696	639,979	608,296
4811 J.P- 1-1	1,097,326	19,232	161,581	916,513	908,063
4812 J.P- 1-2	780,819	6,443	111,735	662,642	643,236
4821 J.P- 2-1	762,707	28,663	96,554	637,489	659,012
4822 J.P- 2-2	746,571	(1,629)	106,892	641,308	621,714
4831 J.P- 3-1	958,558	9,033	133,583	815,943	764,426
4832 J.P- 3-2	812,858	6,440	108,677	697,742	642,682
4841 J.P- 4-1	766,214	28,940	108,452	628,821	616,402
4842 J.P- 4-2	674,229	9,412	92,921	571,896	544,021
4851 J.P- 5-1	770,302	5,070	106,815	658,416	635,040
4852 J.P- 5-2	766,423	10,278	79,767	676,378	679,602
Subtotal Justice Administration	201,090,464	5,423,536	25,359,203	170,307,725	162,176,532
Health and Social Services					
1110 Employee Health Clinic	693,853	16,465	86,733	590,655	469,360
2070 Welfare Assistance	3,142,259	67,917	535,244	2,539,097	2,642,381
5110 Juvenile Administration	27,617,833	2,863,399	2,833,977	21,920,457	21,146,751
5114 Juvenile-Detention Center	19,337,641	61,521	2,175,807	17,100,313	16,429,857
5115 Juvenile-Emergency Shelter	2,955,556	5,448	369,021	2,581,087	2,475,273
5116 Juvenile-Letot Center	3,842,291	22,039	495,982	3,324,269	3,146,225
5117 Juvenile-Youth Village	4,883,198	23,179	618,141	4,241,878	4,035,792
5118 Juvenile-Medlock Center	5,470,506	14,683	658,857	4,796,965	4,657,197
5119 Juvenile-Letot Residential Treatment Center	2,667,317	24,782	315,024	2,327,511	2,237,080
5210 Health Administration	1,632,156	171,999	278,294	1,181,864	1,118,106
5211 Environmental Health	2,001,232	461,502	207,867	1,331,862	1,283,355
5212 Public Health Lab	3,874,039	766,140	501,206	2,606,694	2,623,939
5213 Preventive Health	4,251,950	348,713	388,727	3,514,511	3,236,981
5214 Communicable Disease Control	955,595	92,106	118,319	745,170	699,210
5215 STD Clinic	2,905,933	166,213	211,957	2,527,763	2,302,260
5216 TB Clinic	2,916,533	113,886	367,370	2,435,278	2,265,313
5218 HHS - Finance Admin	1,346,917	112,753	181,752	1,052,412	1,014,351
5310 Budget Office Community Contracts	13,471,237	3,168,340	2,061,838	8,241,059	8,280,408
5330 CPS Program	4,423,197	4,279,045	16,702	127,450	125,574
Subtotal Health and Social Services	108,389,242	12,780,129	12,422,818	83,186,294	80,189,413
Other Operating					
5340 Wilmer Substance Abuse Facility	330,472	35,770	35,261	259,442	238,373
o Transfer to Historic Commission	-	-	-	-	-
9910 Countywide Appropriations	18,562,098	1,747,024	2,586,807	14,228,267	7,887,511
9930 Cash Match for Grants	6,957,907	-	-	6,957,907	6,356,907
9940 Reserves and Contingency	10,592,833	1,142	-	10,591,692	9,056,288
Subtotal Other Operating	36,443,311	1,783,936	2,622,067	32,037,308	23,539,079
9950 Emergency Reserves (a)	71,074,423	10,494	-	71,063,929	64,460,655
Grand Total	\$ 745,344,109	\$ 39,278,104	\$ 86,546,670	\$ 619,519,335	\$ 573,594,606
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				\$ 18,534,597	\$ 13,599,842

Reconciliation of budget components to budget funds available and budgeted expenditures

General Fund Revenue Budget	\$ 664,796,602.00
General Fund Beginning Budget	62,012,910.34
LAB FY 22	726,809,512.34
Carryforward encumbrances	18,534,596.66
Budget LAB FY 22	745,344,109.00
Budget per budget funds available	745,344,109.00
	\$ -

(a) Following is a reconciliation of the Initial LAB FY 22 General Fund Reserves Budget to current funds available balance:

General Fund Reserves Budget	\$ 62,012,910
Budgeted Revenues exceeds Budgeted Expenditures	
General Fund Revenue Budget	664,796,602
General Fund Expenditure Budget	(655,745,583)
	9,051,019
Emergency reserves - Funds Available - FY 22	71,063,929
Miscellaneous transfers to various departments	-
	\$ 71,063,929

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 TWO MONTHS ENDED NOVEMBER 30, 2021 AND 2020

Exhibit C

FUND	FY 2022 BUDGET (a)	ENCUMBRANCES November 2021	ACTUAL MONTH OF November 2021	YTD ACTUAL + ENCUMBRANCES November 2021	BALANCE OF BUDGET November 2021	YTD ACTUAL + ENCUMBRANCES November 2020
105 Road & Bridge	\$ 55,525,918	\$ 2,549,279	\$ 649,627	\$ 3,746,757	\$ 51,779,161	\$ 8,520,759
120 General Fund	745,344,109	39,278,104	49,662,834	125,824,774	619,519,335	118,186,419
126 Permanent Improvement Fund	13,384,545	1,079,025	119,390	1,272,061	12,112,485	1,152,359
162 Alternate Dispute Resolution	6,077,383	69,927	15,893	96,912	5,980,471	103,665
168 Dallas County Historical Commission	3,500	-	-	-	3,500	-
195 Major Technology Fund	99,068,879	34,740,389	4,549,292	45,505,851	53,563,028	17,180,171
196 Major Projects	425,598,098	123,089,213	13,526,112	140,250,663	285,347,435	39,893,888
205 Interest & Debt Retirement Fund	27,362,746	-	-	-	27,362,746	-
466 Grants	228,566,044	31,266,635	5,017,862	49,114,955	179,451,089	116,357,004
467 HUD Section 8	60,596,565	292,105	3,895,010	8,287,620	52,308,945	7,855,290
468 Charter School Grants	9,066,666	77,170	722,808	1,249,592	7,817,074	1,349,345
470 Law Library Fund	1,689,789	104,750	59,145	215,129	1,474,660	413,150
471 Appellate Judicial System	1,067,100	-	10,448	10,619	1,056,481	14,576
Total	<u>\$ 1,673,351,340</u>	<u>\$ 232,546,598</u>	<u>\$ 78,228,420</u>	<u>\$ 375,574,932</u>	<u>\$ 1,297,776,408</u>	<u>\$ 311,026,626</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 TWO MONTHS ENDED NOVEMBER 30, 2021 AND 2020**

Exhibit D

FUND	FY 2022 BUDGET	ACTUAL MONTH OF November 2021	TOTAL YTD REVENUE November 2021	BALANCE OF BUDGET November 2021	TOTAL YTD REVENUE November 2020
105 Road and Bridge	\$ 29,417,800	\$ 1,545,725	\$ 3,889,054	\$ (25,528,746)	\$ 8,168,292
120 General Fund	664,796,602	28,245,508	50,336,250	(614,460,352)	62,543,546
126 Permanent Improvement	5,055,000	228,556	360,198	(4,694,802)	291,105
162 Alternate Dispute	859,400	66,008	121,130	(738,270)	118,784
168 Historical Commission	-	-	0	0	0
195 Major Technology	51,100,000	2,277,942	3,567,705	(47,532,295)	3,148,067
196 Major Projects	105,485,926	4,316,773	6,843,819	(98,642,107)	6,658,888
205 Debt Service	18,456,584	(104,348)	(103,218)	(18,559,802)	(16,129)
464 American Rescue Plan	256,084,044	5,392	9,837	(256,074,207)	-
466 Projected Federal Grants	167,745,666	9,581,154	19,795,058 (a)	(147,950,608)	26,330,558
467 HUD Section 8	57,473,145	4,204,253	8,448,885	(49,024,260)	8,012,038
468 Charter School Grants	9,835,334	377,215	3,117,517	(6,717,817)	1,048,568
470 Law Library	1,211,100	81,612	147,290	(1,063,810)	145,034
471 Appellate Judicial	301,600	19,155	32,931	(268,669)	108,565
TOTAL	\$ 1,367,822,201	\$ 50,844,945	\$ 96,566,456	\$ (1,271,255,745)	\$ 116,557,318

(a) 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 November 30, 2021, including accrued interest, \$19,463,295 of the CARES Act Coronavirus Relief Funds remain.

DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-GENERAL FUND
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2021 AND 2020

Exhibit E

DESCRIPTION	FY 2022 BUDGET	ACTUAL MONTH OF November 2021	TOTAL YTD REVENUE November 2021	BALANCE OF BUDGET November 2021	TOTAL YTD REVENUE November 2020
Ad Valorem and Occupation Tax	\$ 476,437,078	21,224,862	\$ 33,172,011	\$ (443,265,067)	\$ 27,667,246
Licenses, Permits and Registrations	26,000,000	34,338	168,050	(25,831,950)	69,250
Fines and Forfeitures	186,000	260,625	588,770	402,770	588,003
Use of Money and Property	4,053,000	393,709	887,967	(3,165,033)	649,294
Charges for Current Services - General Government	43,591,000	2,254,787	5,058,331	(38,532,669)	4,014,435
Charges for Current Services - Public Safety	7,650,000	703,301	1,486,579	(6,163,421)	886,434
Charges for Current Services - Judiciary	21,032,665	1,681,633	3,503,590	(17,529,075)	3,287,779
Reimbursements for Current Services - General Government	784,000	54,326	91,486	(692,514)	226,229
Reimbursements for Current Services - Public Safety	20,421,500	433,998	1,752,040	(18,669,460)	2,397,631
Reimbursements for Current Services - Judicial	5,459,005	220,832	826,462	(4,632,543)	903,427
Reimbursements for Current Services - Health	10,720,500	80,745	1,476,410	(9,244,090)	2,267,208
Intergovernmental - General Government	1,175,000	142,068	400,787	(774,213)	219,574
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	-	-	(659,000)	600,000
Intergovernmental - Judiciary	1,642,500	100,627	196,755	(1,445,745)	215,137
Intergovernmental - Health and Welfare	220,000	21,400	38,600	(181,400)	36,200
Miscellaneous	720,900	416,025	494,613	(226,287)	222,173
Interfund Transfers	43,444,454	222,232	193,799	(43,250,655)	18,293,524
TOTAL	<u>\$ 664,796,602</u>	<u>\$ 28,245,508</u>	<u>\$ 50,336,250</u>	<u>\$ (614,460,352)</u>	<u>\$ 62,543,546</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 NOVEMBER 30, 2021 AND 2020
(Prior to Fiscal Year End Adjustments)

ASSETS	November 30, 2021	November 30, 2020
Cash and Investments	\$ 392,612,450 (c)	\$ 157,654,665
Inventories, Stock Room	53,450	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	(1,258)	552,087
TOTAL ASSETS	\$ 394,190,404	\$ 159,724,755
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	56,364,769 (b)	9,739,861 (b)
Due to Other Governmental Units	255,889,118 (c)	47,222,103
TOTAL LIABILITIES	312,253,887	56,961,964
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	52,192	606,327
Projects	16,330,940	7,499,107
Projects - Encumbrances	616,723	29,852,343
Other - Encumbrances	41,432,206	11,674,196
 UNRESERVED		
General Fund	-	-
Other Funds	23,504,456	53,130,818
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 394,190,404	\$ 159,724,755

(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) 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 November 30, 2021, including accrued interest, \$ 255,673,888 of the ARP Act Funds remain. This amount is included in Due to Other Governmental Units.

(d) 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 NOVEMBER 30, 2021 AND 2020

Exhibit F

FUND	BEGINNING BALANCE November 2021	ACTUAL MONTH OF November 2021	ENDING BALANCE November 2021	ENDING BALANCE November 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ (9,392)	\$ 6,535	\$ (2,857)	\$ 16,600
00170 Return Check Collection	(66,422)	(776)	(67,198)	(51,471)
00190 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	495,139
00210 DS Arbitrage Rebate	168	-	168	168
00464 American Rescue Plan	255,905,699	(236,858)	255,668,841	-
	<u>255,903,307</u>	<u>(231,098)</u>	<u>255,672,209</u>	<u>460,436</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	2,063,749	113,445	2,177,194	2,037,534
00201 Technology Fund	284,916	10,317	295,234	1,460,690
00202 Local Government Fund	20,496,354	(120,652)	20,375,702	17,083,368
00203 Local Official Fund	10,099,005	(51,269)	10,047,736	8,754,573
00204 Record Management Fund	30,197,505	122,403	30,319,908	33,248,635
00500 Payroll	176,231	(3,024)	173,207	(41,466)
00538 DA - Check Processing	230,551	669	231,220	221,556
00547 DA - State Forfeitures/Other	181,562	5	181,568	181,515
00704 Unallocated Tax	75,379,826	(19,281,855)	56,097,972	47,498,504
	<u>139,109,701</u>	<u>(19,209,960)</u>	<u>119,899,740</u>	<u>110,444,908</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415 1995A Permanent Improvement	449,339	-	449,339	449,339
00441 Combination Tax and Parking Series 2016	13,059,893	(67,363)	12,992,530	42,586,093
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>13,943,176</u>	<u>(67,363)</u>	<u>13,875,813</u>	<u>43,469,376</u>
Road Funds:				
00427 Unlimited Tax Refunding & Improv	2,743,987	-	2,743,987	2,859,244
00481 Public Property Finance Obligati	86,303	-	86,303	86,303
00490 Unlimited Tax Road Bond Fund	129,734	-	129,734	129,734
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663	204,663
	<u>3,164,687</u>	<u>-</u>	<u>3,164,687</u>	<u>3,279,944</u>
Total Governmental Funds Cash and Investments	<u>\$ 412,120,871</u>	<u>\$ (19,508,421)</u>	<u>\$ 392,612,450</u>	<u>\$ 157,654,665</u>

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

(b) 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.

(c) 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 TWO MONTHS ENDED NOVEMBER 30, 2021 AND 2020

Exhibit G

FUND	ENCUMBRANCES November 2021	ACTUAL MONTH OF November 2021	YTD ACTUAL + ENCUMBRANCES November 2021	YTD ACTUAL + ENCUMBRANCES November 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ (6,535)	\$ 19,462	\$ 208
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
00464 American Rescue Plan	31,958,642	(49,961)	32,079,237	-
	<u>31,958,642</u>	<u>(56,496)</u>	<u>32,098,699</u>	<u>208</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	95,000	1,218	106,362	251,250
00201 Technology Fund	1,064	-	1,064	-
00202 Local Government Fund	1,282,901	523,896	1,948,631	4,232,231
00203 Local Official Fund	1,626,277	402,037	2,253,515	2,160,735
00204 Record Management Fund	6,468,323	401,183	7,253,346	6,904,091
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	2,165	3,023	2,149
00547 DA - State Forfeitures/Other	-	-	-	-
	<u>9,473,564</u>	<u>1,330,498</u>	<u>11,565,941</u>	<u>13,550,455</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00441 Combination Tax and Parking Series 2016	541,653	88,338	629,990	44,976,899
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
Subtotal permanent improvement funds	<u>610,340</u>	<u>88,338</u>	<u>698,677</u>	<u>45,045,586</u>
Road Funds:				
00427 Unlimited Tax Refunding & Improv	-	-	-	230,515
00492 1992 Road Bond Fund	6,383	-	6,383	6,383
Subtotal road funds	<u>6,383</u>	<u>-</u>	<u>6,383</u>	<u>236,898</u>
Subtotal capital project funds	<u>616,723</u>	<u>88,338</u>	<u>705,061</u>	<u>45,282,484</u>
Total	<u>\$ 42,048,929</u>	<u>\$ 1,362,340</u>	<u>\$ 44,369,701</u>	<u>\$ 58,833,147</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 TWO MONTHS ENDED NOVEMBER 30, 2021 AND 2020

Exhibit H

FUND	ACTUAL MONTH OF November 2021	TOTAL YTD REVENUE November 2021	TOTAL YTD REVENUE November 2020
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	(776)	(8,282)	4,876
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
00464 American Rescue Plan (b)	5,392	9,837	-
	<u>4,616</u>	<u>1,555</u>	<u>4,876</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	122,790	142,665	99,538
00201 Technology Fund	10,317	22,656	20,814
00202 Local Government Fund	161,242	398,251	180,291
00203 Local Official Fund	365,613	893,312	1,219,003
00204 Record Management Fund	671,518	1,515,068	1,563,691
00500 Payroll	-	-	-
00538 DA - Check Processing	2,834	4,239	2,906
00547 DA - State Forfeitures/Other	5	10	42
	<u>1,334,319</u>	<u>2,976,201</u>	<u>3,086,285</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>\$ 1,338,936</u>	<u>\$ 2,977,756</u>	<u>\$ 3,091,161</u>

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

(b) 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 November 30, 2021, including accrued interest, \$ 255,673,888 of the ARP Act Funds remain.

(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 COUNTY BONDED INDEBTEDNESS
AS OF NOVEMBER 30, 2021**

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
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 NOVEMBER 30, 2021 AND 2020

Exhibit J

FUND	BEGINNING BALANCE November 2021	ACTUAL MONTH OF November 2021	ENDING BALANCE November 2021	ENDING BALANCE November 2020
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 11,525,531	\$ (1,450,941)	\$ 10,074,590	\$ 6,855,006
00130 Election Fund-Special	48,615	(4,681)	43,934	27,992
00166 State Report Interest Fund	877,698	941,561	1,819,260	1,845,279
00501 County Clerk-Special	16,596,076	1,105,359	17,701,435	14,778,230
00502 County Clerk-Trust	25,764,581	295,446	26,060,027	22,790,085
00503 District Clerk-Special	6,589,595	(12,977)	6,576,617	5,833,347
00504 District Clerk-Trust	37,489,591	2,659,618	40,149,209	35,949,661
00505 Sheriff-Special	199,695	2,083,339	2,283,034	372,884
00506 County Clerk Special Trust Fund	30,495,193	9,543,397	40,038,590	32,126,665
00532 Escrow Fund	13,264,815	(3,092,778)	10,172,037	6,242,691
00537 Youth Village Special Fund	525	0	525	524
00542 DA - Police Agencies	38,940	1	38,942	38,930
00543 Adult Probation-Restitution	4,460,949	(8,966)	4,451,984	3,507,027
00544 DA - Attorney General	28,230	1	28,231	28,223
00545 DA - Unadjudicated-Gambling	61,579	2	61,581	61,563
00546 DA - Forfeitures-Narcotics	161,612	5	161,618	69,125
00550 Justice of the Peace 1-1 Special	500,665	(62)	500,603	517,713
00551 Justice of the Peace 1-2 Special	113,365	100	113,465	108,984
00553 Justice of the Peace 3-3 Special	73,607	(1,141)	72,466	71,241
00554 Justice of the Peace 2-1 Special	398,677	15	398,692	397,994
00555 Justice of the Peace 2-2 Special	27,860	(795)	27,065	60,436
00556 Justice of the Peace 3-1 Special	24,933	985	25,918	70,969
00557 Justice of the Peace 3-2 Special	158,129	15	158,144	158,554
00559 Justice of the Peace 4-1 Special	44,547	(967)	43,580	44,968
00560 Justice of the Peace 4-2 Special	11,069	(500)	10,569	6,561
00561 Justice of the Peace 5-1 Special	18,111	5	18,116	16,051
00562 Justice of the Peace 5-2 Special	287,602	193	287,795	289,582
00570 Dallas County Housing Fin.	73,419	2	73,421	73,400
00571 Dallas County Housing Fin.	1,025,785	31	1,025,816	1,024,932
00580 Constable 1 Special Fund No. 580	77,875	(4,157)	73,718	46,396
00581 Constable 2 Special Fund No. 581	1,500	-	1,500	1,875
00582 Constable 3 Special Fund No. 582	47,329	8,268	55,597	7,494
00584 Constable 4 Special Fund No. 584	8,926	(4,350)	4,575	4,165
00586 Constable 5 Special Fund No. 586	12,481	(1,045)	11,436	33,243
00600 DCS - Administration	14,773,128	618,298	15,391,427	15,083,034
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	116,486	-	116,486	116,486
00807 District Attorney Check Collection	472,329	-	472,329	580,329
00808 Child Support Clearing	12,896	(300)	12,596	12,524
Total Fiduciary and Agency Cash and Investments	\$ 165,884,009	\$ 12,672,980	\$ 178,556,989	\$ 149,254,224

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