



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

February 16, 2022

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, 2022

Summary of Cash and Investments: Budgeted Funds as of January 31, 2022	A
General Fund: Funds Available Analysis for the four months ended January 31, 2022	B
Appropriations: Budget/Actual: Tax and Fee Funds for the four months ended January 31, 2022	C
Revenue: Budget/Actual: Tax and Fee Funds for the four months ended January 31, 2022	D
Revenue: Budget/Actual: General Fund for the four months ended January 31, 2022	E

Balance Sheet: Funds Not Budgeted as of January 31, 2022

Summary of Cash and Investments: Funds Not Budgeted as of January 31, 2022	F
Appropriations: Funds Not Budgeted for the four months ended January 31, 2022	G
Revenue: Funds Not Budgeted for the four months ended January 31, 2022	H

Summary of County Bonded Indebtedness as of January 31, 2022

I

Summary of Cash and Investments: Fiduciary and Agency Funds as of January 31, 2022

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 JANUARY 31, 2022 AND 2021
(Prior to Fiscal Year End Adjustments)**

ASSETS	January 31, 2022	January 31, 2021
Cash and Investments	\$ 823,600,051 (d)	\$ 929,369,183
Inventories, Stock Room	3,447,836	2,831,451
Net Receivables - County Taxes	160,579,263	117,324,895
Net Receivables - Other	7,968,000 (a)	12,286,000 (a)
Subtotal Net Receivables	168,547,263	129,610,895
Due from Other Governmental Units	3,307,506	11,299,515
Total Receivables	171,854,768	140,910,410
Prepayments and other assets	18,558,885	17,607,517
TOTAL ASSETS	\$ 1,017,461,541	\$ 1,090,718,561
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	60,395,706 (b)	59,118,689 (b)
Due to Other Governmental Units	62,977,752 (d)	189,775,253
TOTAL LIABILITIES	123,373,458	248,893,942
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	22,006,722	20,438,968
Projects	235,982,017	361,943,733
General Fund - Encumbrances	36,056,550	30,936,004
Projects - Encumbrances	153,639,171	14,946,494
Other - Encumbrances	32,493,608	40,950,806
UNRESERVED		
General Fund	368,375,896	359,912,781
Other Funds	45,534,120	12,695,833
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 1,017,461,541	\$ 1,090,718,561

(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 three months ended December 31, 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 four months ended January 31, 2022. 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 January 31, 2022, including accrued interest, \$ 12,204,542 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 JANUARY 31, 2022 AND 2021

Exhibit A

FUND	BEGINNING BALANCE January 2022	ACTUAL MONTH OF January 2022	ENDING BALANCE January 2022	ENDING BALANCE January 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 185,583,848	\$ 139,080,936	\$ 324,664,784	\$ 328,959,848
00196 Major Projects	335,023,495	33,666,502	368,689,997	375,563,275
00205 Interest & Debt Retirement Fund	7,942,689	(2,747,143)	5,195,546	10,554,327
00466 Projected Federal Grants	19,256,336	(6,030,417)	13,225,919 (a)	102,391,603
	<u>547,806,368</u>	<u>163,969,878</u>	<u>711,776,246</u>	<u>817,469,053</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	39,921,592	1,355,849	41,277,441	36,921,232
00126 Permanent Improvement Fund	10,721,572	1,724,501	12,446,072	9,838,669
00162 Alternate Dispute Resolution	5,384,926	24,075	5,409,002	5,166,528
00168 Dallas County Historical Commission	12,667	0	12,667	1,676
00195 Major Technology Fund	30,416,882	13,639,234	44,056,116	51,976,545
00467 HUD Section 8	5,466,562	85,660	5,552,222	5,134,864
00468 Charter School Grants	1,551,215	(47,109)	1,504,106	1,410,781
00470 Law Library Fund	601,300	(8,129)	593,171	531,706
00471 Appellate Judicial System	969,471	3,538	973,009	918,128
	<u>95,046,187</u>	<u>16,777,619</u>	<u>111,823,805</u>	<u>111,900,130</u>
Total Governmental Funds Cash and Investments	<u>\$ 642,852,555</u>	<u>\$ 180,747,497</u>	<u>\$ 823,600,051</u>	<u>\$ 929,369,183</u>

(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 January 31, 2022, including interest, \$ 12,204,542 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 FOUR MONTHS ENDED JANUARY 31, 2022 AND 2021

Exhibit B

DEPARTMENT	BUDGET FY 2022 (a)	ENCUMBRANCES AS OF January 2022	ACTUAL YTD January 2022	FUNDS AVAILABLE January 2022	FUNDS AVAILABLE January 2021
General Government					
1010 GG-County Judge	\$ 660,004	\$ 1,353	\$ 193,573	\$ 465,078	\$ 465,179
1011 Truancy Courts	715,468	30,829	226,292	458,347	458,347
1016 Planning and Development	523,341	-	132,103	391,238	391,262
1020 GG-Commissioners Court Administrator	1,963,302	74,217	434,056	1,455,029	1,455,029
1021 GG-Operation Services-Engineering	1,488,692	1,009,821	145,934	332,936	332,936
1022 GG-Operation Services- Facilities	26,231,133	6,035,163	5,802,476	14,393,495	14,393,495
1023 GG-Operation Services- Comm/Central Svcs	2,781,767	336,339	1,669,164	776,265	776,265
1024 GG-Operations Services-Records Mgt	960,112	46,916	243,959	669,237	669,237
1027 GG-Operations-Auto Service Center	6,978,422	4,336,078	1,148,613	1,493,732	1,493,732
1035 GG- Tax Assessor/Collector	17,286,052	100,852	5,282,649	11,902,550	11,903,475
1040 Human Resource/Civil Service	8,068,942	706,573	1,199,184	6,163,185	6,163,185
1050 GG-County Treasurer	1,662,378	21,363	484,693	1,156,322	1,156,322
1060 Office of Budget and Evaluation	1,059,167	500	271,751	786,916	786,916
1070 GG-County Auditor	10,285,649	20,246	3,117,759	7,147,644	7,147,644
1080 GG-Purchasing	1,865,260	33,038	460,556	1,371,666	1,371,869
1082 Small Business Enterprise SBE	784,261	11,567	153,038	619,657	619,657
1210 Elections	9,616,521	1,348,729	2,671,297	5,596,496	5,596,496
Subtotal General Government	93,078,409	14,113,582	23,637,097	55,327,729	55,328,982
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	553,625	5,010	96,907	451,708	451,708
2060 Veterans Service	579,437	948	95,579	482,909	482,909
2080 Historical Commission	-	-	-	-	-
Subtotal Community Services	1,133,062	5,958	192,486	934,618	934,618
Law Enforcement					
3110 Executive	1,814,432	15,491	512,968	1,285,973	1,285,973
3113 Internal Affairs	1,185,053	2,446	367,173	815,434	815,434
3121 General Services	1,269,430	512	430,465	838,453	838,453
3122 Personnel	1,280,054	27,737	404,196	848,120	848,120
3123 Training	1,209,564	111,716	335,139	762,708	762,708
3124 Communications	2,479,663	36,928	719,400	1,723,335	1,723,335
3125 Fiscal	3,701,856	254,319	873,452	2,574,085	2,574,085
3126 Photo Lab	269,369	915	83,545	184,909	186,052
3128 Bonds	2,799,589	8,621	891,988	1,898,980	1,898,980
3129 Bailiff	11,451,228	791	4,021,559	7,428,878	7,428,878
3130 Warrants	5,460,458	27,746	1,603,613	3,829,099	3,829,099
3131 Fugitive Transportation	2,100,342	2,306	605,839	1,492,197	1,492,197
3132 Civil	513,532	6,901	164,998	341,632	341,632
3134 Criminal Investigation	3,262,970	28,100	1,144,175	2,090,695	2,090,695
3136 FLEET	289,664	20,936	80,785	187,943	187,943
3137 Freeway Management Program	13,153,009	210,608	3,831,255	9,111,145	9,111,507
3140 Detention Services	1,221,556	7,522	409,025	805,009	806,625
3141 North Tower	31,557,428	35,092	12,121,881	19,400,455	19,400,455
3142 West Tower	20,357,122	57,395	7,168,965	13,130,763	13,130,763
3147 Central Intake	15,277,600	92,366	5,069,486	10,115,748	10,122,507
3148 South Tower	25,053,520	62,307	8,659,303	16,331,911	16,331,911
3150 Classification and Release	26,023,563	44,273	8,824,008	17,155,282	17,155,282
3151 Inmate Program	-	-	-	-	-
3152 Central Kitchen	9,394,599	321,857	4,075,377	4,997,365	4,997,365
3153 Central Laundry	1,978,290	-	660,771	1,317,519	1,317,519
3154 Inmate Transport	-	-	-	-	-
3155 Jail Medical	12,561,285	16,487	4,840,381	7,704,417	7,704,646
Subtotal Sheriff	195,665,174	1,393,371	67,899,744	126,372,059	126,382,166
3210 Constable Precinct #1	3,132,713	31,428	964,195	2,137,090	2,137,090
3220 Constable Precinct #2	2,028,917	(3,885)	552,875	1,479,928	1,479,928
3230 Constable Precinct #3	2,821,192	17,336	625,282	2,178,574	2,178,574
3240 Constable Precinct #4	2,790,887	12,081	796,957	1,981,849	1,981,849
3250 Constable Precinct #5	1,858,393	11,210	552,250	1,294,933	1,294,933
Subtotal Constable	12,632,102	68,169	3,491,559	9,072,375	9,072,375
3311 Crime Lab	11,668,721	1,005,501	2,990,733	7,672,487	7,721,958
3312 Medical Examiner	9,726,972	812,188	2,613,926	6,300,858	6,300,858
3313 Breath Alcohol Program	343,064	-	99,567	243,497	243,497
Subtotal Institute of Forensic Sciences	21,738,758	1,817,689	5,704,226	14,216,843	14,266,314

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, 2022 AND 2021

DEPARTMENT	BUDGET FY 2022 (a)	ENCUMBRANCES AS OF January 2022	ACTUAL YTD January 2022	FUNDS AVAILABLE January 2022	FUNDS AVAILABLE January 2021
3320 Community Supervision	2,263,653	1,028,975	355,359	879,319	879,319
3330 Public Service Program	1,647,857	66,640	396,850	1,184,367	1,184,367
3343 Unincorporated Area Services	499,694	28,301	75,471	395,922	396,481
Subtotal Law Enforcement	234,447,237	4,403,145	77,923,208	152,120,884	152,181,022
Justice Administration					
3340 Building Security	5,216,442	502,903	1,410,384	3,303,156	3,302,016
3341 Emergency Management	615,003	9,672	194,526	410,805	410,793
3342 Fire Marshal	1,582,326	722,414	303,366	556,547	555,637
4011 District Attorney	61,359,726	336,082	17,995,200	43,028,444	43,028,444
4012 DA-Special Allocation	-	-	-	-	-
4013 Drug Court Program	382,344	577	120,061	261,706	261,706
4014 Jail Diversion	965,705	2,786	305,377	657,542	657,542
4015 Divert Court Department	468,599	194,684	51,995	221,919	221,919
4016 S.T.A.C. Court	79,698	-	223	79,475	79,475
4020 District Clerk	15,644,360	86,207	4,045,030	11,513,123	11,513,123
4031 County Clerk	12,946,078	121,886	3,531,969	9,292,222	9,292,222
4032 County Clerk-Collections	1,307,754	24,258	354,876	928,620	928,620
4033 Truancy Courts Clerks	1,225,464	-	210,502	1,014,962	1,014,962
4040 Public Defender	19,729,317	56,366	5,223,368	14,449,583	14,449,583
4051 District Court Administration	248,611	1,174	85,336	162,101	162,101
4056 Domestic Relations Office Administration	3,435,643	25,005	974,118	2,436,520	2,436,520
4060 Jury Service	2,347,873	150,534	382,073	1,815,265	1,815,265
4065 Grand Jury Service	226,000	-	58,590	167,410	167,410
4071 5th Court of Appeals	268,102	-	43,988	224,114	224,114
4072 First Admin. Judicial Region	156,451	-	143,986	12,465	12,465
4080 Court Cost Miscellaneous	8,167,563	79,004	69,891	8,018,668	8,018,668
4110 14th Civil District Court	337,059	1,551	93,519	241,989	241,989
4115 44th Civil District Court	330,556	1,195	92,036	237,325	237,325
4120 68th Civil District Court	296,462	2,690	83,501	210,270	210,517
4125 95th Civil District Court	331,552	2,171	91,464	237,916	237,916
4130 101st Civil District Court	301,197	3,985	70,889	226,324	226,324
4135 116th Civil District Court	329,179	1,408	93,258	234,514	234,774
4140 134th Civil District Court	393,684	1,795	104,951	286,938	286,938
4145 160th Civil District Court	295,625	1,124	80,345	214,157	218,839
4150 162nd Civil District Court	329,833	982	90,537	238,314	238,568
4155 191st Civil District Court	342,030	1,534	89,623	250,873	252,330
4160 192nd Civil District Court	293,545	1,938	85,191	206,416	207,976
4165 193rd Civil District Court	304,400	3,852	85,661	214,887	216,448
4170 298th Civil District Court	333,444	571	93,282	239,590	239,590
4175 Civil District Masters	419,454	2,445	55,060	361,948	361,948
4180 Civil Tax Court	394,064	18,478	102,756	272,830	272,830
4210 254th Family Court	701,254	21,501	138,027	541,726	541,726
4215 255th Family Court	694,099	30,653	108,909	554,537	559,039
4220 256th Family Court	662,534	475	166,203	495,857	495,857
4225 301st Family Court	697,214	4,925	208,283	484,005	484,005
4230 302nd Family Court	665,660	5,719	162,486	497,455	497,455
4235 303rd Family Court	694,809	8,725	165,409	520,675	520,675
4240 330th Family Court	758,149	60,051	157,847	540,251	540,251
4250 IV-D Court	394,750	59,341	93,896	241,513	241,513
4310 304th Juvenile Court	2,437,621	17,715	459,638	1,960,268	1,960,268
4320 305th Juvenile Court	2,455,066	62,272	511,429	1,881,365	1,881,365
4401 Criminal District Court #1	857,615	25,212	197,502	634,901	634,901
4402 Criminal District Court #2	854,037	144,531	170,636	538,870	538,870
4403 Criminal District Court #3	806,615	102,524	155,973	548,118	549,048
4404 Criminal District Court #4	552,064	17,641	168,069	366,353	367,350
4405 Criminal District Court #5	787,087	80,302	242,738	464,047	464,047
4406 Criminal District Court #6	825,932	237,012	190,799	398,121	398,655
4407 Criminal District Court #7	762,467	78,638	225,523	458,306	458,973
4410 194th Criminal District Court	813,062	24,621	217,633	570,808	571,033
4415 195th Criminal District Court	793,901	103,210	178,208	512,483	512,483
4420 203rd Criminal District Court	848,736	83,427	196,963	568,346	568,346
4425 204th Criminal District Court	807,073	35,400	232,531	539,142	539,142
4430 265th Criminal District Court	794,893	51,943	186,217	556,732	556,732
4435 282nd Criminal District Court	752,545	33,414	152,292	566,839	566,839
4440 283rd Criminal District Court	844,608	117,373	163,525	563,710	563,710
4445 291st Criminal District Court	801,214	125,276	205,787	470,151	471,147
4450 292nd Criminal District Court	860,605	30,064	265,525	565,016	565,377
4455 363rd Criminal District Court	718,154	74,228	191,137	452,789	452,789
4460 Criminal District Magistrates	2,754,433	3,431	908,881	1,842,121	1,843,708
4461 Pretrial Release	7,436,674	616,954	1,804,563	5,015,156	5,015,566
4465 Staff Attorneys	606,477	5,587	193,706	407,184	407,184
4470 Criminal District Court Manager	509,090	102,497	174,647	231,946	231,946
4501 County Court at Law #1	510,156	972	150,679	358,504	358,504
4502 County Court at Law #2	462,099	275	133,581	328,243	328,425
4503 County Court at Law #3	479,569	1,290	140,190	338,089	338,089
4504 County Court at Law #4	557,315	1,281	164,366	391,668	391,668
4505 County Court at Law #5	528,358	387	152,226	375,745	381,130
4601 County Criminal Court #1	614,782	3,469	166,933	444,379	444,379
4602 County Criminal Court #2	806,467	6,021	170,412	630,034	630,034
4603 County Criminal Court #3	727,009	4,267	118,420	604,322	604,322
4604 County Criminal Court #4	692,004	5,864	187,675	498,465	501,118
4605 County Criminal Court #5	811,149	9,469	156,575	645,104	645,325

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, 2022 AND 2021

Exhibit B

DEPARTMENT	BUDGET FY 2022	ENCUMBRANCES AS OF January 2022	ACTUAL YTD January 2022	FUNDS AVAILABLE January 2022	FUNDS AVAILABLE January 2021
	(a)				
4606 County Criminal Court #6	705,919	14,417	178,744	512,758	512,758
4607 County Criminal Court #7	636,525	11,798	167,425	457,301	457,301
4608 County Criminal Court #8	649,664	9,551	256,293	383,820	386,395
4609 County Criminal Court #9	835,025	8,596	163,706	662,724	662,724
4610 County Criminal Court #10	760,608	5,769	158,640	596,200	596,200
4611 County Criminal Court #11	671,938	17,873	167,447	486,619	486,619
4615 County Criminal Court of Appeals	642,673	1,475	105,301	535,897	535,897
4616 County Criminal Court of Appeals #2	648,598	15,167	159,315	474,116	476,691
4617 County Criminal Court - Magistrate	439	39	226	174	174
4620 County Criminal Court Manager	456,226	2,431	123,684	330,112	332,518
4701 Probate Court #1	879,183	7,902	238,273	633,008	633,008
4702 Probate Court #2	1,057,006	10,140	281,948	764,918	764,918
4703 Probate Court #3	1,340,434	18,798	358,882	962,754	977,896
4704 Investigators/Court Visitor Program	1,212,388	12,878	293,927	905,583	905,583
4705 Probate Associates	748,259	631	225,585	522,042	522,042
4811 J.P- 1-1	1,102,130	16,957	330,950	754,223	754,223
4812 J.P- 1-2	787,681	5,830	219,391	562,460	562,460
4821 J.P- 2-1	767,792	27,145	203,441	537,206	537,206
4822 J.P- 2-2	761,008	(1,913)	224,068	538,853	538,853
4831 J.P- 3-1	967,451	8,823	274,056	684,573	684,573
4832 J.P- 3-2	866,684	3,123	219,319	644,243	644,243
4841 J.P- 4-1	770,578	15,301	217,825	537,452	537,452
4842 J.P- 4-2	675,514	13,885	203,062	458,567	458,567
4851 J.P- 5-1	775,112	1,575	224,924	548,612	548,612
4852 J.P- 5-2	776,023	8,968	169,551	597,504	597,504
Subtotal Justice Administration	202,037,347	4,994,386	52,118,957	144,924,003	144,974,310
Health and Social Services					
1110 Employee Health Clinic	693,853	17,479	174,304	502,071	502,165
2070 Welfare Assistance	3,142,259	140,761	899,130	2,102,368	2,102,368
5110 Juvenile Administration	27,626,885	2,782,677	6,122,111	18,722,097	18,735,186
5114 Juvenile-Detention Center	19,337,641	56,095	4,835,744	14,445,802	14,445,802
5115 Juvenile-Emergency Shelter	2,955,556	4,134	844,943	2,106,479	2,106,479
5116 Juvenile-Letot Center	3,842,291	24,335	1,134,647	2,683,309	2,683,309
5117 Juvenile-Youth Village	4,883,198	21,385	1,326,256	3,535,558	3,535,558
5118 Juvenile-Medlock Center	5,470,506	11,811	1,455,514	4,003,181	4,003,427
5119 Juvenile-Letot Residential Treatment Center	2,667,317	29,299	614,271	2,023,747	2,023,747
5210 Health Administration	1,651,078	155,937	452,107	1,043,035	1,043,035
5211 Environmental Health	2,001,232	431,446	387,416	1,182,370	1,182,370
5212 Public Health Lab	3,874,039	515,035	986,793	2,372,212	2,372,212
5213 Preventive Health	4,251,950	241,766	710,634	3,299,550	3,299,550
5214 Communicable Disease Control	955,595	87,819	255,042	612,734	613,927
5215 STD Clinic	2,905,933	143,684	451,752	2,310,497	2,312,686
5216 TB Clinic	2,916,533	144,547	767,027	2,004,959	2,004,959
5218 HHS - Finance Admin	1,346,917	66,655	407,813	872,449	872,668
5310 Budget Office Community Contracts	13,471,237	2,506,587	3,134,787	7,829,863	7,829,863
5330 CPS Program	4,423,197	3,445,121	855,391	122,685	122,685
Subtotal Health and Social Services	108,417,216	10,826,571	25,815,681	71,774,964	71,791,994
Other Operating					
5340 Wilmer Substance Abuse Facility	330,472	36,945	80,039	213,489	213,489
o Transfer to Historic Commission	-	-	-	-	-
9910 Countywide Appropriations	18,562,098	1,665,468	3,008,832	13,887,797	13,887,797
9930 Cash Match for Grants	6,957,907	-	-	6,957,907	6,957,907
9940 Reserves and Contingency	9,376,088	-	-	9,376,088	9,376,088
Subtotal Other Operating	35,226,566	1,702,413	3,088,871	30,435,281	30,435,281
9950 Emergency Reserves (a)	71,004,273	10,494	-	70,993,779	64,419,680
Grand Total	\$ 745,344,109	\$ 36,056,550	\$ 182,776,301	\$ 526,511,259	\$ 520,065,888
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
	<u>\$ -</u>

(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)
	<u>9,051,019</u>
Emergency reserves - Funds Available - FY 22	71,063,929
Miscellaneous transfers to various departments	(70,150)
	<u>\$ 70,993,779</u>

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

DALLAS COUNTY
 APPROPRIATIONS
 BUDGET/ACTUAL - TAX AND FEE FUNDS
 FOR THE FOUR MONTHS ENDED JANUARY 31, 2022 AND 2021

Exhibit C

FUND	FY 2022 BUDGET (a)	ENCUMBRANCES January 2022	ACTUAL MONTH OF January 2022	YTD ACTUAL + ENCUMBRANCES January 2022	BALANCE OF BUDGET January 2022	YTD ACTUAL + ENCUMBRANCES January 2021
105 Road & Bridge	\$ 55,525,918	\$ 2,234,289	\$ 1,193,256	\$ 5,227,586	\$ 50,298,332	\$ 13,860,288
120 General Fund	745,344,109	36,056,550	51,892,692	218,832,850	526,511,259	202,224,713
126 Permanent Improvement Fund	13,384,545	2,116,747	124,588	2,501,946	10,882,599	1,553,723
162 Alternate Dispute Resolution	6,077,383	74,673	19,136	138,251	5,939,132	213,700
168 Dallas County Historical Commission	3,500	-	100	100	3,400	-
195 Major Technology Fund	99,068,879	30,871,414	4,750,437	50,006,573	49,062,305	26,241,548
196 Major Projects	425,598,098	122,767,756	9,508,626	159,321,655	266,276,443	45,748,984
205 Interest & Debt Retirement Fund	27,362,746	-	2,748,700	2,748,700	24,614,046	3,085,175
466 Grants	247,631,176	27,202,056	8,559,023	64,991,801	182,639,375	142,487,771
467 HUD Section 8	60,546,209	758,746	3,935,402	17,254,981	43,291,228	15,529,414
468 Charter School Grants	9,064,954	70,505	606,238	2,470,328	6,594,627	2,601,368
470 Law Library Fund	1,689,789	36,591	139,775	423,673	1,266,116	508,219
471 Appellate Judicial System	1,067,100	-	3,380	13,999	1,053,101	41,710
Total	<u>\$ 1,692,364,405</u>	<u>\$ 222,189,328</u>	<u>\$ 83,481,353</u>	<u>\$ 523,932,444</u>	<u>\$ 1,168,431,961</u>	<u>\$ 454,096,614</u>

(a) Budget includes Legally Adopted Budget and Carry Forward Budget from FY21.

(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, 2022 AND 2021**

Exhibit D

FUND	FY 2022 BUDGET	ACTUAL MONTH OF January 2022	TOTAL YTD REVENUE January 2022	BALANCE OF BUDGET January 2022	TOTAL YTD REVENUE January 2021
105 Road and Bridge	\$ 29,417,800	\$ 2,198,824	\$ 8,494,441	\$ (20,923,359)	\$ 16,876,042
120 General Fund	664,796,602	184,685,564	397,797,510	(266,999,092)	427,618,868
126 Permanent Improvement	5,055,000	1,880,821	3,933,469	(1,121,531)	4,041,322
162 Alternate Dispute	859,400	43,211	224,240	(635,160)	249,772
168 Historical Commission	-	-	1	1	1,269
195 Major Technology	51,100,000	18,836,299	39,260,744	(11,839,256)	43,524,253
196 Major Projects	105,485,926	40,353,273	78,555,985	(26,929,941)	95,896,672
205 Debt Service	18,456,584	1,557	376,606	(18,079,978)	8,364,583
464 American Rescue Plan	256,084,044	5,472	20,355	(256,063,689)	-
466 Projected Federal Grants	167,745,666	8,122,211	36,413,956 (a)	(131,331,710)	66,019,796
467 HUD Section 8	57,473,145	4,235,359	16,775,594	(40,697,551)	14,608,416
468 Charter School Grants	9,835,334	582,814	4,400,761	(5,434,573)	2,219,444
470 Law Library	1,211,100	46,909	258,585	(952,515)	287,042
471 Appellate Judicial	301,600	6,917	54,388	(247,212)	172,660
TOTAL	\$ 1,367,822,201	\$ 260,999,230	\$ 586,566,635	\$ (781,255,566)	\$ 679,880,138

(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 January 31, 2022, including accrued interest, \$12,204,542 of the CARES Act Coronavirus Relief Funds remain.

DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-GENERAL FUND
FOR THE FOUR MONTHS ENDED JANUARY 31, 2022 AND 2021

Exhibit E

DESCRIPTION	FY 2022 BUDGET	ACTUAL MONTH OF January 2022	TOTAL YTD REVENUE January 2022	BALANCE OF BUDGET January 2022	TOTAL YTD REVENUE January 2021
Ad Valorem and Occupation Tax	\$ 476,437,078	175,993,715	\$ 366,469,166	\$ (109,967,912)	\$ 379,842,207
Licenses, Permits and Registrations	26,000,000	88,103	251,779	(25,748,221)	104,889
Fines and Forfeitures	186,000	217,564	198,865	12,865	244,504
Use of Money and Property	4,053,000	333,211	1,490,799	(2,562,201)	1,164,443
Charges for Current Services - General Government	43,591,000	2,546,979	11,943,927	(31,647,073)	8,909,871
Charges for Current Services - Public Safety	7,650,000	716,019	2,771,382	(4,878,618)	1,874,885
Charges for Current Services - Judiciary	21,032,665	1,484,146	6,542,216	(14,490,449)	6,477,792
Reimbursements for Current Services - General Government	784,000	44,419	(28,840)	(812,840)	264,680
Reimbursements for Current Services - Public Safety	20,421,500	1,345,744	3,254,197	(17,167,303)	6,224,502
Reimbursements for Current Services - Judicial	5,459,005	59,357	787,032	(4,671,973)	790,468
Reimbursements for Current Services - Health	10,720,500	1,417,496	2,471,583	(8,248,917)	365,076
Intergovernmental - General Government	1,175,000	120,492	243,318	(931,682)	264,488
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	-	59,000	(600,000)	659,000
Intergovernmental - Judiciary	1,642,500	99,372	301,911	(1,340,589)	235,126
Intergovernmental - Health and Welfare	220,000	11,800	37,512	(182,488)	70,257
Miscellaneous	720,900	104,251	582,851	(138,049)	252,521
Interfund Transfers	43,444,454	102,895	420,812	(43,023,642)	19,874,159
TOTAL	<u>\$ 664,796,602</u>	<u>\$ 184,685,564</u>	<u>\$ 397,797,510</u>	<u>\$ (266,999,092)</u>	<u>\$ 427,618,868</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, 2022 AND 2021
(Prior to Fiscal Year End Adjustments)

ASSETS	January 31, 2022	January 31, 2021
Cash and Investments	\$ 263,175,492 (c)	\$ 92,286,089
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	163,024
Total Receivables	1,525,763	1,579,024
Prepayments and other assets	380,845	430,877
TOTAL ASSETS	\$ 265,135,550	\$ 94,350,230
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	81,451 (b)	416,615 (b)
Due to Other Governmental Units	251,804,478 (c)	873,976
TOTAL LIABILITIES	251,885,929	1,290,591
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	434,295	485,117
Projects	16,330,940	7,223,751
Projects - Encumbrances	484,267	19,493,131
Other - Encumbrances	45,609,401	11,159,603
 UNRESERVED		
General Fund	-	-
Other Funds	(49,609,283)	54,698,037
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 265,135,550	\$ 94,350,230

(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 January 31, 2022 including accrued interest, \$249,458,407 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 JANUARY 31, 2022 AND 2021

Exhibit F

FUND	BEGINNING BALANCE January 2022	ACTUAL MONTH OF January 2022	ENDING BALANCE January 2022	ENDING BALANCE January 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00125	\$ (28,683)	\$ 33,529	\$ 4,846	\$ 16,606
00170	(372,603)	(3,880)	(376,483)	(51,710)
00190	73,255	-	73,255	73,255
00210	168	-	168	168
00464	250,244,593	(824,402)	249,420,191	-
	<u>249,916,730</u>	<u>(794,753)</u>	<u>249,121,977</u>	<u>38,319</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200	2,277,420	(4,066)	2,273,354	2,115,751
00201	305,898	7,606	313,503	1,479,169
00202	20,044,393	(329,679)	19,714,714	16,686,788
00203	10,157,614	(232,235)	9,925,379	8,838,704
00204	31,026,702	(4,382,401)	26,644,300	34,269,062
00500	156,523	(784,284)	(627,761)	17,097
00538	230,281	283	230,564	220,161
00547	181,573	6	181,579	181,526
00704	(35,618,492)	(25,870,695)	(61,489,188)	1,457,000
	<u>28,761,911</u>	<u>(31,595,466)</u>	<u>(2,833,555)</u>	<u>65,265,258</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415	449,339	-	449,339	449,339
00441	13,038,918	(199,819)	12,839,099	22,819,284
00482	64,134	-	64,134	64,134
00493	369,811	-	369,811	369,811
	<u>13,922,201</u>	<u>(199,819)</u>	<u>13,722,383</u>	<u>23,702,568</u>
Road Funds:				
00427	2,743,987	-	2,743,987	2,859,244
00481	86,303	-	86,303	86,303
00490	129,734	-	129,734	129,734
00494	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>\$ 295,765,530</u>	<u>\$ (32,590,038)</u>	<u>\$ 263,175,492</u>	<u>\$ 92,286,089</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 FOUR MONTHS ENDED JANUARY 31, 2022 AND 2021

Exhibit G

FUND	ENCUMBRANCES January 2022	ACTUAL MONTH OF January 2022	YTD ACTUAL + ENCUMBRANCES January 2022	YTD ACTUAL + ENCUMBRANCES January 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00125	\$ -	\$ (33,529)	\$ 11,759	\$ 202
00170	-	-	-	-
00190	-	-	-	-
00210	-	-	-	-
00464	-	-	-	-
	<u>35,074,768</u>	<u>(2,796,853)</u>	<u>37,755,013</u>	<u>-</u>
	<u>35,074,768</u>	<u>(2,830,382)</u>	<u>37,766,772</u>	<u>202</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200	193,133	9,328	213,824	240,023
00201	-	-	1,064	259
00202	2,751,433	931,653	4,098,061	4,561,422
00203	1,566,680	377,313	2,850,383	3,016,973
00204	6,023,387	5,194,399	11,829,824	7,320,088
00500	-	-	-	-
00535	-	-	-	-
00538	-	146	4,888	4,570
00547	-	-	-	-
	<u>10,534,633</u>	<u>6,512,839</u>	<u>18,998,044</u>	<u>15,143,336</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00441	409,197	51,728	562,627	44,665,957
00482	-	-	-	-
00493	68,687	-	68,687	68,687
	<u>477,884</u>	<u>51,728</u>	<u>631,315</u>	<u>44,734,645</u>
Road Funds:				
00427	-	-	-	230,515
00492	6,383	-	6,383	6,383
	<u>6,383</u>	<u>-</u>	<u>6,383</u>	<u>236,898</u>
	<u>484,267</u>	<u>51,728</u>	<u>637,698</u>	<u>44,971,543</u>
Total	<u>\$ 46,093,668</u>	<u>\$ 3,734,185</u>	<u>\$ 57,402,514</u>	<u>\$ 60,115,080</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, 2022 AND 2021

Exhibit H

FUND	ACTUAL MONTH OF January 2022	TOTAL YTD REVENUE January 2022	TOTAL YTD REVENUE January 2021
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	(3,880)	(317,567)	4,637
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
00464 American Rescue Plan (b)	5,472	20,355	-
	<u>1,592</u>	<u>(297,211)</u>	<u>4,637</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	12,647	253,291	204,244
00201 Technology Fund	8,510	40,772	39,611
00202 Local Government Fund	667,427	1,271,299	1,083,400
00203 Local Official Fund	196,303	1,539,818	1,639,163
00204 Record Management Fund	690,626	3,108,253	3,186,129
00500 Payroll	-	-	-
00538 DA - Check Processing	429	5,448	3,932
00547 DA - State Forfeitures/Other	6	21	53
	<u>1,575,948</u>	<u>6,218,902</u>	<u>6,156,532</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>\$ 1,577,539</u>	<u>\$ 5,921,691</u>	<u>\$ 6,161,169</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 January 31, 2022, including accrued interest, \$249,458,407 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 JANUARY 31, 2022**

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
2022	12,250,000	2,748,700	14,998,700
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>\$ 25,401,250</u>	<u>\$ 142,066,250</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, 2022 AND 2021

Exhibit J

FUND	BEGINNING BALANCE January 2022	ACTUAL MONTH OF January 2022	ENDING BALANCE January 2022	ENDING BALANCE January 2021
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 14,539,825	\$ (3,908,428)	\$ 10,631,397	\$ 9,746,560
00130 Election Fund-Special	47,594	(1,373)	46,221	44,158
00166 State Report Interest Fund	2,729,945	(2,249,109)	480,836	776,638
00501 County Clerk-Special	17,331,789	(192,584)	17,139,206	16,309,630
00502 County Clerk-Trust	26,355,009	183,163	26,538,173	23,217,280
00503 District Clerk-Special	8,131,777	(270,939)	7,860,838	5,329,428
00504 District Clerk-Trust	39,761,129	2,826,236	42,587,365	37,811,501
00505 Sheriff-Special	279,204	(65,614)	213,590	239,261
00506 County Clerk Special Trust Fund	31,461,089	12,265,390	43,726,479	31,792,563
00532 Escrow Fund	16,512,538	(883,305)	15,629,233	11,211,075
00537 Youth Village Special Fund	525	0	525	524
00542 DA - Police Agencies	38,943	1	38,944	38,933
00543 Adult Probation-Restitution	4,329,627	(386,879)	3,942,748	3,584,907
00544 DA - Attorney General	28,232	1	28,233	28,224
00545 DA - Unadjudicated-Gambling	61,583	2	61,585	61,567
00546 DA - Forfeitures-Narcotics	152,346	(51,575)	100,771	69,127
00550 Justice of the Peace 1-1 Special	500,778	(2,028)	498,750	517,523
00551 Justice of the Peace 1-2 Special	113,665	250	113,915	108,428
00553 Justice of the Peace 3-3 Special	71,626	(551)	71,075	74,940
00554 Justice of the Peace 2-1 Special	401,282	(1,932)	399,350	397,190
00555 Justice of the Peace 2-2 Special	27,065	(626)	26,439	61,193
00556 Justice of the Peace 3-1 Special	27,482	19,451	46,933	31,275
00557 Justice of the Peace 3-2 Special	158,294	(150)	158,144	158,554
00559 Justice of the Peace 4-1 Special	43,801	(1,309)	42,492	44,856
00560 Justice of the Peace 4-2 Special	10,069	2,500	12,569	8,851
00561 Justice of the Peace 5-1 Special	16,965	1,015	17,980	18,521
00562 Justice of the Peace 5-2 Special	288,235	115	288,350	288,659
00570 Dallas County Housing Fin.	73,423	2	73,426	73,404
00571 Dallas County Housing Fin.	1,025,847	32	1,025,879	1,025,270
00580 Constable 1 Special Fund No. 580	217,384	(142,582)	74,801	43,326
00581 Constable 2 Special Fund No. 581	1,880	-	1,880	1,475
00582 Constable 3 Special Fund No. 582	43,929	-	43,929	6,661
00584 Constable 4 Special Fund No. 584	4,575	-	4,575	2,989
00586 Constable 5 Special Fund No. 586	11,246	665	11,911	18,083
00600 DCS - Administration	16,627,797	8,637,614	25,265,411	24,260,490
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	-	-	-	116,486
00807 District Attorney Check Collection	-	-	-	580,329
00808 Child Support Clearing	-	-	-	13,078
Total Fiduciary and Agency Cash and Investments	\$ 181,426,560	\$ 15,777,455	\$ 197,204,015	\$ 168,113,018

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