



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

March 21, 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 February 28, 2022

Summary of Cash and Investments: Budgeted Funds as of February 28, 2022	A
General Fund: Funds Available Analysis for the five months ended February 28, 2022	B
Appropriations: Budget/Actual: Tax and Fee Funds for the five months ended February 28, 2022	C
Revenue: Budget/Actual: Tax and Fee Funds for the five months ended February 28, 2022	D
Revenue: Budget/Actual: General Fund for the five months ended February 28, 2022	E

Balance Sheet: Funds Not Budgeted as of February 28, 2022

Summary of Cash and Investments: Funds Not Budgeted as of February 28, 2022	F
Appropriations: Funds Not Budgeted for the five months ended February 28, 2022	G
Revenue: Funds Not Budgeted for the five months ended February 28, 2022	H

Summary of County Bonded Indebtedness as of February 28, 2022

I

Summary of Cash and Investments: Fiduciary and Agency Funds as of February 28, 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

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DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF FEBRUARY 28, 2022 AND 2021
(Prior to Fiscal Year End Adjustments)

ASSETS	February 28, 2022	February 28, 2021
Cash and Investments	\$ 900,798,948 (d)	\$ 957,406,606
Inventories, Stock Room	3,644,060	3,036,803
Net Receivables - County Taxes	25,614,699	27,579,106
Net Receivables - Other	7,968,000 (a)	12,286,000 (a)
Subtotal Net Receivables	33,582,699	39,865,106
Due from Other Governmental Units	3,684,782	24,841,473
Total Receivables	37,267,481	64,706,579
Prepayments and other assets	18,551,829	17,605,327
TOTAL ASSETS	\$ 960,262,318	\$ 1,042,755,315
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	66,273,078 (b)	47,190,609 (b)
Due to Other Governmental Units	60,857,379 (d)	110,370,291
TOTAL LIABILITIES	127,130,457	157,560,900
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	22,195,889	20,642,130
Projects	209,730,570	388,579,340
General Fund - Encumbrances	35,890,701	30,059,353
Projects - Encumbrances	161,180,204	11,815,288
Other - Encumbrances	33,789,160	33,499,633
UNRESERVED		
General Fund	334,702,701	331,739,575
Other Funds	35,642,634	68,859,096
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 960,262,318	\$ 1,042,755,315

(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 five months ended February 28, 2022. Expected and budgeted revenue for Fiscal 2022 (real estate taxes) are included in these Financial Statements. However, expenditures include only those paid for the five months ended February 28, 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 February 28, 2022, including accrued interest, \$ 10,333,987 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 FEBRUARY 28, 2022 AND 2021

Exhibit A

FUND	BEGINNING BALANCE February 2022	ACTUAL MONTH OF February 2022	ENDING BALANCE February 2022	ENDING BALANCE February 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 324,664,784	\$ 66,775,861	\$ 391,440,645	\$ 354,551,675
00196 Major Projects	368,689,997	7,264,781	375,954,778	382,477,446
00205 Interest & Debt Retirement Fund	5,195,546	1,680	5,197,226	20,879,341
00466 Projected Federal Grants	13,225,919	(5,115,230)	8,110,689 (a)	82,330,044
	<u>711,776,246</u>	<u>68,927,092</u>	<u>780,703,338</u>	<u>840,238,506</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	41,277,441	64,947	41,342,388	38,177,669
00126 Permanent Improvement Fund	12,446,072	950,007	13,396,079	10,419,961
00162 Alternate Dispute Resolution	5,409,002	72,939	5,481,941	5,204,113
00168 Dallas County Historical Commission	12,667	(100)	12,567	1,676
00195 Major Technology Fund	44,056,116	6,963,015	51,019,131	55,422,041
00467 HUD Section 8	5,552,222	337,155	5,889,377	5,150,780
00468 Charter School Grants	1,504,106	(147,443)	1,356,663	1,321,680
00470 Law Library Fund	593,171	(15,253)	577,917	554,030
00471 Appellate Judicial System	973,009	46,537	1,019,546	916,150
	<u>111,823,805</u>	<u>8,271,805</u>	<u>120,095,610</u>	<u>117,168,100</u>
Total Governmental Funds Cash and Investments	<u>\$ 823,600,051</u>	<u>\$ 77,198,896</u>	<u>\$ 900,798,948</u>	<u>\$ 957,406,606</u>

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As of February 28, 2022, including interest, \$ 10,333,987 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 FIVE MONTHS ENDED FEBRUARY 28, 2022 AND 2021

Exhibit B

DEPARTMENT	BUDGET	ENCUMBRANCES		FUNDS AVAILABLE	
	FY 2022	AS OF	ACTUAL YTD	February 2022	February 2021
	(a)	February 2022	February 2022	February 2022	February 2021
General Government					
1010 GG-County Judge	\$ 660,004	\$ 1,353	\$ 245,319	\$ 413,332	\$ 404,486
1011 Truancy Courts	715,468	23,526	285,731	406,211	398,983
1016 Planning and Development	523,341	-	169,726	353,615	217,447
1020 GG-Commissioners Court Administrator	1,963,302	71,899	551,924	1,339,479	983,278
1021 GG-Operation Services-Engineering	1,488,692	938,127	254,573	295,992	361,058
1022 GG-Operation Services- Facilities	26,231,133	6,561,340	7,380,614	12,289,180	11,864,580
1023 GG-Operation Services- Comm/Central Svcs	2,781,767	283,060	1,773,831	724,876	1,866,289
1024 GG-Operations Services-Records Mgt	960,112	38,725	312,355	609,032	633,978
1027 GG-Operations-Auto Service Center	6,978,422	4,103,072	1,653,808	1,221,543	1,490,820
1035 GG- Tax Assessor/Collector	17,329,309	113,785	6,488,935	10,726,588	10,084,495
1040 Human Resource/Civil Service	8,068,942	611,655	1,581,246	5,876,040	4,970,369
1050 GG-County Treasurer	1,662,378	15,161	618,870	1,028,347	905,184
1060 Office of Budget and Evaluation	1,059,167	500	339,624	719,043	676,854
1070 GG-County Auditor	10,363,364	17,834	3,894,896	6,450,635	5,791,013
1080 GG-Purchasing	1,865,260	7,308	608,163	1,249,789	1,230,223
1082 Small Business Enterprise SBE	784,261	12,115	193,451	578,696	609,104
1210 Elections	9,616,521	1,283,723	3,534,710	4,798,088	5,887,836
Subtotal General Government	93,199,381	14,083,183	29,887,776	49,228,422	48,375,997
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	553,625	4,892	119,758	428,976	415,631
2060 Veterans Service	579,437	948	125,381	453,107	240,139
Subtotal Community Services	1,133,062	5,840	245,139	882,083	655,770
Law Enforcement					
3110 Executive	1,814,432	15,643	635,149	1,163,640	1,157,263
3113 Internal Affairs	1,185,053	3,134	459,764	722,155	679,868
3121 General Services	1,269,430	736	534,564	734,130	648,975
3122 Personnel	1,280,054	27,039	540,517	712,498	635,948
3123 Training	1,209,564	107,217	433,691	668,656	672,494
3124 Communications	2,479,663	39,996	929,023	1,510,644	1,572,656
3125 Fiscal	3,701,856	232,117	1,105,178	2,364,562	1,711,613
3126 Photo Lab	269,369	1,386	104,408	163,575	155,097
3128 Bonds	2,799,589	9,191	1,115,887	1,674,511	1,696,372
3129 Bailiff	11,451,228	1,541	5,059,064	6,390,624	6,333,815
3130 Warrants	5,460,458	27,085	2,030,612	3,402,761	3,261,112
3131 Fugitive Transportation	2,100,342	3,056	781,747	1,315,540	1,341,769
3132 Civil	513,532	10,319	205,237	297,976	293,883
3134 Criminal Investigation	3,262,970	27,811	1,438,171	1,796,988	1,977,698
3136 FLEET	289,664	20,361	101,221	168,083	152,519
3137 Freeway Management Program	13,153,009	213,226	4,837,080	8,102,703	8,568,410
3140 Detention Services	1,221,556	8,351	506,068	707,137	680,356
3141 North Tower	31,557,428	24,515	15,168,995	16,363,917	15,559,654
3142 West Tower	20,357,122	84,904	8,991,821	11,280,398	8,438,256
3147 Central Intake	15,277,600	86,026	6,405,206	8,786,368	8,593,229
3148 South Tower	25,053,520	104,973	10,895,170	14,053,377	13,147,308
3160 Classification and Release	26,023,563	57,824	11,048,861	14,916,878	13,904,604
3151 Inmate Program	-	-	346	(346)	-
3152 Central Kitchen	9,394,599	291,249	5,088,554	4,014,796	4,607,369
3153 Central Laundry	1,978,290	-	830,911	1,147,379	1,109,071
3155 Jail Medical	12,561,285	15,754	6,075,629	6,469,902	5,986,484
Subtotal Sheriff	195,665,174	1,413,450	85,322,873	108,928,851	102,885,825
3210 Constable Precinct #1	3,132,713	30,286	1,215,853	1,886,574	1,521,167
3220 Constable Precinct #2	2,028,917	(5,140)	689,438	1,344,619	1,136,702
3230 Constable Precinct #3	2,821,192	17,442	780,573	2,023,176	1,285,940
3240 Constable Precinct #4	2,790,887	11,972	1,000,991	1,777,923	1,525,551
3250 Constable Precinct #5	1,858,393	14,311	708,151	1,135,932	1,254,713
Subtotal Constable	12,632,102	68,871	4,395,007	8,168,224	6,724,073
3311 Crime Lab	11,843,721	1,190,582	3,776,522	6,876,618	6,131,511
3312 Medical Examiner	9,726,972	721,865	3,469,596	5,535,511	4,802,891
3313 Breath Alcohol Program	343,064	-	127,499	215,565	218,521
Subtotal Institute of Forensic Sciences	21,913,758	1,912,447	7,373,617	12,627,694	11,152,924

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2022 AND 2021

Exhibit B

DEPARTMENT	BUDGET	ENCUMBRANCES	ACTUAL YTD	FUNDS	FUNDS
	FY 2022	AS OF	February 2022	AVAILABLE	AVAILABLE
	(a)	February 2022	February 2022	February 2022	February 2021
3320 Community Supervision	2,263,653	957,572	449,804	856,277	832,113
3330 Public Service Program	1,647,857	69,927	504,145	1,073,784	888,028
3343 Unincorporated Area Services	499,694	15,541	104,482	379,670	369,715
Subtotal Law Enforcement	234,622,237	4,437,809	98,149,927	132,034,500	122,852,678
Justice Administration					
3340 Building Security	5,216,442	830,661	1,788,125	2,597,656	3,171,645
3341 Emergency Management	615,003	7,901	245,558	361,544	361,883
3342 Fire Marshal	1,582,326	690,682	376,037	515,607	520,089
4011 District Attorney	61,359,726	297,893	22,782,244	38,279,589	35,625,466
4012 DA-Special Allocation	-	-	-	-	-
4013 Drug Court Program	382,344	610	154,841	226,893	139,009
4014 Jail Diversion	965,705	2,779	387,145	575,781	548,321
4015 Divert Court Department	468,599	174,327	81,156	213,115	333,971
4016 S.T.A.C. Court	115,538	35,840	223	79,475	71,029
4020 District Clerk	15,644,360	65,830	5,113,613	10,464,917	11,397,663
4031 County Clerk	12,946,078	58,360	4,414,521	8,473,197	7,651,208
4032 County Clerk-Collections	1,307,754	20,467	448,421	838,867	789,683
4033 Truancy Courts Clerks	1,225,464	-	262,983	962,481	330,393
4040 Public Defender	19,729,317	60,279	6,646,579	13,022,460	11,316,416
4051 District Court Administration	248,611	1,160	104,278	143,173	143,165
4056 Domestic Relations Office Administration	3,435,643	20,369	1,234,217	2,181,058	2,070,548
4060 Jury Service	2,347,873	153,033	606,909	1,587,930	1,917,895
4065 Grand Jury Service	226,000	-	76,920	149,080	166,820
4071 5th Court of Appeals	268,102	-	55,617	212,485	94,737
4072 First Admin. Judicial Region	156,451	-	143,986	12,465	9,532
4080 Court Cost Miscellaneous	8,164,563	78,929	107,196	7,978,438	7,934,143
4110 14th Civil District Court	337,059	1,122	118,968	216,969	202,596
4115 44th Civil District Court	330,556	887	116,793	212,877	202,597
4120 68th Civil District Court	296,462	2,096	106,394	187,972	175,440
4125 95th Civil District Court	331,552	1,867	116,305	213,380	198,190
4130 101st Civil District Court	301,197	17,694	95,439	188,064	177,728
4135 116th Civil District Court	329,179	1,356	118,109	209,714	196,427
4140 134th Civil District Court	393,684	1,550	133,560	258,574	244,459
4145 160th Civil District Court	295,625	1,738	110,466	183,422	182,486
4150 162nd Civil District Court	329,833	676	115,347	213,809	195,572
4155 191st Civil District Court	342,030	1,231	113,918	226,881	215,101
4160 192nd Civil District Court	293,545	1,177	107,940	184,429	163,888
4165 193rd Civil District Court	304,400	3,512	108,080	192,808	180,388
4170 298th Civil District Court	333,444	514	118,139	214,790	200,400
4175 Civil District Masters	419,454	2,369	84,900	332,185	229,842
4180 Civil Tax Court	394,064	18,457	131,191	244,415	243,198
4210 254th Family Court	701,254	35,389	189,346	476,519	477,869
4215 255th Family Court	694,099	30,596	157,634	505,869	468,912
4220 256th Family Court	662,534	324	205,529	456,681	441,524
4225 301st Family Court	697,214	4,357	263,388	429,469	467,365
4230 302nd Family Court	665,660	5,479	210,825	449,356	441,148
4235 303rd Family Court	694,809	8,585	230,819	455,405	453,011
4240 330th Family Court	758,149	59,989	204,588	493,572	462,957
4250 IV-D Court	394,750	94,774	126,547	173,429	215,232
4310 304th Juvenile Court	2,437,621	57,610	696,777	1,683,235	1,670,476
4320 305th Juvenile Court	2,455,066	61,217	682,597	1,711,252	1,651,946
4401 Criminal District Court #1	857,615	24,636	250,476	582,503	500,554
4402 Criminal District Court #2	854,037	144,119	225,420	484,498	541,801
4403 Criminal District Court #3	806,615	102,518	213,352	490,745	484,721
4404 Criminal District Court #4	552,064	17,635	275,961	258,469	198,812
4405 Criminal District Court #5	787,087	80,354	312,107	394,626	417,646
4406 Criminal District Court #6	825,932	238,707	268,236	318,990	514,907
4407 Criminal District Court #7	762,467	78,784	304,055	379,628	472,751
4410 194th Criminal District Court	813,062	24,810	286,638	501,614	475,339
4415 195th Criminal District Court	793,901	102,936	240,984	449,982	518,119
4420 203rd Criminal District Court	848,736	83,423	237,488	527,825	527,407
4425 204th Criminal District Court	807,073	35,022	314,056	457,995	508,622
4430 265th Criminal District Court	794,893	204,664	259,985	330,244	442,882
4435 282nd Criminal District Court	752,545	32,670	224,006	495,869	415,268
4440 283rd Criminal District Court	844,608	117,118	224,017	503,473	471,362
4445 291st Criminal District Court	801,214	125,273	282,637	393,304	491,811
4450 292nd Criminal District Court	860,605	29,434	368,459	462,712	400,361
4455 363rd Criminal District Court	718,154	74,228	243,682	400,244	406,062
4460 Criminal District Magistrates	2,757,433	3,416	1,129,266	1,624,752	1,668,331
4461 Pretrial Release	7,436,674	421,683	2,362,569	4,652,422	3,148,448
4465 Staff Attorneys	606,477	3,697	253,872	348,908	426,955
4470 Criminal District Court Manager	509,090	102,296	220,208	186,587	194,661
4501 County Court at Law #1	510,156	2,151	190,920	317,084	315,881
4502 County Court at Law #2	462,099	147	169,422	292,530	305,402
4503 County Court at Law #3	479,569	1,086	177,957	300,526	266,456
4504 County Court at Law #4	557,315	1,111	211,355	344,849	338,016
4505 County Court at Law #5	528,358	7,769	183,832	336,757	338,951
4601 County Criminal Court #1	614,782	3,465	210,109	401,208	416,386
4602 County Criminal Court #2	806,467	6,044	216,744	583,679	615,108
4603 County Criminal Court #3	727,009	3,675	156,946	566,387	556,111
4604 County Criminal Court #4	692,004	5,621	243,124	443,259	438,778
4605 County Criminal Court #5	811,149	9,058	201,390	600,701	679,612

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2022 AND 2021

Exhibit B

DEPARTMENT	BUDGET	ENCUMBRANCES	ACTUAL YTD	FUNDS	FUNDS
	FY 2022	AS OF	February 2022	AVAILABLE	AVAILABLE
	(a)	February 2022	February 2022	February 2022	February 2021
4606 County Criminal Court #6	705,919	14,534	265,191	426,194	429,886
4607 County Criminal Court #7	636,525	11,965	214,202	410,357	448,203
4608 County Criminal Court #8	649,664	9,174	319,011	321,479	324,227
4609 County Criminal Court #9	835,026	8,404	203,633	622,988	567,038
4610 County Criminal Court #10	760,608	5,191	205,407	550,011	463,747
4611 County Criminal Court #11	671,938	18,056	238,973	414,909	441,268
4615 County Criminal Court of Appeals	642,673	1,635	133,149	507,889	486,874
4616 County Criminal Court of Appeals #2	648,598	16,553	219,788	412,257	372,186
4617 County Criminal Court - Magistrate	439	39	226	174	131
4620 County Criminal Court Manager	456,226	1,367	151,278	303,580	252,837
4701 Probate Court #1	879,183	7,326	302,762	569,094	604,089
4702 Probate Court #2	1,057,006	7,088	364,828	685,091	616,333
4703 Probate Court #3	1,340,434	18,791	444,151	877,492	885,564
4704 Investigators/Court Visitor Program	1,212,388	12,703	433,622	766,063	752,245
4705 Probate Associates	748,259	434	285,863	461,962	437,641
4811 J.P. 1-1	1,102,130	11,921	416,696	673,513	692,224
4812 J.P. 1-2	787,681	6,104	275,845	505,732	496,923
4821 J.P. 2-1	767,792	26,211	253,605	487,976	482,295
4822 J.P. 2-2	761,008	(2,985)	285,792	478,201	468,667
4831 J.P. 3-1	967,451	7,065	344,782	615,605	578,328
4832 J.P. 3-2	866,684	2,602	283,213	580,870	519,732
4841 J.P. 4-1	770,578	14,564	268,455	487,559	437,959
4842 J.P. 4-2	675,514	12,317	249,136	414,061	400,530
4851 J.P. 5-1	775,112	60	282,731	492,320	464,583
4852 J.P. 5-2	776,023	8,940	220,179	546,904	551,121
Subtotal Justice Administration	202,073,187	5,221,298	66,815,957	130,035,932	124,024,720
Health and Social Services					
1110 Employee Health Clinic	693,853	17,510	215,176	461,167	355,909
2070 Welfare Assistance	3,142,259	89,900	1,081,512	1,970,848	1,970,913
5110 Juvenile Administration	27,626,885	2,704,713	7,822,174	17,099,998	16,716,949
5114 Juvenile-Detention Center	19,337,641	48,901	6,117,126	13,171,615	12,405,107
5115 Juvenile-Emergency Shelter	2,955,556	5,431	1,072,147	1,877,978	1,831,898
5116 Juvenile-Letot Center	3,842,291	22,513	1,445,119	2,374,658	2,254,964
5117 Juvenile-Youth Village	4,883,198	16,391	1,664,341	3,202,466	3,041,533
5118 Juvenile-Medlock Center	5,470,506	9,682	1,844,374	3,616,450	3,507,188
5119 Juvenile-Letot Residential Treatment Center	2,667,317	26,200	771,277	1,869,840	1,689,735
5210 Health Administration	1,651,078	148,478	548,395	954,205	839,761
5211 Environmental Health	2,001,232	431,529	467,681	1,102,022	1,046,962
5212 Public Health Lab	3,874,039	512,380	1,132,795	2,228,864	1,987,128
5213 Preventive Health	4,251,950	416,447	832,531	3,002,973	2,783,472
5214 Communicable Disease Control	955,595	86,857	315,501	553,236	522,180
5215 STD Clinic	2,905,933	142,769	527,400	2,235,763	1,820,959
5216 TB Clinic	2,916,533	135,905	901,567	1,879,061	1,720,551
5218 HHS - Finance Admin	1,346,917	62,470	508,347	776,100	810,136
5310 Budget Office Community Contracts	13,471,237	2,146,367	3,495,007	7,829,863	7,238,550
5330 CPS Program	4,423,197	3,445,121	869,418	108,658	983,601
Subtotal Health and Social Services	108,417,216	10,469,564	31,631,888	66,315,764	63,527,497
Other Operating					
5340 Wilmer Substance Abuse Facility	330,472	17,843	119,417	193,212	177,914
9910 Countywide Appropriations	18,562,098	1,644,670	4,196,154	12,721,273	7,084,140
9930 Cash Match for Grants	6,957,907	-	-	6,957,907	6,330,385
9940 Reserves and Contingency	9,376,088	-	-	9,376,088	8,103,409
Subtotal Other Operating	35,226,566	1,662,514	4,315,572	29,248,480	21,695,849
9950 Emergency Reserves (a)	70,672,461	10,494	-	70,661,967	64,218,217
Grand Total	\$ 745,344,109	\$ 35,890,701	\$ 231,046,259	\$ 478,407,149	\$ 445,350,728
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	(401,962)
	<u>\$ 70,661,967</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 FIVE MONTHS ENDED FEBRUARY 28, 2022 AND 2021

Exhibit C

FUND	FY 2022 BUDGET (a)	ENCUMBRANCES February 2022	ACTUAL MONTH OF February 2022	YTD ACTUAL + ENCUMBRANCES February 2022	BALANCE OF BUDGET February 2022	YTD ACTUAL + ENCUMBRANCES February 2021
105 Road & Bridge	\$ 55,525,918	\$ 1,421,170	\$ 5,431,235	\$ 9,845,702	\$ 45,680,216	\$ 14,429,588
120 General Fund	745,344,109	35,890,701	48,269,958	266,936,960	478,407,149	246,430,297
126 Permanent Improvement Fund	13,384,545	1,916,823	365,978	2,668,000	10,716,546	1,966,428
162 Alternate Dispute Resolution	6,077,383	74,427	19,623	157,628	5,919,755	231,891
168 Dallas County Historical Commission	3,500	-	-	100	3,400	-
195 Major Technology Fund	99,068,879	30,526,594	6,226,107	55,887,860	43,181,019	28,072,027
196 Major Projects	425,598,098	130,653,611	8,549,662	175,757,171	249,840,927	49,717,767
205 Interest & Debt Retirement Fund	27,362,746	-	-	2,748,700	24,614,046	3,085,175
466 Grants	247,076,531	29,509,743	13,758,726	81,058,215	166,018,317	135,351,553
467 HUD Section 8	60,565,157	769,247	3,981,655	21,247,137	39,318,020	19,328,197
468 Charter School Grants	9,665,073	67,957	610,265	3,078,044	6,587,029	3,218,888
470 Law Library Fund	1,689,789	29,794	67,176	484,052	1,205,737	532,257
471 Appellate Judicial System	1,067,100	-	-	13,999	1,053,101	59,529
Total	<u>\$ 1,692,428,827</u>	<u>\$ 230,860,066</u>	<u>\$ 87,280,385</u>	<u>\$ 619,883,566</u>	<u>\$ 1,072,545,261</u>	<u>\$ 502,423,616</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 FIVE MONTHS ENDED FEBRUARY 28, 2022 AND 2021

Exhibit D

FUND	FY 2022 BUDGET	ACTUAL MONTH OF February 2022	TOTAL YTD REVENUE February 2022	BALANCE OF BUDGET February 2022	TOTAL YTD REVENUE February 2021
105 Road and Bridge	\$ 29,417,800	\$ 5,224,447	\$ 13,718,888	\$ (15,698,912)	\$ 18,368,974
120 General Fund	664,796,602	109,838,141	507,635,651	(157,160,951)	506,857,249
126 Permanent Improvement	5,055,000	1,058,314	4,991,783	(63,217)	4,709,016
162 Alternate Dispute	859,400	92,220	316,459	(542,941)	305,593
168 Historical Commission	-	-	1	1	1,269
195 Major Technology	51,100,000	10,563,776	49,824,519	(1,275,481)	50,684,874
196 Major Projects	105,485,926	19,627,367	98,183,352	(7,302,574)	111,426,402
205 Debt Service	18,456,584	1,680	378,287	(18,078,297)	18,689,596
464 American Rescue Plan	256,084,044	251,689,204	251,709,559	(4,374,485)	-
466 Projected Federal Grants	167,745,666	15,891,819	52,305,775 (a)	(115,439,891)	71,814,670
467 HUD Section 8	57,473,145	4,220,952	20,996,546	(36,476,599)	18,569,144
468 Charter School Grants	9,835,334	(2,045,376)	2,355,385	(7,479,949)	2,761,632
470 Law Library	1,211,100	144,213	402,798	(808,302)	353,067
471 Appellate Judicial	301,600	46,537	100,925	(200,675)	188,511
TOTAL	\$ 1,367,822,201	\$ 416,353,292	\$ 1,002,919,928	\$ (364,902,274)	\$ 804,729,998

(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 February 28, 2022, including accrued interest, \$10,333,987 of the CARES Act Coronavirus Relief Funds remain.

DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-GENERAL FUND
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2022 AND 2021

Exhibit E

DESCRIPTION	FY 2022 BUDGET	ACTUAL MONTH OF February 2022	TOTAL YTD REVENUE February 2022	BALANCE OF BUDGET February 2022	TOTAL YTD REVENUE February 2021
Ad Valorem and Occupation Tax	\$ 476,437,078	98,587,025	\$ 465,056,191	\$ (11,380,887)	\$ 442,489,800
Licenses, Permits and Registrations	26,000,000	37,511	289,290	(25,710,711)	163,618
Fines and Forfeitures	186,000	240,243	439,108	253,108	457,718
Use of Money and Property	4,053,000	382,234	1,873,033	(2,179,967)	1,396,221
Charges for Current Services - General Government	43,591,000	2,384,100	14,328,027	(29,262,973)	19,489,727
Charges for Current Services - Public Safety	7,650,000	843,335	3,614,717	(4,035,283)	2,241,371
Charges for Current Services - Judiciary	21,032,665	1,760,703	8,302,919	(12,729,746)	7,836,985
Reimbursements for Current Services - General Government	784,000	41,074	12,234	(771,766)	312,811
Reimbursements for Current Services - Public Safety	20,421,500	1,123,183	4,377,380	(16,044,120)	8,074,505
Reimbursements for Current Services - Judicial	5,459,005	333,898	1,120,930	(4,338,075)	1,007,415
Reimbursements for Current Services - Health	10,720,500	782,262	3,253,844	(7,466,656)	1,543,007
Intergovernmental - General Government	1,175,000	173,022	416,340	(758,660)	396,385
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	600,000	659,000	-	659,000
Intergovernmental - Judiciary	1,642,500	-	301,911	(1,340,589)	335,932
Intergovernmental - Health and Welfare	220,000	13,000	50,512	(169,488)	88,657
Miscellaneous	720,900	2,327,432	2,910,283	2,189,383	424,283
Interfund Transfers	43,444,454	209,120	629,932	(42,814,522)	19,939,816
TOTAL	\$ 664,796,602	\$ 109,838,141	\$ 507,635,651	\$ (157,160,951)	\$ 506,857,249

(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 FEBRUARY 28, 2022 AND 2021
(Prior to Fiscal Year End Adjustments)

ASSETS	February 28, 2022	February 28, 2021
Cash and Investments	\$ 333,342,000 (c)	\$ 97,330,305
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	\$ 335,302,058	\$ 99,394,446
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	14,557,210 (b)	3,571,010 (b)
Due to Other Governmental Units	209,824,680 (c)	212,728
TOTAL LIABILITIES	224,381,890	3,783,738
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	434,295	485,117
Projects	16,330,940	16,605,037
Projects - Encumbrances	484,267	15,461,250
Other - Encumbrances	42,510,445	7,441,036
UNRESERVED		
General Fund	-	-
Other Funds	51,160,220	55,618,268
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 335,302,058	\$ 99,394,446

(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 February 28, 2022 including accrued interest, \$209,716,801 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 FEBRUARY 28, 2022 AND 2021

Exhibit F

FUND	BEGINNING BALANCE February 2022	ACTUAL MONTH OF February 2022	ENDING BALANCE February 2022	ENDING BALANCE February 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ 4,846	\$ 10,875	\$ 15,721	\$ 141,816
00170 Return Check Collection	(376,483)	312,585	(63,898)	(51,727)
00190 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	73,255
00210 DS Arbitrage Rebate	168	-	168	168
00464 American Rescue Plan	249,420,191	(2,272,350)	247,147,841	-
	<u>249,121,977</u>	<u>(1,948,890)</u>	<u>247,173,088</u>	<u>163,512</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	2,273,354	(15,026)	2,258,327	2,181,791
00201 Technology Fund	313,503	8,993	322,496	1,486,638
00202 Local Government Fund	19,714,714	(48,132)	19,666,582	16,636,849
00203 Local Official Fund	9,925,379	197,299	10,122,677	8,881,108
00204 Record Management Fund	26,644,300	338,446	26,982,747	34,435,035
00500 Payroll	(627,761)	835,669	207,908	3,779
00538 DA - Check Processing	230,564	150	230,714	228,944
00547 DA - State Forfeitures/Other	181,579	6	181,585	181,538
00704 Unallocated Tax	(61,489,188)	70,797,994	9,308,806	795,752
	<u>(2,833,555)</u>	<u>72,115,398</u>	<u>69,281,843</u>	<u>64,831,435</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	12,839,099	-	12,839,099	28,172,130
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>13,722,383</u>	<u>-</u>	<u>13,722,383</u>	<u>29,055,414</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>\$ 263,175,492</u>	<u>\$ 70,166,508</u>	<u>\$ 333,342,000</u>	<u>\$ 97,330,305</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 FIVE MONTHS ENDED FEBRUARY 28, 2022 AND 2021

Exhibit G

FUND	ENCUMBRANCES February 2022	ACTUAL MONTH OF February 2022	YTD ACTUAL + ENCUMBRANCES February 2022	YTD ACTUAL + ENCUMBRANCES February 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ (10,875)	\$ 884	\$ (125,008)
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
00464 American Rescue Plan	36,368,431	2,917,674	41,966,350	-
	<u>36,368,431</u>	<u>2,906,799</u>	<u>41,967,234</u>	<u>(125,008)</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	165,014	33,436	219,140	240,023
00201 Technology Fund	-	56	1,120	471
00202 Local Government Fund	2,317,124	667,713	4,331,465	4,644,791
00203 Local Official Fund	1,497,361	439,006	3,220,070	3,259,819
00204 Record Management Fund	2,162,515	4,060,120	12,029,071	7,382,112
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	500	5,389	4,885
00547 DA - State Forfeitures/Other	-	-	-	-
	<u>6,142,014</u>	<u>5,200,831</u>	<u>19,806,256</u>	<u>15,532,101</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00441 Combination Tax and Parking Series 2016	409,197	-	562,627	35,278,319
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
Subtotal permanent improvement funds	<u>477,884</u>	<u>-</u>	<u>631,315</u>	<u>35,347,007</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>484,267</u>	<u>-</u>	<u>637,698</u>	<u>35,583,905</u>
Total	<u>\$ 42,994,712</u>	<u>\$ 8,107,630</u>	<u>\$ 62,411,188</u>	<u>\$ 50,990,998</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 FIVE MONTHS ENDED FEBRUARY 28, 2022 AND 2021

Exhibit H

FUND	ACTUAL MONTH OF February 2022	TOTAL YTD REVENUE February 2022	TOTAL YTD REVENUE February 2021
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	312,585	(4,982)	4,520
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
00464 American Rescue Plan (b)	251,689,204	251,709,559	-
	<u>252,001,789</u>	<u>251,704,577</u>	<u>4,520</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	13,686	266,977	280,128
00201 Technology Fund	8,988	49,759	47,186
00202 Local Government Fund	106,200	1,377,500	1,187,053
00203 Local Official Fund	530,460	2,070,278	1,971,629
00204 Record Management Fund	638,368	3,746,621	3,841,358
00500 Payroll	-	-	-
00538 DA - Check Processing	650	6,098	13,030
00547 DA - State Forfeitures/Other	6	26	65
	<u>1,298,358</u>	<u>7,517,260</u>	<u>7,340,450</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>\$ 253,300,146</u>	<u>\$ 259,221,837</u>	<u>\$ 7,344,970</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 February 28, 2022, including accrued interest, \$209,716,801 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.

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

**DALLAS COUNTY
SUMMARY OF COUNTY BONDED INDEBTEDNESS
AS OF FEBRUARY 28, 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 FEBRUARY 28, 2022 AND 2021

Exhibit J

FUND	BEGINNING BALANCE February 2022	ACTUAL MONTH OF February 2022	ENDING BALANCE February 2022	ENDING BALANCE February 2021
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 10,631,397	\$ (1,370,267)	\$ 9,261,130	\$ 8,250,301
00130 Election Fund-Special	46,221	(3,841)	42,380	43,390
00166 State Report Interest Fund	480,836	542,731	1,023,567	1,518,470
00501 County Clerk-Special	17,139,206	(510,644)	16,628,562	16,224,141
00502 County Clerk-Trust	26,538,173	295,936	26,834,109	23,466,012
00503 District Clerk-Special	7,860,838	1,095,997	8,956,834	5,139,885
00504 District Clerk-Trust	42,587,365	(1,402,600)	41,184,765	35,662,360
00505 Sheriff-Special	213,590	177,918	391,509	422,625
00506 County Clerk Special Trust Fund	43,726,479	(7,975,947)	35,750,532	31,791,708
00532 Escrow Fund	15,629,233	1,407,356	17,036,589	10,551,861
00537 Youth Village Special Fund	525	0	525	524
00542 DA - Police Agencies	38,944	1	38,945	38,935
00543 Adult Probation-Restitution	3,942,748	(31,479)	3,911,270	3,560,295
00544 DA - Attorney General	28,233	1	28,233	28,226
00545 DA - Unadjudicated-Gambling	61,585	2	61,587	61,571
00546 DA - Forfeitures-Narcotics	100,771	3,213	103,984	87,763
00550 Justice of the Peace 1-1 Special	498,750	2,525	501,275	517,138
00551 Justice of the Peace 1-2 Special	113,915	150	114,065	108,478
00553 Justice of the Peace 3-3 Special	71,075	2,539	73,614	74,960
00554 Justice of the Peace 2-1 Special	399,350	571	399,921	397,212
00555 Justice of the Peace 2-2 Special	26,439	315	26,754	59,876
00556 Justice of the Peace 3-1 Special	46,933	(24,593)	22,340	18,387
00557 Justice of the Peace 3-2 Special	158,144	-	158,144	158,554
00559 Justice of the Peace 4-1 Special	42,492	1,408	43,900	43,522
00560 Justice of the Peace 4-2 Special	12,569	(3,264)	9,305	11,207
00561 Justice of the Peace 5-1 Special	17,980	795	18,775	18,294
00562 Justice of the Peace 5-2 Special	288,350	917	289,267	289,340
00570 Dallas County Housing Fin.	73,426	2	73,428	73,409
00571 Dallas County Housing Fin.	1,025,879	31	1,025,911	1,025,340
00580 Constable 1 Special Fund No. 580	74,801	2,980	77,781	44,831
00581 Constable 2 Special Fund No. 581	1,880	(380)	1,500	1,095
00582 Constable 3 Special Fund No. 582	43,929	-	43,929	6,741
00584 Constable 4 Special Fund No. 584	4,575	-	4,575	4,346
00586 Constable 5 Special Fund No. 586	11,911	(950)	10,961	18,423
00600 DCS - Administration	25,265,411	8,494,350	33,759,761	35,010,734
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	15,331	(2,130)	13,201	12,524
Total Fiduciary and Agency Cash and Investments	\$ 197,808,161	\$ 703,642	\$ 198,511,804	\$ 175,439,357

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