



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

April 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 March 31, 2022

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

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

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

Summary of County Bonded Indebtedness as of March 31, 2022

I

Summary of Cash and Investments: Fiduciary and Agency Funds as of March 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 *Wessen Stefanos*
cc: County Treasurer

**DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF MARCH 31, 2022 AND 2021**

ASSETS	March 31, 2022	March 31, 2021
Cash and Investments	\$ 871,894,682 (d)	\$ 957,406,606
Inventories, Stock Room	3,736,506	3,036,803
Net Receivables - County Taxes	15,055,607	27,579,106
Net Receivables - Other	9,883,000 (a)	12,286,000 (a)
Subtotal Net Receivables	24,938,607	39,865,106
Due from Other Governmental Units	1,957,158	24,841,473
Total Receivables	26,895,766	64,706,579
Prepayments and other assets	18,544,526	17,605,327
TOTAL ASSETS	\$ 921,071,480	\$ 1,042,755,315
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	60,334,795 (b)	47,190,609 (b)
Due to Other Governmental Units	61,063,404 (d)	110,370,291
TOTAL LIABILITIES	121,398,199	157,560,900
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	22,281,032	20,642,130
Projects	195,042,220	388,579,340
General Fund - Encumbrances	33,394,194	30,059,353
Projects - Encumbrances	161,243,362	11,815,288
Other - Encumbrances	31,435,276	33,499,633
UNRESERVED		
General Fund	301,768,679	331,739,575
Other Funds	54,508,518	68,859,096
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 921,071,480	\$ 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, 2021 or September 30, 2020.

(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 six months ended March 31, 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 six months ended March 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 March 31, 2022, including accrued interest, \$ 10,345,824 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 MARCH 31, 2022 AND 2021

Exhibit A

FUND	BEGINNING BALANCE March 2022	ACTUAL MONTH OF March 2022	ENDING BALANCE March 2022	ENDING BALANCE March 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 391,385,922	\$ (37,519,470)	\$ 353,866,452	\$ 354,551,675
00196 Major Projects	375,954,778	(3,688,231)	372,266,546	382,477,446
00205 Interest & Debt Retirement Fund	5,197,226	12,920,053	18,117,280	20,879,341
00466 Projected Federal Grants	8,101,643	5,065,186	13,166,830 (a)	82,330,044
	<u>780,639,569</u>	<u>(23,222,461)</u>	<u>757,417,108</u>	<u>840,238,506</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	41,338,460	1,737,322	43,075,783	38,177,669
00126 Permanent Improvement Fund	13,396,079	(311,663)	13,084,416	10,419,961
00162 Alternate Dispute Resolution	5,480,566	71,795	5,552,360	5,204,113
00168 Dallas County Historical Commission	12,567	5,012	17,579	1,676
00195 Major Technology Fund	51,019,131	(7,606,583)	43,412,548	55,422,041
00467 HUD Section 8	5,889,377	309,554	6,198,932	5,150,780
00468 Charter School Grants	1,356,663	11,865	1,368,528	1,321,680
00470 Law Library Fund	577,917	87,078	664,995	554,030
00471 Appellate Judicial System	1,019,546	82,888	1,102,433	916,150
	<u>120,090,307</u>	<u>(5,612,733)</u>	<u>114,477,574</u>	<u>117,168,100</u>
Total Governmental Funds Cash and Investments	<u>\$ 900,729,876</u>	<u>\$ (28,835,194)</u>	<u>\$ 871,894,682</u>	<u>\$ 957,406,606</u>

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(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 SIX MONTHS ENDED MARCH 31, 2022 AND 2021

Exhibit B

DEPARTMENT	BUDGET FY 2022 (a)	ENCUMBRANCES AS OF March 2022	ACTUAL YTD March 2022	FUNDS AVAILABLE March 2022	FUNDS AVAILABLE March 2021
General Government					
1010 GG-County Judge	\$ 660,004	\$ 1,353	\$ 297,065	\$ 361,586	\$ 404,486
1011 Truancy Courts	725,468	20,794	348,931	355,743	398,983
1016 Planning and Development	523,341	-	212,430	310,911	217,447
1020 GG-Commissioners Court Administrator	1,963,302	67,384	673,658	1,222,260	983,278
1021 GG-Operation Services-Engineering	1,488,692	927,123	303,599	257,970	361,058
1022 GG-Operation Services- Facilities	26,231,133	6,286,248	9,081,471	10,863,414	11,864,580
1023 GG-Operation Services- Comm/Central Svcs	2,781,767	227,764	1,874,187	679,816	1,866,289
1024 GG-Operations Services-Records Mgt	960,112	31,402	378,262	550,448	633,978
1027 GG-Operations-Auto Service Center	6,978,422	3,327,436	1,895,622	1,755,364	1,490,820
1035 GG- Tax Assessor/Collector	17,330,391	119,666	7,727,269	9,483,456	10,084,495
1040 Human Resource/Civil Service	8,068,942	602,123	2,098,828	5,367,991	4,970,369
1050 GG-County Treasurer	1,662,378	12,639	749,686	900,052	905,184
1060 Office of Budget and Evaluation	1,059,167	1,199	407,519	650,449	676,854
1070 GG-County Auditor	10,363,364	61,761	4,675,101	5,626,502	5,791,013
1080 GG-Purchasing	1,865,260	14,077	724,190	1,126,993	1,230,223
1082 Small Business Enterprise SBE	784,261	11,841	232,330	540,090	609,104
1210 Elections	9,616,521	1,675,622	5,831,303	2,109,596	5,887,836
Subtotal General Government	93,210,463	13,388,431	37,511,451	42,310,580	48,375,997
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	553,625	4,826	146,999	401,801	415,631
2060 Veterans Service	579,437	948	148,097	430,391	240,139
Subtotal Community Services	1,133,062	5,774	295,095	832,192	655,770
Law Enforcement					
3110 Executive	1,814,432	14,862	762,468	1,037,102	1,157,263
3113 Internal Affairs	1,185,053	3,042	553,973	628,038	679,868
3121 General Services	1,269,430	931	639,446	629,052	648,975
3122 Personnel	1,280,054	63,555	635,327	581,172	635,948
3123 Training	1,209,564	97,690	531,533	580,340	672,494
3124 Communications	2,479,663	39,212	1,128,944	1,311,507	1,572,656
3125 Fiscal	3,701,856	192,725	1,353,542	2,155,589	1,711,613
3126 Photo Lab	269,369	1,832	124,022	143,515	155,097
3128 Bonds	2,799,589	10,368	1,349,780	1,439,441	1,696,372
3129 Bailiff	11,451,228	1,892	6,105,649	5,343,687	6,333,815
3130 Warrants	5,460,458	25,005	2,475,665	2,959,788	3,261,112
3131 Fugitive Transportation	2,100,342	3,056	942,617	1,154,670	1,341,769
3132 Civil	513,532	8,973	254,982	249,576	293,883
3134 Criminal Investigation	3,262,970	28,136	1,739,378	1,495,455	1,977,698
3136 FLEET	289,664	23,018	129,614	137,033	152,519
3137 Freeway Management Program	13,153,009	235,077	5,908,362	7,009,570	8,568,410
3140 Detention Services	1,221,556	3,995	608,390	609,171	680,356
3141 North Tower	31,557,428	32,527	18,201,780	13,323,121	15,559,654
3142 West Tower	20,357,122	47,815	10,762,803	9,546,504	8,438,256
3147 Central Intake	15,277,600	81,743	7,718,802	7,477,056	8,593,229
3148 South Tower	25,053,520	35,910	13,131,892	11,885,719	13,147,308
3150 Classification and Release	26,023,563	55,625	13,306,348	12,661,590	13,904,604
3151 Inmate Program	-	-	850	(850)	-
3152 Central Kitchen	9,394,599	321,963	6,136,624	2,936,012	4,607,369
3153 Central Laundry	1,978,290	-	999,904	978,386	1,109,071
3155 Jail Medical	12,561,285	8,858	7,315,917	5,236,510	5,986,484
Subtotal Sheriff	195,665,174	1,337,809	102,818,612	91,508,753	102,885,825
3210 Constable Precinct #1	3,132,713	30,581	1,499,540	1,602,592	1,521,167
3220 Constable Precinct #2	2,028,917	(5,894)	853,104	1,181,707	1,136,702
3230 Constable Precinct #3	2,821,192	17,821	938,700	1,864,671	1,285,940
3240 Constable Precinct #4	2,790,887	11,974	1,212,590	1,566,322	1,525,551
3250 Constable Precinct #5	1,858,393	15,008	875,301	968,084	1,254,713
Subtotal Constable	12,632,102	69,491	5,379,236	7,183,375	6,724,073
3311 Crime Lab	11,843,721	1,091,822	4,464,769	6,287,131	6,131,511
3312 Medical Examiner	9,726,972	623,352	4,205,510	4,898,111	4,802,891
3313 Breath Alcohol Program	343,064	475	155,105	187,484	218,521
Subtotal Institute of Forensic Sciences	21,913,758	1,715,648	8,825,384	11,372,726	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 SIX MONTHS ENDED MARCH 31, 2022 AND 2021

Exhibit B

DEPARTMENT	BUDGET FY 2022 (a)	ENCUMBRANCES AS OF March 2022	ACTUAL YTD March 2022	FUNDS AVAILABLE March 2022	FUNDS AVAILABLE March 2021
3320 Community Supervision	2,263,653	885,900	529,308	848,446	832,113
3330 Public Service Program	1,647,857	60,037	625,519	962,300	888,028
3343 Unincorporated Area Services	499,694	15,541	135,708	348,445	369,715
Subtotal Law Enforcement	234,622,237	4,084,427	118,313,766	112,224,044	122,852,678
Justice Administration					
3340 Building Security	5,216,442	753,433	2,185,040	2,277,970	3,171,645
3341 Emergency Management	615,003	6,445	297,769	310,790	361,883
3342 Fire Marshal	1,582,326	585,386	536,035	460,905	520,089
4011 District Attorney	61,359,726	271,888	27,634,119	33,453,718	35,625,466
4012 DA-Special Allocation	-	-	-	-	-
4013 Drug Court Program	382,344	628	179,551	202,166	139,009
4014 Jail Diversion	965,705	2,779	468,094	494,832	548,321
4015 Divert Court Department	468,599	166,048	98,239	204,311	333,971
4016 S.T.A.C. Court	115,538	2,586	33,477	79,475	71,029
4020 District Clerk	15,644,360	79,850	6,165,760	9,398,750	11,397,863
4031 County Clerk	12,946,078	40,899	5,267,535	7,637,644	7,651,208
4032 County Clerk-Collections	1,307,754	19,408	535,218	753,129	789,683
4033 Truancy Courts Clerks	1,225,464	-	316,612	908,852	330,393
4040 Public Defender	19,729,317	131,049	8,076,159	11,522,109	11,316,416
4051 District Court Administration	248,611	2,336	123,395	122,880	143,165
4056 Domestic Relations Office Administration	3,435,643	18,944	1,496,272	1,920,428	2,070,548
4060 Jury Service	2,347,873	172,575	759,723	1,415,575	1,917,895
4065 Grand Jury Service	226,000	-	91,060	134,940	166,820
4071 5th Court of Appeals	268,102	-	67,246	200,856	94,737
4072 First Admin. Judicial Region	156,451	-	143,986	12,465	9,532
4080 Court Cost Miscellaneous	8,102,027	78,764	150,202	7,873,061	7,934,143
4110 14th Civil District Court	337,059	1,546	144,168	191,345	202,596
4115 44th Civil District Court	330,556	1,161	213,888	115,507	202,597
4120 68th Civil District Court	296,462	2,094	128,970	165,398	175,440
4125 95th Civil District Court	331,552	2,142	141,548	187,862	198,190
4130 101st Civil District Court	306,197	13,362	118,295	174,540	177,728
4135 116th Civil District Court	329,179	1,354	142,909	184,916	196,427
4140 134th Civil District Court	393,684	1,438	162,019	230,228	244,459
4145 160th Civil District Court	303,631	1,983	137,868	163,780	182,486
4150 162nd Civil District Court	329,833	658	139,852	189,323	195,572
4155 191st Civil District Court	342,030	1,370	138,047	202,613	215,101
4160 192nd Civil District Court	293,545	1,454	129,927	162,165	163,888
4165 193rd Civil District Court	304,400	3,645	130,299	170,456	180,388
4170 298th Civil District Court	333,444	513	142,939	189,991	200,400
4175 Civil District Masters	419,454	2,367	84,976	332,110	229,842
4180 Civil Tax Court	394,064	18,458	159,214	216,391	243,198
4210 254th Family Court	701,254	35,890	233,686	431,679	477,869
4215 255th Family Court	694,099	30,702	211,676	451,721	468,912
4220 256th Family Court	662,534	324	261,761	400,449	441,524
4225 301st Family Court	697,214	4,714	321,105	371,394	467,365
4230 302nd Family Court	665,660	6,042	263,130	396,488	441,148
4235 303rd Family Court	694,809	8,157	290,192	396,459	453,011
4240 330th Family Court	758,149	60,386	253,728	444,035	462,957
4250 IV-D Court	394,750	89,079	159,637	146,035	215,232
4310 304th Juvenile Court	2,437,621	84,725	842,253	1,550,643	1,670,476
4320 305th Juvenile Court	2,455,066	58,519	898,680	1,497,867	1,651,946
4401 Criminal District Court #1	857,615	23,591	350,724	483,299	500,554
4402 Criminal District Court #2	854,037	142,982	291,816	419,239	541,801
4403 Criminal District Court #3	806,615	102,767	293,317	410,532	484,721
4404 Criminal District Court #4	552,064	17,590	337,362	197,111	198,812
4405 Criminal District Court #5	787,087	80,155	415,199	291,733	417,646
4406 Criminal District Court #6	825,932	238,409	345,147	242,377	514,907
4407 Criminal District Court #7	762,467	78,797	351,777	331,892	472,751
4410 194th Criminal District Court	813,062	24,741	371,137	417,184	475,339
4415 195th Criminal District Court	793,901	101,432	335,817	356,652	518,119
4420 203rd Criminal District Court	848,736	76,725	417,243	354,769	527,407
4425 204th Criminal District Court	807,073	34,961	394,381	377,731	508,622
4430 265th Criminal District Court	794,893	204,161	323,960	266,772	442,882
4435 282nd Criminal District Court	752,545	32,226	327,951	392,368	415,268
4440 283rd Criminal District Court	844,608	116,893	298,502	429,213	471,362
4445 291st Criminal District Court	801,214	99,226	377,479	324,509	491,811
4450 292nd Criminal District Court	860,605	29,425	449,977	381,203	400,361
4455 363rd Criminal District Court	718,154	74,170	311,411	332,573	406,062
4460 Criminal District Magistrates	2,781,245	3,417	1,362,405	1,415,424	1,668,331
4461 Pretrial Release	7,436,674	943,975	3,113,437	3,379,262	3,148,448
4465 Staff Attorneys	606,477	3,925	311,552	291,000	426,955
4470 Criminal District Court Manager	509,090	101,519	277,071	130,500	194,661
4501 County Court at Law #1	510,156	1,415	232,680	276,061	315,881
4502 County Court at Law #2	462,099	441	205,136	256,522	305,402
4503 County Court at Law #3	479,569	1,090	215,520	262,958	266,456
4504 County Court at Law #4	557,315	1,116	255,198	301,002	338,016
4505 County Court at Law #5	536,358	4,394	223,028	308,936	338,951
4601 County Criminal Court #1	614,782	2,281	257,173	355,328	416,386
4602 County Criminal Court #2	806,467	5,961	270,787	529,719	615,108
4603 County Criminal Court #3	727,009	5,036	197,744	524,230	556,111
4604 County Criminal Court #4	692,004	4,909	321,110	365,985	438,778
4605 County Criminal Court #5	811,149	8,513	259,440	543,496	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 SIX MONTHS ENDED MARCH 31, 2022 AND 2021

Exhibit B

DEPARTMENT	BUDGET FY 2022	ENCUMBRANCES		FUND AVAILABLE March 2022	FUND AVAILABLE March 2021
		AS OF March 2022	ACTUAL YTD March 2022		
(a)					
4606 County Criminal Court #6	705,919	14,387	323,377	368,156	429,886
4607 County Criminal Court #7	636,525	11,167	262,128	363,230	448,203
4608 County Criminal Court #8	649,664	8,815	389,620	251,229	324,227
4609 County Criminal Court #9	835,026	7,383	259,097	568,546	567,038
4610 County Criminal Court #10	760,608	6,655	280,560	473,394	463,747
4611 County Criminal Court #11	671,938	18,149	308,482	345,307	441,268
4615 County Criminal Court of Appeals	642,673	1,436	164,315	476,922	486,874
4616 County Criminal Court of Appeals #2	648,598	15,818	275,776	357,004	372,186
4617 County Criminal Court - Magistrate	439	39	226	174	131
4620 County Criminal Court Manager	456,226	4,753	178,093	273,381	252,837
4701 Probate Court #1	879,183	7,154	374,884	497,145	604,089
4702 Probate Court #2	1,057,006	6,781	448,443	601,781	616,333
4703 Probate Court #3	1,340,434	17,844	531,890	790,700	885,564
4704 Investigators/Court Visitor Program	1,212,388	12,429	531,480	668,479	752,245
4705 Probate Associates	755,977	534	353,926	401,517	437,641
4811 J.P. 1-1	1,102,130	(4,248)	513,077	593,301	692,224
4812 J.P. 1-2	787,681	10,170	335,830	441,681	496,923
4821 J.P. 2-1	767,792	24,271	306,436	437,084	482,295
4822 J.P. 2-2	761,008	(3,739)	347,109	417,639	468,667
4831 J.P. 3-1	967,451	6,094	417,498	543,859	578,328
4832 J.P. 3-2	866,684	2,501	343,625	520,558	519,732
4841 J.P. 4-1	770,578	13,445	326,807	430,326	437,959
4842 J.P. 4-2	675,514	10,025	294,054	371,435	400,530
4851 J.P. 5-1	775,112	774	342,014	432,323	464,583
4852 J.P. 5-2	776,023	8,576	272,507	494,940	551,121
Subtotal Justice Administration	202,063,187	5,492,556	82,152,990	114,417,641	124,024,720
Health and Social Services					
1110 Employee Health Clinic	693,853	14,589	252,809	426,455	355,909
2070 Welfare Assistance	3,142,259	75,637	1,507,981	1,558,641	1,970,913
5110 Juvenile Administration	27,626,885	2,538,770	9,524,073	15,564,041	16,716,949
5114 Juvenile-Detention Center	19,337,641	72,227	7,341,230	11,924,184	12,405,107
5115 Juvenile-Emergency Shelter	2,955,556	10,736	1,294,150	1,650,669	1,831,898
5116 Juvenile-Letot Center	3,842,291	20,365	1,737,035	2,084,891	2,254,964
5117 Juvenile-Youth Village	4,883,198	12,101	2,012,596	2,858,501	3,041,533
5118 Juvenile-Medlock Center	5,470,506	14,751	2,225,099	3,230,655	3,507,188
5119 Juvenile-Letot Residential Treatment Center	2,667,317	24,361	936,256	1,706,700	1,689,735
5210 Health Administration	1,651,078	139,982	779,366	731,730	839,761
5211 Environmental Health	2,001,232	482,625	556,922	961,684	1,046,962
5212 Public Health Lab	3,874,039	452,038	1,403,021	2,018,980	1,987,128
5213 Preventive Health	4,251,950	417,518	1,094,046	2,740,386	2,783,472
5214 Communicable Disease Control	955,595	89,085	368,340	498,169	522,180
5215 STD Clinic	2,905,933	144,728	648,388	2,112,817	1,820,959
5216 TB Clinic	2,916,533	134,723	1,108,752	1,673,059	1,720,551
5218 HHS - Finance Admin	1,346,917	51,307	604,202	691,409	810,136
5310 Budget Office Community Contracts	13,471,237	1,857,743	3,783,631	7,829,863	7,238,550
5330 CPS Program	4,423,197	2,454,016	1,879,993	89,187	983,601
Subtotal Health and Social Services	108,417,216	9,007,303	39,057,891	60,352,022	63,527,497
Other Operating					
5340 Wilmer Substance Abuse Facility	330,472	16,154	140,374	173,945	177,914
9910 Countywide Appropriations	18,562,098	1,389,055	5,159,191	12,013,852	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	1,405,209	12,257,471	21,563,886	21,695,849
9950 Emergency Reserves (a)	70,671,379	10,494	-	70,660,885	64,218,217
Grand Total	\$ 745,344,109	\$ 33,394,194	\$ 289,588,665	\$ 422,361,250	\$ 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
	\$ -

(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	(403,044)
	\$ 70,660,885

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 SIX MONTHS ENDED MARCH 31, 2022 AND 2021

Exhibit C

FUND	FY 2022 BUDGET (a)	ENCUMBRANCES March 2022	ACTUAL MONTH OF March 2022	YTD ACTUAL + ENCUMBRANCES March 2022	BALANCE OF BUDGET March 2022	YTD ACTUAL + ENCUMBRANCES March 2021
105 Road & Bridge	\$ 55,525,918	\$ 1,356,644	\$ 852,901	\$ 10,634,077	\$ 44,891,841	\$ 14,429,588
120 General Fund	745,344,109	33,394,194	58,542,406	322,982,859	422,361,250	246,430,297
126 Permanent Improvement Fund	13,384,545	1,886,441	337,821	2,975,438	10,409,107	1,966,428
162 Alternate Dispute Resolution	6,077,383	74,427	19,387	177,015	5,900,368	231,891
168 Dallas County Historical Commission	3,500	-	-	100	3,400	-
195 Major Technology Fund	99,068,879	26,581,589	7,947,158	59,890,014	39,178,865	28,072,027
196 Major Projects	425,598,098	134,661,773	7,251,623	187,016,956	238,581,142	49,717,787
205 Interest & Debt Retirement Fund	27,362,746	-	-	2,748,700	24,614,046	3,085,175
466 Grants	244,843,445	27,264,574	14,518,844	93,331,889	151,511,556	135,351,553
467 HUD Section 8	60,745,508	750,509	4,138,333	25,366,732	35,378,776	19,328,197
468 Charter School Grants	9,680,358	67,906	582,968	3,660,961	6,019,397	3,218,888
470 Law Library Fund	1,689,789	34,776	64,600	553,633	1,136,156	532,257
471 Appellate Judicial System	1,067,100	-	520	14,519	1,052,581	59,529
Total	<u>\$ 1,690,391,378</u>	<u>\$ 226,072,832</u>	<u>\$ 94,256,561</u>	<u>\$ 709,352,894</u>	<u>\$ 981,038,484</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 SIX MONTHS ENDED MARCH 31, 2022 AND 2021

Exhibit D

FUND	FY 2022 BUDGET	ACTUAL MONTH OF March 2022	TOTAL YTD REVENUE March 2022	BALANCE OF BUDGET March 2022	TOTAL YTD REVENUE March 2021
105 Road and Bridge	\$ 29,417,800	\$ 3,115,492	\$ 16,830,452	\$ (12,587,348)	\$ 18,368,974
120 General Fund	664,796,602	28,490,012	536,070,940	(128,725,662)	506,857,249
126 Permanent Improvement	5,055,000	90,538	5,082,321	27,321	4,709,016
162 Alternate Dispute	859,400	91,423	406,507	(452,893)	305,593
168 Historical Commission	-	-	5,014	5,014	1,269
195 Major Technology	51,100,000	878,389	50,702,908	(397,092)	50,684,874
196 Major Projects	105,485,926	2,303,052	100,486,404	(4,999,522)	111,426,402
205 Debt Service	18,456,584	12,920,053	13,298,340	(5,158,244)	18,689,596
464 American Rescue Plan	256,084,044	8,973	251,718,532	(4,365,512)	-
466 Projected Federal Grants	167,745,666	16,370,489	68,667,219 (a)	(99,078,447)	71,814,670
467 HUD Section 8	57,473,145	4,343,986	25,340,532	(32,132,613)	18,569,144
468 Charter School Grants	9,835,334	594,004	2,949,389	(6,885,945)	2,761,632
470 Law Library	1,211,100	134,372	537,171	(673,929)	353,067
471 Appellate Judicial	301,600	82,888	183,812	(117,788)	188,511
TOTAL	\$ 1,367,822,201	\$ 69,423,672	\$ 1,072,279,540	\$ (295,542,661)	\$ 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 March 31, 2022, including accrued interest, \$10,345,824 of the CARES Act Coronavirus Relief Funds remain.

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

Exhibit E

DESCRIPTION	FY 2022 BUDGET	ACTUAL MONTH OF March 2022	TOTAL YTD REVENUE March 2022	BALANCE OF BUDGET March 2022	TOTAL YTD REVENUE March 2021
Ad Valorem and Occupation Tax	\$ 476,437,078	8,129,454	\$ 473,185,645	\$ (3,251,433)	\$ 442,489,800
Licenses, Permits and Registrations	26,000,000	121,937	411,227	(25,588,773)	163,618
Fines and Forfeitures	186,000	(420,836)	7,346	(178,654)	457,718
Use of Money and Property	4,053,000	418,563	2,291,595	(1,761,405)	1,396,221
Charges for Current Services - General Government	43,591,000	13,479,292	27,806,505	(15,784,495)	19,489,727
Charges for Current Services - Public Safety	7,650,000	1,052,735	4,637,659	(3,012,341)	2,241,371
Charges for Current Services - Judiciary	21,032,665	2,222,931	10,513,024	(10,519,641)	7,836,985
Reimbursements for Current Services - General Government	784,000	58,228	70,461	(713,539)	312,811
Reimbursements for Current Services - Public Safety	20,421,500	799,050	5,176,430	(15,245,070)	8,074,505
Reimbursements for Current Services - Judicial	5,459,005	605,326	1,725,892	(3,733,113)	1,007,415
Reimbursements for Current Services - Health	10,720,500	839,461	4,093,305	(6,627,195)	1,543,007
Intergovernmental - General Government	1,175,000	87,056	503,396	(671,604)	396,385
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	-	659,000	-	659,000
Intergovernmental - Judiciary	1,642,500	107,017	408,928	(1,233,572)	335,932
Intergovernmental - Health and Welfare	220,000	8,600	59,112	(160,888)	88,657
Miscellaneous	720,900	221,563	3,131,846	2,410,946	424,283
Interfund Transfers	43,444,454	759,636	1,389,568	(42,054,886)	19,939,816
TOTAL	\$ 664,796,602	\$ 28,490,012	\$ 536,070,940	\$ (128,725,662)	\$ 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.

DALLAS COUNTY
BALANCE SHEET
FUNDS NOT BUDGETED
AS OF MARCH 31, 2022 AND 2021

ASSETS	March 31, 2022	March 31, 2021
Cash and Investments	\$ 318,313,084 (c)	\$ 97,330,305
Inventories, Stock Room	53,450	54,240
Net Receivables - Other	1,151,000 (a)	1,416,000 (a)
Subtotal Net Receivables	1,151,000	1,416,000
Due from Other Governmental Units	47,763	163,024
Total Receivables	1,198,763	1,579,024
Prepayments and other assets	380,845	430,877
TOTAL ASSETS	\$ 319,946,142	\$ 99,394,446
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	2,709,418 (b)	3,571,010 (b)
Due to Other Governmental Units	207,959,054 (c)	212,728
TOTAL LIABILITIES	210,668,471	3,783,738
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	434,295	485,117
Projects	16,129,125	16,605,037
Projects - Encumbrances	644,865	15,461,250
Other - Encumbrances	41,675,203	7,441,036
UNRESERVED		
General Fund	-	-
Other Funds	50,394,182	55,618,268
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 319,946,142	\$ 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, 2021 or September 30, 2020.

(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, \$207,851,175 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 MARCH 31, 2022 AND 2021

Exhibit F

FUND	BEGINNING BALANCE March 2022	ACTUAL MONTH OF March 2022	ENDING BALANCE March 2022	ENDING BALANCE March 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ 15,721	\$ 54	\$ 15,775	\$ 141,816
00170 Return Check Collection	(63,898)	(21,488)	(85,386)	(51,727)
00190 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	73,255
00210 DS Arbitrage Rebate	168	-	168	168
00464 American Rescue Plan	247,147,841	(3,023,032)	244,124,809 (b)	-
	<u>247,173,088</u>	<u>(3,044,466)</u>	<u>244,128,622</u>	<u>163,512</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	2,258,226	(196,864)	2,061,363	2,181,791
00201 Technology Fund	322,067	13,108	335,174	1,486,638
00202 Local Government Fund	19,666,582	(1,008,518)	18,658,064	16,636,849
00203 Local Official Fund	10,122,677	178,827	10,301,505	8,881,108
00204 Record Management Fund	26,982,053	(3,500,740)	23,481,313	34,435,035
00500 Payroll	207,908	(21,762)	186,146	3,779
00538 DA - Check Processing	230,714	2,325	233,039	228,944
00547 DA - State Forfeitures/Other	181,585	8	181,593	181,538
00704 Unallocated Tax	9,308,806	(7,445,873)	1,862,934	795,752
	<u>69,280,618</u>	<u>(11,979,488)</u>	<u>57,301,130</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	(3,737)	12,835,362	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>(3,737)</u>	<u>13,718,646</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	\$ 333,340,775	\$ (15,027,691)	\$ 318,313,084	\$ 97,330,305

(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 SIX MONTHS ENDED MARCH 31, 2022 AND 2021

Exhibit G

FUND	ENCUMBRANCES March 2022	ACTUAL MONTH OF March 2022	YTD ACTUAL + ENCUMBRANCES March 2022	YTD ACTUAL + ENCUMBRANCES March 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ (54)	\$ 830	\$ (125,008)
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS-Arbitrage Rebate	-	-	-	-
00464 American Rescue Plan	35,664,246	2,569,811	43,831,976	-
	<u>35,664,246</u>	<u>2,569,757</u>	<u>43,832,806</u>	<u>(125,008)</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	156,733	269,830	480,690	240,023
00201 Technology Fund	-	56	1,176	471
00202 Local Government Fund	2,164,171	877,491	5,056,003	4,644,791
00203 Local Official Fund	1,364,963	524,008	3,611,680	3,259,819
00204 Record Management Fund	2,325,091	660,530	12,852,178	7,382,112
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	1,407	6,796	4,885
00547 DA - State Forfeitures/Other	-	-	-	-
	<u>6,010,958</u>	<u>2,333,323</u>	<u>22,008,523</u>	<u>15,532,101</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00441 Combination Tax and Parking Series 2016	569,795	41,217	764,443	35,278,319
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
Subtotal permanent improvement funds	<u>638,482</u>	<u>41,217</u>	<u>833,130</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>644,865</u>	<u>41,217</u>	<u>839,513</u>	<u>35,583,905</u>
Total	<u>\$ 42,320,069</u>	<u>\$ 4,944,298</u>	<u>\$ 66,680,842</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 SIX MONTHS ENDED MARCH 31, 2022 AND 2021

Exhibit H

FUND	ACTUAL MONTH OF March 2022	TOTAL YTD REVENUE March 2022	TOTAL YTD REVENUE March 2021
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	(21,488)	(26,469)	4,520
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
00464 American Rescue Plan (b)	8,973	251,718,532	-
	<u>(12,515)</u>	<u>251,692,063</u>	<u>4,520</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	78,368	345,244	280,128
00201 Technology Fund	13,108	62,437	47,186
00202 Local Government Fund	86,323	1,463,823	1,187,053
00203 Local Official Fund	640,249	2,710,527	1,971,629
00204 Record Management Fund	955,126	4,701,053	3,841,358
00500 Payroll	-	-	-
00538 DA - Check Processing	3,732	9,830	13,030
00547 DA - State Forfeitures/Other	8	35	65
	<u>1,776,913</u>	<u>9,292,949</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>\$ 1,764,399</u>	<u>\$ 260,985,012</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 March 31, 2022, including accrued interest, \$207,851,175 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 MARCH 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 MARCH 31, 2022 AND 2021

Exhibit J

FUND	BEGINNING BALANCE March 2022	ACTUAL MONTH OF March 2022	ENDING BALANCE March 2022	ENDING BALANCE March 2021
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 9,261,130	\$ 4,398,396	\$ 13,659,527	\$ 8,250,301
00130 Election Fund-Special	42,380	(533,702)	(491,322)	43,390
00166 State Report Interest Fund	1,001,649	703,202	1,704,851	1,518,470
00501 County Clerk-Special	16,628,485	701,247	17,329,732	16,224,141
00502 County Clerk-Trust	26,834,109	268,384	27,102,493	23,466,012
00503 District Clerk-Special	8,956,834	492,477	9,449,312	5,139,885
00504 District Clerk-Trust	41,184,765	(639,960)	40,544,806	35,662,360
00505 Sheriff-Special	391,509	(131,140)	260,368	422,625
00506 County Clerk Special Trust Fund	35,750,532	(5,365,866)	30,384,667	31,791,708
00532 Escrow Fund	17,033,606	646,013	17,679,619	10,551,861
00537 Youth Village Special Fund	525	0	525	524
00542 DA - Police Agencies	38,945	2	38,947	38,935
00543 Adult Probation-Restitution	3,911,270	104,175	4,015,445	3,560,295
00544 DA - Attorney General	28,233	1	28,235	28,226
00545 DA - Unadjudicated-Gambling	61,587	3	61,590	61,571
00546 DA - Forfeitures-Narcotics	103,984	89,101	193,086	87,763
00550 Justice of the Peace 1-1 Special	500,980	12	500,992	517,138
00551 Justice of the Peace 1-2 Special	114,065	700	114,765	108,478
00553 Justice of the Peace 3-3 Special	72,614	(2,195)	70,419	74,960
00554 Justice of the Peace 2-1 Special	399,697	7,681	407,378	397,212
00555 Justice of the Peace 2-2 Special	26,754	(1,370)	25,384	59,876
00556 Justice of the Peace 3-1 Special	21,110	6,410	27,520	18,387
00557 Justice of the Peace 3-2 Special	158,144	-	158,144	158,554
00559 Justice of the Peace 4-1 Special	43,900	(91)	43,809	43,522
00560 Justice of the Peace 4-2 Special	9,305	3,228	12,533	11,207
00561 Justice of the Peace 5-1 Special	18,575	(770)	17,805	18,294
00562 Justice of the Peace 5-2 Special	289,267	1,402	290,668	289,340
00570 Dallas County Housing Fin.	73,428	3	73,431	73,409
00571 Dallas County Housing Fin.	1,025,911	431	1,026,342	1,025,340
00580 Constable 1 Special Fund No. 580	77,781	(4,338)	73,443	44,831
00581 Constable 2 Special Fund No. 581	1,500	-	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	10,961	1,947	12,908	18,423
00600 DCS - Administration	33,759,761	(18,181,380)	15,578,381	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	13,201	(161)	13,040	12,524
Total Fiduciary and Agency Cash and Investments	\$ 198,483,877	\$ (17,436,157)	\$ 181,047,721	\$ 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.