



DALLAS COUNTY
DARRYL D. THOMAS
COUNTY AUDITOR

November 19, 2021

The Honorable District Judges
The Honorable Commissioners Court
County of Dallas
Dallas, Texas

The following Balance Sheets and related Exhibits were prepared and are submitted in accordance with V.T.C.A., Local Government Codes 114.023 and 114.025.

Exhibits

Balance Sheet: Budgeted Funds as of October 31, 2021

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

Balance Sheet: Funds Not Budgeted as of October 31, 2021

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

Summary of County Bonded Indebtedness as of October 31, 2021 I

Summary of Cash and Investments: Fiduciary and Agency Funds as of October 31, 2021 J

The data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. The attached financial statements are subject to change pending adjustments required to finalize the closing of the fiscal year end as needed.

Please contact James Hayes at 214-653-7225 if you have any questions.

Darryl D. Thomas
Darryl D. Thomas
County Auditor

DT/jh
cc: County Treasurer

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

ASSETS	October 31, 2021	October 31, 2020
Cash and Investments	\$ 542,317,607 (d)	\$ 611,569,575
Inventories, Stock Room	2,898,059	2,329,919
Net Receivables - County Taxes	630,687,820	617,212,476
Net Receivables - Other	7,968,000 (a)	12,286,000 (a)
Subtotal Net Receivables	638,655,820	629,498,476
Due from Other Governmental Units	2,836,478	9,746,972
Total Receivables	641,492,298	639,245,448
Prepayments and other assets	17,458,065	12,173,526
TOTAL ASSETS	\$ 1,204,166,029	\$ 1,265,318,468
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	33,191,263 (b)	40,325,059 (b)
Due to Other Governmental Units	53,008,169 (d)	209,515,983
TOTAL LIABILITIES	86,199,432	249,841,042
FUND BALANCE (c)		
RESERVED:		
Inventry and Prepayment Reserves	20,356,124	14,503,445
Projects	292,914,665	434,399,832
General Fund - Encumbrances	36,717,425	33,515,077
Projects - Encumbrances	161,669,773	14,919,326
Other - Encumbrances	35,705,962	50,403,269
UNRESERVED		
General Fund	469,578,426	426,301,535
Other Funds	101,024,222	41,434,942
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 1,204,166,029	\$ 1,265,318,468

(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 month ended October 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 month ended October 31, 2021. As a result Fund Balances Reserved and Unreserved are not reflective of balances which will be reported at the end of the Fiscal Year after all accruals have been completed.

(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 October 31, 2021, including accrued interest, \$1,978,832 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 OCTOBER 31, 2021 AND 2020

Exhibit A

FUND	BEGINNING BALANCE October 2021	ACTUAL MONTH OF October 2021	ENDING BALANCE October 2021	ENDING BALANCE October 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 131,216,421	\$ (60,925,078)	\$ 70,291,343	\$ 42,579,979
00196 Major Projects	341,100,117	(8,085,168)	333,014,949	328,355,432
00205 Interest & Debt Retirement Fund	7,459,872	1,130	7,461,002	5,251,241
00466 Projected Federal Grants	48,938,485	(108,795)	48,829,690	163,052,200
	<u>528,714,894</u>	<u>(69,117,911)</u>	<u>459,596,983</u>	<u>539,238,852</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	36,216,077	1,629,848	37,845,925	34,986,076
00126 Permanent Improvement Fund	8,957,813	57,954	9,015,768	6,516,230
00162 Alternate Dispute Resolution	5,251,010	41,257	5,292,267	5,102,542
00168 Dallas County Historical Commission	12,666	0	12,666	407
00195 Major Technology Fund	25,243,679	(3,844,939)	21,398,740	16,500,843
00467 HUD Section 8	5,490,799	249,436	5,740,235	5,978,289
00468 Charter School Grants	(376,717)	2,175,303	1,798,586	1,815,866
00470 Law Library Fund	659,964	(3,356)	656,608	624,350
00471 Appellate Judicial System	947,316	12,514	959,830	806,121
	<u>82,402,607</u>	<u>318,017</u>	<u>82,720,624</u>	<u>72,330,723</u>
Total Governmental Funds Cash and Investments	<u>\$ 611,117,501</u>	<u>\$ (68,799,894)</u>	<u>\$ 542,317,607</u>	<u>\$ 611,569,575</u>

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As of October 31, 2021, including interest, \$ 1,978,832 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 MONTHS ENDED OCTOBER 31, 2021 AND 2020

Exhibit B

DEPARTMENT	BUDGET FY 2022 (a)	ENCUMBRANCES AS OF October 2021	ACTUAL YTD October 2021	FUNDS AVAILABLE October 2021	FUNDS AVAILABLE October 2020
General Government					
1010 GG-County Judge	\$ 652,538	\$ 239	\$ 40,672	\$ 611,628	\$ 604,821
1011 Truancy Courts	712,878	51,949	62,474	598,455	594,590
1016 Planning and Development	523,341	-	24,495	498,846	258,062
1020 GG-Commissioners Court Administrator	1,945,528	74,178	87,569	1,783,781	1,541,196
1021 GG-Operation Services-Engineering	1,488,692	502,027	18,945	967,720	524,334
1022 GG-Operation Services- Facilities	26,221,201	6,456,462	1,621,229	18,143,510	15,976,273
1023 GG-Operation Services- Comm/Central Svcs	2,781,767	205,685	34,219	2,541,864	2,214,578
1024 GG-Operations Services-Records Mgt	960,112	10,746	47,695	901,671	852,584
1027 GG-Operations-Auto Service Center	6,978,422	4,433,706	171,044	2,373,673	1,760,552
1035 GG- Tax Assessor/Collector	17,246,365	126,570	1,061,969	16,057,826	15,247,896
1040 Human Resource/Civil Service	8,065,368	567,930	290,053	7,207,385	6,545,388
1050 GG-County Treasurer	1,660,079	23,542	104,931	1,531,605	1,354,676
1060 Office of Budget and Evaluation	1,046,911	56	57,553	989,302	883,794
1070 GG-County Auditor	10,210,649	41,165	654,432	9,515,052	8,952,631
1080 GG-Purchasing	1,864,584	6,811	93,375	1,764,398	1,696,256
1082 Small Business Enterprise SBE	780,893	11,605	34,010	735,278	740,965
1210 Elections	9,609,521	1,139,397	370,570	8,099,555	7,652,727
Subtotal General Government	92,896,787	13,652,066	4,775,233	74,469,488	67,401,323
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	552,041	4,572	21,048	526,421	518,230
2060 Veterans Service	578,987	111	17,153	561,723	364,223
2080 Historical Commission	-	-	-	-	-
Subtotal Community Services	1,131,028	4,683	38,201	1,088,144	882,453
Law Enforcement					
3110 Executive	1,795,658	13,928	114,822	1,666,909	1,627,636
3113 Internal Affairs	1,185,053	1,965	71,204	1,111,884	1,006,506
3121 General Services	1,269,430	510	80,702	1,188,218	1,140,667
3122 Personnel	1,340,054	83,814	63,820	1,192,420	908,136
3123 Training	1,209,564	51,325	70,364	1,087,875	1,027,328
3124 Communications	2,479,663	2,982	132,046	2,344,634	2,280,215
3125 Fiscal	3,701,856	232,157	170,822	3,298,877	2,634,734
3126 Photo Lab	269,369	19,543	15,783	234,043	200,940
3128 Bonds	2,799,589	9,581	167,213	2,622,796	2,525,358
3129 Bailiff	11,451,228	864	803,562	10,646,801	10,224,932
3130 Warrants	5,460,458	19,549	311,878	5,129,031	4,884,259
3131 Fugitive Transportation	2,100,342	2,811	115,860	1,981,672	2,080,247
3132 Civil	513,532	11,128	29,150	473,254	454,142
3134 Criminal Investigation	3,262,970	22,173	214,447	3,026,349	3,154,752
3136 FLEET	289,664	21,214	14,282	254,168	232,782
3137 Freeway Management Program	13,153,009	207,220	737,883	12,207,906	12,415,700
3140 Detention Services	1,221,556	9,457	75,640	1,136,459	1,069,963
3141 North Tower	31,497,428	116,607	2,334,723	29,046,098	27,134,711
3142 West Tower	20,357,122	46,720	1,408,547	18,901,855	15,184,881
3147 Central Intake	15,277,600	61,666	957,550	14,258,384	13,582,072
3148 South Tower	25,053,520	48,695	1,723,495	23,281,331	22,015,881
3150 Classification and Release	26,023,563	52,375	1,772,534	24,198,654	22,627,822
3151 Inmate Program	-	-	-	-	-
3152 Central Kitchen	9,394,599	248,422	770,482	8,375,695	7,504,024
3153 Central Laundry	1,978,290	-	120,927	1,857,363	1,714,741
3154 Inmate Transport	-	-	-	-	-
3155 Jail Medical	12,561,285	18,003	928,248	11,615,033	10,835,903
Subtotal Sheriff	195,646,400	1,302,710	13,205,983	181,137,707	168,468,331
3210 Constable Precinct #1	3,128,945	20,753	191,572	2,916,620	2,376,812
3220 Constable Precinct #2	2,023,180	(2,448)	111,461	1,914,167	1,727,018
3230 Constable Precinct #3	2,794,267	19,718	385,217	2,389,331	1,890,286
3240 Constable Precinct #4	2,784,903	11,431	152,435	2,621,037	2,277,084
3250 Constable Precinct #5	1,856,066	6,834	110,523	1,738,710	1,844,179
Subtotal Constable	12,587,361	56,289	951,208	11,579,864	10,115,380
3311 Crime Lab	11,507,105	1,665,727	999,408	8,841,970	8,675,075
3312 Medical Examiner	9,671,801	945,185	550,368	8,176,249	7,294,597
3313 Breath Alcohol Program	343,064	-	20,537	322,527	306,363
Subtotal Institute of Forensic Sciences	21,521,971	2,610,911	1,570,313	17,340,746	16,276,035

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

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

Exhibit B

DEPARTMENT	BUDGET	ENCUMBRANCES	ACTUAL YTD	FUNDS	FUNDS
	FY 2022	AS OF	October 2021	AVAILABLE	AVAILABLE
(a)	October 2021	October 2021	October 2021	October 2021	October 2020
3320 Community Supervision	2,263,653	1,085,459	71,666	1,106,529	867,643
3330 Public Service Program	1,638,161	69,719	73,462	1,494,980	1,281,326
3343 Unincorporated Area Services	499,694	35,072	47,696	416,926	440,099
Subtotal Law Enforcement	234,157,239	5,160,160	15,920,328	213,076,751	197,448,814
Justice Administration					
3340 Building Security	5,210,729	261,755	501,352	4,447,622	4,381,150
3341 Emergency Management	613,275	14,296	44,236	554,742	535,264
3342 Fire Marshal	1,580,797	729,725	53,599	797,473	806,747
4011 District Attorney	61,338,190	407,707	3,678,058	57,252,425	54,203,784
4012 DA-Special Allocation	-	-	(9,329)	-	-
4013 Drug Court Program	379,342	551	33,726	345,065	267,743
4014 Jail Diversion	951,168	1,786	62,236	887,146	832,913
4015 Divert Court Department	468,599	130,638	21,944	316,017	442,375
4016 S.T.A.C. Court	79,698	-	223	79,475	65,095
4020 District Clerk	15,575,208	73,753	786,662	14,714,792	15,612,824
4031 County Clerk	12,942,968	141,837	782,092	12,019,039	11,215,922
4032 County Clerk-Collections	1,307,754	14,896	70,411	1,222,447	1,154,350
4033 Truancy Courts Clerks	1,225,464	-	41,908	1,183,556	542,252
4040 Public Defender	19,701,737	67,596	1,082,525	18,551,616	16,744,832
4051 District Court Administration	241,766	2,856	17,283	221,627	212,470
4056 Domestic Relations Office Administration	3,427,074	21,050	198,503	3,207,522	3,053,984
4060 Jury Service	2,347,873	267,349	104,120	1,976,404	2,213,939
4065 Grand Jury Service	226,000	-	16,560	209,440	212,320
4071 5th Court of Appeals	268,102	-	9,245	258,857	141,629
4072 First Admin. Judicial Region	156,451	-	164,569	(8,118)	-
4080 Court Cost Miscellaneous	8,155,870	80,601	6,416	8,068,852	8,025,989
4110 14th Civil District Court	326,013	752	19,040	306,221	289,528
4115 44th Civil District Court	324,005	1,343	18,582	304,080	289,267
4120 68th Civil District Court	293,010	2,302	16,999	273,709	260,057
4125 95th Civil District Court	318,162	900	22,081	295,180	280,103
4130 101st Civil District Court	295,801	14,755	13,978	267,069	251,887
4135 116th Civil District Court	319,655	825	18,851	299,979	284,958
4140 134th Civil District Court	386,490	2,023	21,552	362,915	346,032
4145 160th Civil District Court	290,198	388	15,890	273,920	261,136
4150 162nd Civil District Court	318,802	395	18,646	299,761	276,256
4155 191st Civil District Court	313,131	1,496	18,239	293,396	278,721
4160 192nd Civil District Court	289,617	1,855	16,748	271,014	287,926
4165 193rd Civil District Court	296,749	2,918	17,004	276,827	259,682
4170 298th Civil District Court	320,591	915	19,538	300,138	282,104
4175 Civil District Masters	419,454	1,203	11,393	406,858	334,223
4180 Civil Tax Court	394,064	2,984	22,898	368,182	349,508
4210 254th Family Court	677,000	17,610	28,503	630,887	620,615
4215 255th Family Court	684,521	9,465	30,836	644,220	605,924
4220 256th Family Court	656,740	717	34,944	621,079	596,163
4225 301st Family Court	688,277	5,263	43,192	639,822	640,659
4230 302nd Family Court	659,847	6,340	35,255	618,252	608,470
4235 303rd Family Court	694,809	10,274	41,916	642,619	608,510
4240 330th Family Court	753,060	36,261	41,710	675,089	659,894
4250 IV-D Court	394,750	55,508	34,241	305,001	353,243
4310 304th Juvenile Court	2,436,514	34,225	198,724	2,203,566	2,249,780
4320 305th Juvenile Court	2,454,216	61,713	202,108	2,190,395	2,223,516
4401 Criminal District Court #1	844,093	1,641	91,009	751,442	709,219
4402 Criminal District Court #2	844,217	146,369	70,702	627,146	725,845
4403 Criminal District Court #3	796,337	57,814	63,478	675,045	684,895
4404 Criminal District Court #4	547,838	18,271	91,097	438,470	348,922
4405 Criminal District Court #5	777,328	80,774	60,853	635,701	640,896
4406 Criminal District Court #6	820,988	238,150	82,076	500,762	712,205
4407 Criminal District Court #7	761,230	78,819	64,675	617,736	632,769
4410 194th Criminal District Court	810,897	7,331	86,889	716,677	650,797
4415 195th Criminal District Court	787,122	17,126	53,073	716,923	707,667
4420 203rd Criminal District Court	838,849	85,784	60,715	692,351	739,397
4425 204th Criminal District Court	805,601	35,634	70,932	699,035	732,408
4430 265th Criminal District Court	794,020	52,281	60,951	680,788	610,644
4435 282nd Criminal District Court	751,038	13,408	90,046	647,583	613,439
4440 283rd Criminal District Court	841,410	8,323	47,795	785,292	672,424
4445 291st Criminal District Court	800,481	126,807	75,447	598,227	683,519
4450 292nd Criminal District Court	858,825	31,354	98,409	729,062	693,666
4455 363rd Criminal District Court	709,972	75,669	55,124	579,178	622,513
4460 Criminal District Magistrates	2,744,943	5,404	191,593	2,547,946	2,509,223
4461 Pretrial Release	7,432,149	68,885	485,913	6,877,351	4,957,136
4465 Staff Attorneys	602,967	370	34,123	568,473	644,054
4470 Criminal District Court Manager	501,937	151,902	41,912	308,123	336,561
4501 County Court at Law #1	500,992	1,587	30,322	469,083	466,378
4502 County Court at Law #2	453,158	94	27,585	425,480	437,772
4503 County Court at Law #3	476,423	620	28,826	446,977	438,246
4504 County Court at Law #4	551,829	1,398	34,330	516,100	502,445
4505 County Court at Law #5	505,037	139	27,863	477,035	475,788
4601 County Criminal Court #1	608,906	4,899	38,700	565,307	572,115
4602 County Criminal Court #2	805,937	5,185	40,719	760,033	790,554
4603 County Criminal Court #3	703,149	3,044	23,389	676,717	653,486
4604 County Criminal Court #4	682,502	7,255	49,420	625,827	618,715
4605 County Criminal Court #5	770,011	10,751	35,632	723,628	779,393

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

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

Exhibit B

DEPARTMENT	BUDGET FY 2022	ENCUMBRANCES AS OF October 2021	ACTUAL YTD October 2021	FUNDS AVAILABLE October 2021	FUNDS AVAILABLE October 2020
	(a)				
4606 County Criminal Court #6	705,905	10,518	43,125	652,262	604,463
4607 County Criminal Court #7	626,873	8,076	48,129	570,667	602,797
4608 County Criminal Court #8	632,454	10,541	62,414	559,499	531,527
4609 County Criminal Court #9	798,019	8,248	41,065	748,706	708,496
4610 County Criminal Court #10	719,781	3,721	65,264	650,797	581,785
4611 County Criminal Court #11	665,108	21,570	55,190	588,349	601,598
4615 County Criminal Court of Appeals	567,673	501	24,024	543,148	517,329
4616 County Criminal Court of Appeals #2	648,167	13,325	51,725	583,117	528,728
4617 County Criminal Court - Magistrate	439	265	-	174	286
4620 County Criminal Court Manager	436,205	3,764	21,511	410,930	310,895
4701 Probate Court #1	872,374	7,729	51,449	813,197	853,502
4702 Probate Court #2	1,051,883	5,026	64,901	981,957	874,196
4703 Probate Court #3	1,337,605	8,294	69,274	1,260,037	1,216,517
4704 Investigators/Court Visitor Program	1,205,526	11,853	84,343	1,109,330	1,097,902
4705 Probate Associates	748,259	252	52,243	695,764	669,655
4811 J.P. 1-1	1,097,326	31,393	79,047	986,886	981,350
4812 J.P. 1-2	780,819	10,044	44,897	725,878	697,265
4821 J.P. 2-1	762,707	11,787	40,728	710,191	711,128
4822 J.P. 2-2	746,571	1,711	42,772	702,087	678,684
4831 J.P. 3-1	958,558	8,692	58,073	891,793	828,507
4832 J.P. 3-2	812,858	7,745	45,993	759,121	698,219
4841 J.P. 4-1	766,214	6,895	42,121	717,197	672,295
4842 J.P. 4-2	674,229	8,805	39,223	626,202	595,161
4851 J.P. 5-1	770,302	4,877	45,464	719,961	692,520
4852 J.P. 5-2	766,423	6,271	32,791	727,361	724,742
Subtotal Justice Administration	201,086,004	4,037,820	12,148,571	184,899,613	178,506,580
Health and Social Services					
1110 Employee Health Clinic	693,853	17,844	35,239	640,771	501,090
2070 Welfare Assistance	3,142,259	35,677	239,764	2,866,819	2,781,350
5110 Juvenile Administration	27,617,833	2,865,747	1,145,069	23,607,017	22,557,219
5114 Juvenile-Detention Center	19,337,641	73,560	901,610	18,362,471	17,700,645
5115 Juvenile-Emergency Shelter	2,955,556	5,692	149,917	2,799,947	2,663,438
5116 Juvenile-Letot Center	3,842,291	22,047	202,541	3,617,703	3,422,537
5117 Juvenile-Youth Village	4,883,198	26,877	268,231	4,588,091	4,348,732
5118 Juvenile-Medlock Center	5,470,506	17,611	275,824	5,177,071	5,047,129
5119 Juvenile-Letot Residential Treatment Center	2,667,317	22,977	136,036	2,508,304	2,409,757
5210 Health Administration	1,632,156	121,152	79,949	1,431,055	1,236,305
5211 Environmental Health	2,001,232	525,907	113,886	1,361,438	1,700,527
5212 Public Health Lab	3,874,039	811,337	250,236	2,812,466	2,764,632
5213 Preventive Health	4,251,950	275,452	263,364	3,713,134	3,354,694
5214 Communicable Disease Control	955,595	14,230	51,193	890,172	779,684
5215 STD Clinic	2,905,933	172,138	91,441	2,642,353	2,412,822
5216 TB Clinic	2,916,533	122,371	159,670	2,634,492	2,451,669
5218 HHS - Finance Admin	1,346,917	75,434	82,931	1,188,552	1,112,709
5310 Budget Office Community Contracts	13,471,237	2,946,074	104,933	10,420,229	8,250,268
5330 CPS Program	4,423,197	4,279,045	9,160	134,992	137,929
Subtotal Health and Social Services	108,389,242	12,431,173	4,560,992	91,397,076	85,633,137
Other Operating					
5340 Wilmer Substance Abuse Facility	330,472	30,609	21,568	278,296	257,818
0 Transfer to Historic Commission	-	-	-	-	-
9910 Countywide Appropriations	18,562,098	1,389,277	1,192,958	15,979,863	9,479,859
9930 Cash Match for Grants	6,957,907	-	-	6,957,907	6,356,907
9940 Reserves and Contingency	10,758,909	1,142	940	10,756,828	9,063,988
Subtotal Other Operating	36,609,387	1,421,028	1,215,465	33,972,894	25,158,572
9950 Emergency Reserves (a)	71,074,423	10,494	-	71,063,929	64,460,655
Grand Total	\$ 745,344,109	\$ 36,717,425	\$ 38,658,791	\$ 669,967,894	\$ 617,491,534
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)
Encumbrances in Emergency Reserves Acct 995	10,494
	<u>9,061,513</u>
Emergency reserves - Funds Available - FY 22	71,074,423
Miscellaneous transfers to various departments	-
	<u>\$ 71,074,423</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 MONTHS ENDED OCTOBER 31, 2021 AND 2020

Exhibit C

FUND	FY 2022 BUDGET (a)	ENCUMBRANCES October 2021	ACTUAL MONTH OF October 2021	YTD ACTUAL + ENCUMBRANCES October 2021	BALANCE OF BUDGET October 2021	YTD ACTUAL + ENCUMBRANCES October 2020
105 Road & Bridge	\$ 55,525,918	\$ 1,501,517	\$ 579,581	\$ 2,081,098	\$ 53,444,819	\$ 7,349,079
120 General Fund	745,344,109	36,717,425	38,658,791	75,376,215	669,967,894	74,289,490
126 Permanent Improvement Fund	13,384,545	1,249,534	103,194	1,352,727	12,031,818	932,765
162 Alternate Dispute Resolution	6,077,383	69,927	11,093	81,019	5,996,363	86,363
168 Dallas County Historical Commission	3,500	-	-	-	3,500	-
195 Major Technology Fund	99,068,879	30,205,662	6,625,807	36,831,468	62,237,410	9,829,842
196 Major Projects	425,598,098	131,464,111	10,331,899	141,796,010	283,802,088	16,797,928
205 Interest & Debt Retirement Fund	27,362,746	-	-	-	27,362,746	-
466 Grants	143,331,974	32,451,075	12,830,458	45,281,534	98,050,440	71,705,601
467 HUD Section 8	59,485,463	146,239	4,100,505	4,246,744	55,238,719	4,215,146
468 Charter School Grants	9,066,666	182,831	449,614	632,445	8,434,220	729,267
470 Law Library Fund	1,689,789	104,839	51,451	156,290	1,533,499	250,851
471 Appellate Judicial System	1,067,100	-	16,450	16,450	1,050,650	31,431
Total	<u>\$ 1,587,006,168</u>	<u>\$ 234,093,160</u>	<u>\$ 73,758,842</u>	<u>\$ 307,852,002</u>	<u>\$ 1,279,154,166</u>	<u>\$ 186,217,765</u>

(a) Budget includes Legally Adopted Budget and Carry Forward Budget from FY20.

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

**DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-TAX AND FEE FUNDS
FOR THE MONTHS ENDED OCTOBER 31, 2021 AND 2020**

Exhibit D

FUND	FY 2022 BUDGET	ACTUAL MONTH OF October 2021	TOTAL YTD REVENUE October 2021	BALANCE OF BUDGET October 2021	TOTAL YTD REVENUE October 2020
105 Road and Bridge	\$ 29,417,800	\$ 2,343,329	\$ 2,343,329	\$ (27,074,471)	\$ 6,227,695
120 General Fund	664,796,602	21,849,941	21,849,941	(642,946,661)	17,232,803
126 Permanent Improvement	5,055,000	131,641	131,641	(4,923,359)	94,398
162 Alternate Dispute	859,400	55,123	55,123	(804,277)	74,075
168 Historical Commission	-	-	0	0	0
195 Major Technology	51,100,000	1,289,763	1,289,763	(49,810,237)	1,005,617
196 Major Projects	105,485,926	2,527,045	2,527,045	(102,958,881)	2,296,335
205 Debt Service	18,456,584	1,130	1,130	(18,455,454)	91,080
464 American Rescue Plan	256,084,044	4,445	4,445	(256,079,599)	-
466 Projected Federal Grants	167,745,666	10,213,904	10,213,904	(a) (157,531,762)	19,725,018
467 HUD Section 8	57,473,145	4,244,632	4,244,632	(53,228,513)	4,057,610
468 Charter School Grants	9,835,334	2,740,302	2,740,302	(7,095,032)	521,610
470 Law Library	1,211,100	65,571	65,571	(1,145,529)	88,178
471 Appellate Judicial	301,600	13,776	13,776	(287,824)	21,687
TOTAL	\$ 1,367,822,201	\$ 45,480,603	\$ 45,480,603	\$ (1,322,341,598)	\$ 51,436,107

(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 October 31, 2021, including accrued interest, \$1,978,832 of the CARES Act Coronavirus Relief Funds remain.

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

Exhibit E

DESCRIPTION	FY 2022 BUDGET	ACTUAL MONTH OF October 2021	TOTAL YTD REVENUE October 2021	BALANCE OF BUDGET October 2021	TOTAL YTD REVENUE October 2020
Ad Valorem and Occupation Tax	\$ 476,437,078	11,944,941	\$ 11,944,941	\$ (464,492,137)	\$ 8,809,768
Licenses, Permits and Registrations	26,000,000	133,713	133,713	(25,866,288)	40,147
Fines and Forfeitures	186,000	328,145	328,145	142,145	330,984
Use of Money and Property	4,053,000	494,258	494,258	(3,558,742)	303,163
Charges for Current Services - General Government	43,591,000	2,566,857	2,566,857	(41,024,143)	3,143,083
Charges for Current Services - Public Safety	7,650,000	782,078	782,078	(6,867,922)	488,351
Charges for Current Services - Judiciary	21,032,665	1,821,957	1,821,957	(19,210,708)	1,843,717
Reimbursements for Current Services - General Government	784,000	37,230	37,230	(746,770)	189,248
Reimbursements for Current Services - Public Safety	20,421,500	1,318,042	1,318,042	(19,103,458)	808,097
Reimbursements for Current Services - Judicial	5,459,005	604,910	604,910	(4,854,095)	680,290
Reimbursements for Current Services - Health	10,720,500	1,395,664	1,395,664	(9,324,836)	96,661
Intergovernmental - General Government	1,175,000	258,719	258,719	(916,281)	150,384
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	-	-	(659,000)	-
Intergovernmental - Judiciary	1,642,500	96,128	96,128	(1,546,372)	114,333
Intergovernmental - Health and Welfare	220,000	17,200	17,200	(202,800)	13,800
Miscellaneous	720,900	78,531	78,531	(642,369)	45,359
Interfund Transfers	43,444,454	(28,433)	(28,433)	(43,472,887)	175,418
TOTAL	\$ 664,796,602	\$ 21,849,941	\$ 21,849,941	\$ (642,946,661)	\$ 17,232,803

(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 OCTOBER 31, 2021 AND 2020
(Prior to Fiscal Year End Adjustments)

ASSETS	October 31, 2021	October 31, 2020
Cash and Investments	\$ 333,792,036 (c)	\$ 114,513,295
Inventories, Stock Room	53,450	54,240
Net Receivables - Other	1,478,000 (a)	1,416,000 (a)
Subtotal Net Receivables	1,478,000	1,416,000
Due from Other Governmental Units	47,763	47,763
Total Receivables	1,525,763	1,463,763
Prepayments and other assets	430,877	552,087
TOTAL ASSETS	\$ 335,802,125	\$ 116,583,385
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	890,506 (b)	(1,340,155) (b)
Due to Other Governmental Units	256,035,223 (c)	414,501
TOTAL LIABILITIES	256,925,729	(925,654)
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	484,327	606,327
Projects	16,330,940	7,729,622
Projects - Encumbrances	705,061	45,045,320
Other - Encumbrances	9,831,658	9,252,067
UNRESERVED		
General Fund	-	-
Other Funds	51,524,411	54,875,702
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 335,802,125	\$ 116,583,385

(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 October 31, 2021, including accrued interest, \$ 255,927,344 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 OCTOBER 31, 2021 AND 2020

Exhibit F

FUND	BEGINNING BALANCE October 2021	ACTUAL MONTH OF October 2021	ENDING BALANCE October 2021	ENDING BALANCE October 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ 16,606	\$ (25,998)	\$ (9,392)	\$ 16,600
00170 Return Check Collection	(58,916)	(7,506)	(66,422)	(53,924)
00190 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	495,139
00210 DS Arbitrage Rebate	168	-	168	168
00464 American Rescue Plan	255,931,386	(25,687)	255,905,699	-
	<u>255,962,498</u>	<u>(59,191)</u>	<u>255,903,307</u>	<u>457,983</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	2,059,411	8,333	2,067,745	2,029,078
00201 Technology Fund	273,182	12,265	285,446	1,450,020
00202 Local Government Fund	20,387,892	148,014	20,535,906	17,265,910
00203 Local Official Fund	9,875,660	242,503	10,118,163	8,699,384
00204 Record Management Fund	29,633,800	621,195	30,254,994	32,907,638
00500 Payroll	(5,606)	181,837	176,231	(56,350)
00538 DA - Check Processing	230,004	547	230,551	221,490
00547 DA - State Forfeitures/Other	181,558	4	181,562	181,495
00704 Unallocated Tax	2,076,084	(5,145,818)	(3,069,735)	(1,480,123)
	<u>64,711,986</u>	<u>(3,931,121)</u>	<u>60,780,865</u>	<u>61,218,542</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	14,339,044	(1,279,151)	13,059,893	48,443,027
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>15,222,327</u>	<u>(1,279,151)</u>	<u>13,943,176</u>	<u>49,326,311</u>
Road Funds:				
00427 Unlimited Tax Refunding & Improv	2,859,244	(115,257)	2,743,987	3,089,759
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>3,279,944</u>	<u>(115,257)</u>	<u>3,164,687</u>	<u>3,510,459</u>
Total Governmental Funds Cash and Investments	<u>\$ 339,176,755</u>	<u>\$ (5,384,720)</u>	<u>\$ 333,792,036</u>	<u>\$ 114,513,295</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 MONTHS ENDED OCTOBER 31, 2021 AND 2020

Exhibit G

FUND	ENCUMBRANCES October 2021	ACTUAL MONTH OF October 2021	YTD ACTUAL + ENCUMBRANCES October 2021	YTD ACTUAL + ENCUMBRANCES October 2020
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ 25,997	\$ 25,997	\$ 208
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
00464 American Rescue Plan	1,590,962	170,556	1,761,518	-
	<u>1,590,962</u>	<u>196,553</u>	<u>1,787,515</u>	<u>208</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	67,692	19,669	87,360	72,128
00201 Technology Fund	-	74	74	-
00202 Local Government Fund	1,674,642	146,362	1,821,004	1,782,689
00203 Local Official Fund	1,911,713	240,847	2,152,559	2,086,553
00204 Record Management Fund	4,586,650	400,841	4,987,491	6,778,745
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	858	858	1,240
00547 DA - State Forfeitures/Other	-	-	-	-
	<u>8,240,696</u>	<u>808,650</u>	<u>9,049,347</u>	<u>10,721,355</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00441 Combination Tax and Parking Series 2016	629,990	1,279,151	1,909,141	50,101,713
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	68,687	-	68,687	68,687
Subtotal permanent improvement funds	<u>698,677</u>	<u>1,279,151</u>	<u>1,977,828</u>	<u>50,170,401</u>
Road Funds:				
00427 Unlimited Tax Refunding & Improv	-	115,257	115,257	-
00492 1992 Road Bond Fund	6,383	-	6,383	6,383
Subtotal road funds	<u>6,383</u>	<u>115,257</u>	<u>121,640</u>	<u>6,383</u>
Subtotal capital project funds	<u>705,061</u>	<u>1,394,408</u>	<u>2,099,469</u>	<u>50,176,784</u>
Total	<u>\$ 10,536,719</u>	<u>\$ 2,399,612</u>	<u>\$ 12,936,331</u>	<u>\$ 60,898,346</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 MONTHS ENDED OCTOBER 31, 2021 AND 2020

Exhibit H

FUND	ACTUAL MONTH OF October 2021	TOTAL YTD REVENUE October 2021	TOTAL YTD REVENUE October 2020
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	(7,506)	(7,506)	2,423
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
00464 American Rescue Plan	4,445	4,445 (b)	-
	<u>(3,062)</u>	<u>(3,062)</u>	<u>2,423</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	19,875	19,875	79,856
00201 Technology Fund	12,339	12,339	12,504
00202 Local Government Fund	237,009	237,009	167,406
00203 Local Official Fund	527,700	527,700	605,768
00204 Record Management Fund	843,550	843,550	865,304
00500 Payroll	-	-	-
00538 DA - Check Processing	1,405	1,405	1,931
00547 DA - State Forfeitures/Other	4	4	22
	<u>1,641,882</u>	<u>1,641,882</u>	<u>1,732,791</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>\$ 1,638,821</u>	<u>\$ 1,638,821</u>	<u>\$ 1,735,213</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 October 31, 2021, including accrued interest, \$ 255,927,344 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 OCTOBER 31, 2021**

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
2022	12,250,000	5,497,400	17,747,400
2023	12,325,000	4,884,900	17,209,900
2024	12,420,000	4,268,650	16,688,650
2025	12,505,000	3,647,650	16,152,650
2026	11,190,000	3,022,400	14,212,400
2027	11,195,000	2,462,900	13,657,900
2028	11,195,000	1,903,150	13,098,150
2029	11,195,000	1,343,400	12,538,400
2030	11,195,000	783,650	11,978,650
2031	11,195,000	335,850	11,530,850
	<u>\$ 116,665,000</u>	<u>\$ 28,149,950</u>	<u>\$ 144,814,950</u>

This statement should be read in conjunction with the accompanying Balance Sheets.

DALLAS COUNTY
SUMMARY OF CASH AND INVESTMENTS
FIDUCIARY AND AGENCY FUNDS
AS OF OCTOBER 31, 2021 AND 2020

Exhibit J

FUND	BEGINNING BALANCE October 2021	ACTUAL MONTH OF October 2021	ENDING BALANCE October 2021	ENDING BALANCE October 2020
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 14,151,462	\$ (2,625,932)	\$ 11,525,531	\$ 8,623,941
00130 Election Fund-Special	47,829	787	48,615	42,039
00166 State Report Interest Fund	3,192,496	(2,314,797)	877,698	988,622
00501 County Clerk-Special	16,190,770	405,306	16,596,076	14,856,698
00502 County Clerk-Trust	25,597,037	167,544	25,764,581	22,686,873
00503 District Clerk-Special	7,472,529	(882,934)	6,589,595	5,852,227
00504 District Clerk-Trust	39,992,353	(1,899,996)	38,092,358	32,945,374
00505 Sheriff-Special	284,204	(84,509)	199,695	233,584
00506 County Clerk Special Trust Fund	35,231,570	(716,976)	34,514,594	29,293,728
00532 Escrow Fund	(1,646,908)	(552,022)	(2,198,931)	9,566,087
00537 Youth Village Special Fund	524	0	525	524
00542 DA - Police Agencies	38,940	1	38,940	38,926
00543 Adult Probation-Restitution	4,325,663	135,286	4,460,949	3,557,697
00544 DA - Attorney General	28,229	1	28,230	28,219
00545 DA - Unadjudicated-Gambling	61,578	1	61,579	61,556
00546 DA - Forfeitures-Narcotics	186,549	(24,937)	161,612	69,115
00550 Justice of the Peace 1-1 Special	500,590	75	500,665	518,213
00551 Justice of the Peace 1-2 Special	113,265	100	113,365	119,068
00553 Justice of the Peace 3-3 Special	77,662	(4,055)	73,607	71,176
00554 Justice of the Peace 2-1 Special	398,821	(144)	398,677	397,617
00555 Justice of the Peace 2-2 Special	26,358	1,502	27,860	60,680
00556 Justice of the Peace 3-1 Special	23,481	1,451	24,933	14,524
00557 Justice of the Peace 3-2 Special	158,129	-	158,129	158,330
00559 Justice of the Peace 4-1 Special	46,403	(1,856)	44,547	45,169
00560 Justice of the Peace 4-2 Special	15,729	(4,660)	11,069	12,853
00561 Justice of the Peace 5-1 Special	17,336	775	18,111	20,745
00562 Justice of the Peace 5-2 Special	287,307	295	287,602	289,572
00570 Dallas County Housing Fin.	73,417	2	73,419	73,391
00571 Dallas County Housing Fin.	1,025,762	23	1,025,785	1,024,816
00580 Constable 1 Special Fund No. 580	76,077	1,798	77,875	43,406
00581 Constable 2 Special Fund No. 581	3,970	(2,470)	1,500	1,475
00582 Constable 3 Special Fund No. 582	59,957	(12,627)	47,329	18,070
00584 Constable 4 Special Fund No. 584	12,740	(3,814)	8,926	2,989
00586 Constable 5 Special Fund No. 586	17,039	(4,558)	12,481	24,127
00600 DCS - Administration	14,774,160	(1,032)	14,773,128	14,494,874
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	-	-	-	12,524
Total Fiduciary and Agency Cash and Investments	\$ 162,863,089	\$ (8,422,370)	\$ 154,440,719	\$ 146,945,708

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