



DALLAS COUNTY
DARRYL D. THOMAS
COUNTY AUDITOR

July 20, 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.

	<u>Exhibits</u>
<i>Balance Sheet: Budgeted Funds as of June 30, 2022</i>	
Summary of Cash and Investments: Budgeted Funds as of June 30, 2022	A
General Fund: Funds Available Analysis for the nine months ended June 30, 2022	B
Appropriations: Budget/Actual: Tax and Fee Funds for the nine months ended June 30, 2022	C
Revenue: Budget/Actual: Tax and Fee Funds for the nine months ended June 30, 2022	D
Revenue: Budget/Actual: General Fund for the nine months ended June 30, 2022	E
<i>Balance Sheet: Funds Not Budgeted as of June 30, 2022</i>	
Summary of Cash and Investments: Funds Not Budgeted as of June 30, 2022	F
Appropriations: Funds Not Budgeted for the nine months ended June 30, 2022	G
Revenue: Funds Not Budgeted for the nine months ended June 30, 2022	H
<i>Summary of County Bonded Indebtedness as of June 30, 2022</i>	I
<i>Summary of Cash and Investments: Fiduciary and Agency Funds as of June 30, 2022</i>	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
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**DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF JUNE 30, 2022 AND 2021**

ASSETS	June 30, 2022	June 30, 2021
Cash and Investments	\$ 722,315,274 (d)	\$ 772,273,733
Inventories, Stock Room	4,017,339	3,046,529
Net Receivables - County Taxes	8,922,258	9,571,592
Net Receivables - Other	9,883,000 (a)	7,968,000 (a)
Subtotal Net Receivables	18,805,258	17,539,592
Due from Other Governmental Units	1,878,535	9,040,938
Total Receivables	20,683,793	26,580,530
Prepayments and other assets	18,529,057	17,583,841
TOTAL ASSETS	\$ 765,545,464	\$ 819,484,633
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	52,495,389 (b)	52,337,748 (b)
Due to Other Governmental Units	67,125,611 (d)	110,548,452 (d)
TOTAL LIABILITIES	119,621,000	162,886,200
 FUND BALANCE (c)		
RESERVED:		
Inventories and Prepayment Reserves	22,546,396	20,630,370
Projects	182,843,815	329,319,711
General Fund - Encumbrances	25,308,482	27,748,474
Projects - Encumbrances	139,351,451	20,831,737
Other - Encumbrances	30,301,960	46,588,650
 UNRESERVED		
General Fund	203,221,593	189,965,767
Other Funds	42,350,765	21,513,724
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 765,545,464	\$ 819,484,633

(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 eight months ended May 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 nine months ended June 30, 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 June 30, 2022, including accrued interest, \$ 10,864,817 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 JUNE 30, 2022 AND 2021

Exhibit A

FUND	BEGINNING BALANCE June 2022	ACTUAL MONTH OF June 2022	ENDING BALANCE June 2022	ENDING BALANCE June 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 285,580,915	\$ (39,294,203)	\$ 246,286,712	\$ 231,847,941
00196 Major Projects	361,366,950	(439,246)	360,927,704	369,696,712
00205 Interest & Debt Retirement Fund	22,447,929	391,919	22,839,848	7,237,942
00466 Projected Federal Grants	15,385,804	(14,177,456)	1,208,348	69,027,038
	<u>684,781,598</u>	<u>(53,518,986)</u>	<u>631,262,612</u>	<u>677,809,633</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	34,931,281	1,394,102	36,325,383	32,748,265
00126 Permanent Improvement Fund	12,512,801	(203,911)	12,308,890	9,624,879
00162 Alternate Dispute Resolution	5,563,366	48,615	5,611,981	5,398,416
00168 Dallas County Historical Commission	17,583	-	17,583	3,742
00195 Major Technology Fund	30,646,625	(3,228,019)	27,418,606	39,408,881
00467 HUD Section 8	6,676,096	(87,864)	6,588,232	5,391,631
00468 Charter School Grants	919,229	(50,117)	869,112	356,781
00470 Law Library Fund	775,478	4,127	779,605	597,921
00471 Appellate Judicial System	1,132,477	792	1,133,269	933,584
	<u>93,174,938</u>	<u>(2,122,276)</u>	<u>91,052,662</u>	<u>94,464,100</u>
Total Governmental Funds Cash and Investments	<u>\$ 777,956,536</u>	<u>\$ (55,641,262)</u>	<u>\$ 722,315,274</u>	<u>\$ 772,273,733</u>

(a) In April 2020 Dallas County received \$239,952,373 from the US Treasury for CARES Act Coronavirus Relief Fund For State and Local Governments. As expenditures authorized by this Act are expensed by Dallas County, those amounts will be reimbursed to Dallas County from the funds received under this Act.

As of June 30, 2022, including interest, \$ 10,864,817 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 NINE MONTHS ENDED JUNE 30, 2022 AND 2021

Exhibit B

DEPARTMENT	BUDGET FY 2022	ENCUMBRANCES AS OF June 2022	ACTUAL YTD June 2022	FUNDS AVAILABLE June 2022	FUNDS AVAILABLE June 2021
(a)					
General Government					
1010 GG-County Judge	\$ 660,004	\$ 1,233	\$ 478,540	\$ 180,231	\$ 169,458
1011 Truancy Courts	745,468	21,748	557,454	166,267	181,717
1016 Planning and Development	523,341	-	374,675	148,666	77,635
1020 GG-Commissioners Court Administrator	1,963,302	53,125	1,100,092	810,085	398,163
1021 GG-Operation Services-Engineering	1,488,692	802,726	446,021	239,945	211,100
1022 GG-Operation Services- Facilities	26,231,133	4,246,742	14,793,172	7,191,219	5,885,949
1023 GG-Operation Services- Comm/Central Svcs	2,781,767	113,767	2,133,566	534,434	1,642,890
1024 GG-Operations Services-Records Mgt	960,112	27,339	635,171	297,602	326,960
1027 GG-Operations-Auto Service Center	8,266,095	4,666,093	3,014,572	585,429	1,043,292
1035 GG- Tax Assessor/Collector	17,331,251	153,500	12,162,867	5,014,883	4,296,978
1040 Human Resource/Civil Service	8,068,942	83,453	3,192,985	4,792,504	3,867,677
1050 GG-County Treasurer	1,704,797	19,723	1,200,900	484,174	389,041
1060 Office of Budget and Evaluation	1,059,167	159	665,254	393,754	385,411
1070 GG-County Auditor	10,363,364	20,779	7,514,157	2,828,428	2,309,724
1080 GG-Purchasing	1,875,260	64,282	1,167,355	643,623	651,077
1082 Small Business Enterprise SBE	784,261	6,724	381,423	396,114	436,949
1210 Elections	11,358,941	2,583,663	9,858,047	(1,082,769)	3,127,978
Subtotal General Government	96,313,834	12,865,054	59,676,253	23,772,526	25,402,000
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	553,625	4,565	257,781	291,280	297,358
2060 Veterans Service	581,997	2,010	241,985	338,002	100,718
Subtotal Community Services	1,135,622	6,575	499,766	629,282	398,076
Law Enforcement					
3110 Executive	1,814,432	12,502	1,212,167	589,763	551,110
3113 Internal Affairs	1,185,053	3,459	902,641	278,953	290,528
3121 General Services	1,269,430	1,149	1,005,378	262,903	251,725
3122 Personnel	1,780,054	80,275	1,038,593	661,186	236,012
3123 Training	1,236,564	164,432	983,702	88,430	299,380
3124 Communications	2,467,563	37,947	1,779,195	650,421	688,701
3125 Fiscal	3,701,856	159,113	2,132,759	1,409,985	710,528
3126 Photo Lab	269,369	2,255	197,381	69,733	104,778
3128 Bonds	2,799,589	17,044	2,154,152	628,393	771,620
3129 Bailiff	11,451,228	1,493	9,767,842	1,681,893	1,760,663
3130 Warrants	5,460,458	16,304	4,011,130	1,433,025	1,448,992
3131 Fugitive Transportation	2,100,342	3,234	1,553,835	543,273	553,154
3132 Civil	516,172	9,529	400,219	106,423	125,930
3134 Criminal Investigation	3,262,970	30,250	2,780,069	452,651	577,541
3136 FLEET	289,664	36,237	206,664	46,763	54,569
3137 Freeway Management Program	14,039,921	238,252	9,467,268	4,334,401	4,350,278
3140 Detention Services	1,221,556	8,553	963,215	249,787	232,617
3141 North Tower	31,526,525	53,091	29,311,177	2,162,257	2,747,080
3142 West Tower	20,398,025	52,683	16,800,681	3,544,661	504,286
3147 Central Intake	15,277,600	82,430	12,292,178	2,902,992	3,021,027
3148 South Tower	25,090,122	38,240	21,089,563	3,962,320	3,624,974
3150 Classification and Release	26,023,563	66,260	20,921,112	5,036,191	4,165,991
3151 Inmate Program	-	-	850	(850)	-
3152 Central Kitchen	10,894,059	66,248	9,156,265	1,671,546	724,996
3153 Central Laundry	1,978,290	-	1,596,742	381,548	460,234
3155 Jail Medical	12,561,285	11,349	11,519,546	1,030,390	647,344
Subtotal Sheriff	198,615,688	1,192,327	163,244,324	34,179,037	28,904,059
3210 Constable Precinct #1	3,132,713	19,605	2,400,120	712,988	430,681
3220 Constable Precinct #2	2,028,917	(6,110)	1,328,085	706,943	448,513
3230 Constable Precinct #3	2,821,192	199,245	1,500,127	1,121,819	581,057
3240 Constable Precinct #4	2,790,887	12,002	1,930,926	847,959	639,431
3250 Constable Precinct #5	1,858,393	9,637	1,435,249	413,507	565,580
Subtotal Constable	12,632,102	234,380	8,594,507	3,803,215	2,665,262
3311 Crime Lab	11,843,721	532,532	7,038,322	4,272,868	3,288,993
3312 Medical Examiner	9,726,972	467,416	6,623,484	2,636,072	2,021,433
3313 Breath Alcohol Program	343,064	1,500	250,627	90,937	139,825
Subtotal Institute of Forensic Sciences	21,913,757	1,001,448	13,912,433	6,999,877	5,450,251

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

Exhibit B

DEPARTMENT	BUDGET FY 2022 (a)	ENCUMBRANCES AS OF June 2022	ACTUAL YTD June 2022	FUNDS AVAILABLE June 2022	FUNDS AVAILABLE June 2021
3320 Community Supervision	2,263,653	179,021	857,000	1,227,632	728,276
3330 Public Service Program	1,647,857	9,146	1,031,181	607,530	341,133
3343 Unincorporated Area Services	499,694	-	205,654	294,040	236,325
Subtotal Law Enforcement	237,572,751	2,616,322	187,845,098	47,111,332	38,325,305
Justice Administration					
3340 Building Security	5,216,636	364,780	3,723,565	1,128,292	1,306,890
3341 Emergency Management	615,003	(92)	478,777	136,318	159,659
3342 Fire Marshal	1,582,326	280,586	877,249	424,490	350,695
4011 District Attorney	61,359,726	148,722	44,812,563	16,398,440	15,003,873
4012 DA-Special Allocation	-	-	-	-	-
4013 Drug Court Program	382,344	355	311,224	70,765	51,721
4014 Jail Diversion	965,705	993	755,478	209,234	199,271
4015 Divert Court Department	468,599	101,631	138,736	228,232	230,319
4016 S.T.A.C. Court	115,538	25,443	10,620	79,475	51,895
4020 District Clerk	15,644,360	46,364	9,738,300	5,859,696	6,596,712
4031 County Clerk	12,946,078	16,217	8,282,615	4,647,246	3,587,935
4032 County Clerk-Collections	1,307,754	15,092	837,756	454,906	385,681
4033 Truancy Courts Clerks	1,225,464	-	509,079	716,385	94,049
4040 Public Defender	19,729,317	53,930	13,278,501	6,396,887	5,160,483
4051 District Court Administration	272,611	2,119	216,268	54,224	62,129
4056 Domestic Relations Office Administration	3,435,643	8,150	2,465,126	962,367	964,830
4060 Jury Service	2,347,873	105,860	1,460,582	781,430	1,702,937
4065 Grand Jury Service	226,000	-	149,380	76,620	166,820
4071 5th Court of Appeals	268,102	-	107,949	160,153	42,735
4072 First Admin. Judicial Region	156,451	-	143,986	12,465	9,532
4080 Court Cost Miscellaneous	7,549,977	23,574	345,989	7,180,414	7,509,178
4110 14th Civil District Court	337,059	402	233,725	102,933	94,446
4115 44th Civil District Court	330,556	925	280,495	49,136	99,947
4120 68th Civil District Court	296,462	1,311	209,135	86,016	79,164
4125 95th Civil District Court	331,552	871	230,113	100,568	90,935
4130 101st Civil District Court	306,197	10,579	188,896	106,722	83,821
4135 116th Civil District Court	329,179	391	230,671	98,118	90,101
4140 134th Civil District Court	393,684	116	261,440	132,128	121,957
4145 160th Civil District Court	303,631	1,761	214,620	87,251	92,951
4150 162nd Civil District Court	329,833	489	225,712	103,632	89,399
4155 191st Civil District Court	342,030	826	229,209	111,996	111,882
4160 192nd Civil District Court	293,545	631	205,828	87,087	66,281
4165 193rd Civil District Court	304,400	3,937	207,870	92,593	83,945
4170 298th Civil District Court	333,444	56	229,722	103,666	92,926
4175 Civil District Masters	429,554	9,304	121,836	298,414	165,788
4180 Civil Tax Court	394,064	17,818	247,860	128,386	124,218
4210 254th Family Court	701,254	24,596	388,501	288,157	302,712
4215 255th Family Court	694,099	20,936	361,482	311,681	268,409
4220 256th Family Court	662,534	(309)	439,798	223,045	244,998
4225 301st Family Court	697,214	2,769	496,678	197,767	263,716
4230 302nd Family Court	665,660	4,585	414,626	246,448	250,708
4235 303rd Family Court	694,809	2,733	451,894	240,181	224,646
4240 330th Family Court	758,149	23,727	407,253	327,169	271,962
4250 IV-D Court	394,750	53,653	244,625	96,472	94,639
4310 304th Juvenile Court	2,437,621	15,128	1,385,808	1,036,685	874,175
4320 305th Juvenile Court	2,455,066	3,134	1,361,292	1,090,639	826,149
4401 Criminal District Court #1	857,615	(1,559)	601,708	257,466	226,230
4402 Criminal District Court #2	854,037	117,976	512,112	223,949	292,165
4403 Criminal District Court #3	806,615	38,600	492,040	275,975	269,212
4404 Criminal District Court #4	684,764	(2,195)	605,055	81,904	98,979
4405 Criminal District Court #5	849,087	54,612	692,112	102,363	135,731
4406 Criminal District Court #6	969,932	146,860	655,081	167,991	248,908
4407 Criminal District Court #7	762,467	52,804	585,508	124,155	181,725
4410 194th Criminal District Court	813,062	84,835	643,371	84,856	152,228
4415 195th Criminal District Court	793,901	74,619	571,051	148,231	261,857
4420 203rd Criminal District Court	848,736	(734)	651,620	197,851	304,778
4425 204th Criminal District Court	807,073	3,893	654,628	148,552	256,534
4430 265th Criminal District Court	794,893	178,536	525,606	90,751	196,525
4435 282nd Criminal District Court	752,545	11,557	565,735	175,252	123,740
4440 283rd Criminal District Court	844,608	108,587	539,568	196,453	209,275
4445 291st Criminal District Court	801,214	98,589	613,421	89,205	227,452
4450 292nd Criminal District Court	860,605	22,952	765,111	72,542	(8,434)
4455 363rd Criminal District Court	718,154	48,635	561,856	107,664	159,759
4460 Criminal District Magistrates	2,803,245	1,813	2,173,548	627,884	700,961
4461 Pretrial Release	7,436,674	303,870	4,930,400	2,202,403	981,031
4465 Staff Attorneys	606,477	2,818	512,938	90,720	79,941
4470 Criminal District Court Manager	509,590	58,412	414,469	36,710	32,687
4501 County Court at Law #1	510,156	767	376,625	132,764	135,898
4502 County Court at Law #2	462,099	(31)	331,210	130,920	149,341
4503 County Court at Law #3	479,569	484	346,958	132,126	67,705
4504 County Court at Law #4	557,315	438	411,700	145,177	150,185
4505 County Court at Law #5	539,358	1,864	345,721	191,773	157,798
4601 County Criminal Court #1	614,782	539	413,561	200,683	207,920
4602 County Criminal Court #2	806,467	3,879	455,634	346,954	399,837
4603 County Criminal Court #3	727,009	3,302	322,367	401,341	410,713
4604 County Criminal Court #4	692,004	3,220	539,389	149,395	201,904
4605 County Criminal Court #5	811,149	2,618	426,081	382,449	511,138

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021**

Exhibit B

DEPARTMENT	BUDGET FY 2022	ENCUMBRANCES AS OF June 2022	ACTUAL YTD June 2022	FUNDS AVAILABLE June 2022	FUNDS AVAILABLE June 2021
	(a)				
4606 County Criminal Court #6	705,919	3,483	516,139	186,297	220,910
4607 County Criminal Court #7	636,525	4,535	444,054	187,936	236,394
4608 County Criminal Court #8	684,664	4,599	589,106	90,959	39,221
4609 County Criminal Court #9	835,026	4,603	431,141	399,283	349,712
4610 County Criminal Court #10	855,458	1,187	453,853	400,418	330,056
4611 County Criminal Court #11	671,938	6,832	525,184	139,922	220,632
4615 County Criminal Court of Appeals	642,673	1,034	262,811	378,828	373,080
4616 County Criminal Court of Appeals #2	648,598	(8)	465,125	183,480	165,306
4617 County Criminal Court - Magistrate	439	(9)	252	196	131
4620 County Criminal Court Manager	456,226	4,817	279,103	172,307	146,087
4701 Probate Court #1	879,183	3,485	628,857	246,840	312,525
4702 Probate Court #2	1,057,006	3,370	729,100	324,537	308,777
4703 Probate Court #3	1,340,434	12,893	875,089	452,453	514,665
4704 Investigators/Court Visitor Program	1,212,388	8,042	867,412	336,933	229,946
4705 Probate Associates	767,977	193	576,821	190,963	192,949
4811 J.P. 1-1	1,102,630	(5,901)	820,788	287,743	311,380
4812 J.P. 1-2	787,681	8,279	518,266	261,136	264,887
4821 J.P. 2-1	767,792	8,980	491,848	266,964	234,534
4822 J.P. 2-2	762,508	(6,182)	571,008	197,682	237,187
4831 J.P. 3-1	967,451	3,395	723,133	240,923	267,543
4832 J.P. 3-2	866,684	1,256	553,726	311,702	267,592
4841 J.P. 4-1	770,578	17,222	527,956	225,400	191,159
4842 J.P. 4-2	675,514	10,408	469,227	195,878	173,626
4851 J.P. 5-1	775,112	(2,619)	552,568	225,163	207,470
4852 J.P. 5-2	776,023	3,761	414,977	357,286	315,104
Subtotal Justice Administration	202,053,481	2,914,304	133,436,564	65,702,612	62,381,816
Health and Social Services					
1110 Employee Health Clinic	693,853	28,147	389,028	276,678	198,037
2070 Welfare Assistance	3,142,259	28,723	2,393,180	720,356	1,214,085
5110 Juvenile Administration	27,626,885	1,013,581	14,977,219	11,636,085	10,229,616
5114 Juvenile-Detention Center	19,337,641	42,392	11,983,903	7,311,346	6,801,315
5115 Juvenile-Emergency Shelter	2,955,556	4,304	2,071,667	879,585	914,213
5116 Juvenile-Letot Center	3,842,291	13,561	2,738,044	1,090,686	987,492
5117 Juvenile-Youth Village	4,883,198	12,483	3,271,433	1,599,282	1,604,317
5118 Juvenile-Medlock Center	5,470,506	6,922	3,617,329	1,846,255	1,817,303
5119 Juvenile-Letot Residential Treatment Center	2,667,317	5,306	1,572,573	1,089,438	874,537
5210 Health Administration	1,651,078	58,368	1,216,868	375,841	281,468
5211 Environmental Health	2,001,232	324,790	943,172	733,269	676,013
5212 Public Health Lab	3,874,039	281,482	2,185,712	1,406,844	1,134,681
5213 Preventive Health	4,251,950	666,850	1,717,451	1,867,649	1,833,005
5214 Communicable Disease Control	955,595	67,411	575,846	312,337	278,754
5215 STD Clinic	2,905,933	55,493	969,187	1,881,253	1,334,660
5216 TB Clinic	2,916,533	76,519	1,787,670	1,052,344	980,273
5218 HHS - Finance Admin	1,346,917	48,908	845,014	452,994	403,441
5310 Budget Office Community Contracts	13,471,237	1,713,000	6,499,673	5,258,564	2,676,803
5330 CPS Program	4,423,197	1,515,059	2,844,511	63,627	1,032,963
Subtotal Health and Social Services	108,417,216	5,963,300	62,599,482	39,854,433	35,272,977
Other Operating					
5340 Wilmer Substance Abuse Facility	330,472	15,889	211,017	103,566	83,161
9910 Countywide Appropriations	18,562,098	916,049	9,993,182	7,652,866	2,855,094
9930 Cash Match for Grants	6,957,907	-	6,957,907	-	-
9940 Reserves and Contingency	9,323,375	495	-	9,322,881	8,098,628
Subtotal Other Operating	35,173,853	932,433	17,162,106	17,079,313	11,036,884
9950 Emergency Reserves (a)	64,677,353	10,494	-	64,666,859	61,660,393
Grand Total	\$ 745,344,109	\$ 25,308,482	\$ 461,219,270	\$ 258,816,357	\$ 234,477,451
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	(6,397,070)
	<u>\$ 64,666,859</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 NINE MONTHS ENDED JUNE 30, 2022 AND 2021

Exhibit C

FUND	FY 2022 BUDGET (a)	ENCUMBRANCES June 2022	ACTUAL MONTH OF June 2022	YTD ACTUAL + ENCUMBRANCES June 2022	BALANCE OF BUDGET June 2022	YTD ACTUAL + ENCUMBRANCES June 2021
105 Road & Bridge	\$ 55,525,918	\$ 1,029,054	\$ 743,214	\$ 30,655,208	\$ 24,870,710	\$ 30,936,929
120 General Fund	745,344,109	25,308,482	53,334,452	486,527,752	258,816,357	457,303,574
126 Permanent Improvement Fund	13,384,545	4,207,826	227,339	5,853,036	7,531,510	2,638,418
162 Alternate Dispute Resolution	6,077,383	3,807	19,869	278,688	5,798,694	334,690
168 Dallas County Historical Commission	3,500	-	-	100	3,400	-
195 Major Technology Fund	98,801,447	22,749,035	4,970,247	71,141,971	27,659,476	64,097,787
196 Major Projects	409,875,134	116,602,417	6,397,633	190,336,719	219,538,415	78,331,884
205 Interest & Debt Retirement Fund	27,362,746	-	-	2,748,700	24,614,046	19,950,350
466 Grants	281,434,615	24,293,824	22,714,838	139,979,678	141,454,937	210,611,968
467 HUD Section 8	60,745,508	629,331	4,093,860	37,911,780	22,833,728	35,434,499
468 Charter School Grants	10,132,240	104,979	622,663	5,844,862	4,287,378	6,076,627
470 Law Library Fund	1,689,789	33,139	62,336	756,068	933,721	752,618
471 Appellate Judicial System	1,067,100	-	16,187	32,646	1,034,454	126,063
Total	<u>\$ 1,711,444,034</u>	<u>\$ 194,961,894</u>	<u>\$ 93,202,638</u>	<u>\$ 972,067,207</u>	<u>\$ 739,376,826</u>	<u>\$ 906,595,407</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 NINE MONTHS ENDED JUNE 30, 2022 AND 2021**

Exhibit D

FUND	FY 2022 BUDGET	ACTUAL MONTH OF June 2022	TOTAL YTD REVENUE June 2022	BALANCE OF BUDGET June 2022	TOTAL YTD REVENUE June 2021
105 Road and Bridge	\$ 29,417,800	\$ 1,893,401	\$ 29,704,851	\$ 287,051	\$ 30,245,529
120 General Fund	664,796,602	12,438,874	605,702,647	(59,093,955)	579,424,921
126 Permanent Improvement	5,055,000	11,319	5,040,238	(14,762)	4,753,688
162 Alternate Dispute	859,400	68,212	638,149	(221,251)	603,148
168 Historical Commission	-	-	5,018	5,018	3,335
195 Major Technology	51,100,000	107,856	50,210,062	(889,938)	51,120,391
196 Major Projects	105,485,926	994,458	104,900,101	(585,825)	124,236,680
205 Debt Service	18,456,584	391,919	18,020,909	(435,675)	21,913,372
464 American Rescue Plan	256,084,044	255,959,044	507,736,617	251,652,573	-
466 Projected Federal Grants	167,745,666	8,854,338	109,066,904	(a) (58,678,762)	226,399,299
467 HUD Section 8	57,473,145	4,173,704	38,289,498	(19,183,647)	34,483,605
468 Charter School Grants	9,835,334	556,931	4,562,010	(5,273,324)	4,415,411
470 Law Library	1,211,100	91,823	867,248	(343,852)	687,095
471 Appellate Judicial	301,600	11,972	228,053	(73,547)	262,630
TOTAL	<u>\$ 1,367,822,201</u>	<u>\$ 285,553,850</u>	<u>\$ 1,474,972,305</u>	<u>\$ 107,150,104</u>	<u>\$ 1,078,549,105</u>

(a) In April 2020 Dallas County received \$239,952,373 from the US Treasury for CARES Act Coronavirus Relief Fund For State and Local Governments. As expenditures authorized by this Act are expensed by Dallas County, those amounts will be reimbursed to Dallas County from the funds received under this Act.

As of June 30, 2022, including accrued interest, \$ 10,864,817 of the CARES Act Coronavirus Relief Funds remain.

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

DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-GENERAL FUND
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

Exhibit E

DESCRIPTION	FY 2022 BUDGET	ACTUAL MONTH OF June 2022	TOTAL YTD REVENUE June 2022	BALANCE OF BUDGET June 2022	TOTAL YTD REVENUE June 2021
Ad Valorem and Occupation Tax	\$ 476,437,078	1,058,472	\$ 468,503,707	\$ (7,933,371)	\$ 446,186,072
Licenses, Permits and Registrations	26,000,000	49,866	28,130,808	2,130,808	22,454,629
Fines and Forfeitures	186,000	266,400	876,790	690,790	1,124,407
Use of Money and Property	4,053,000	516,860	3,763,611	(289,389)	2,775,960
Charges for Current Services - General Government	43,591,000	2,937,440	36,846,598	(6,744,402)	29,146,747
Charges for Current Services - Public Safety	7,650,000	868,908	7,234,007	(415,993)	4,705,732
Charges for Current Services - Judiciary	21,032,665	1,762,652	15,891,242	(5,141,423)	15,932,028
Reimbursements for Current Services - General Government	784,000	52,418	224,244	(559,756)	504,949
Reimbursements for Current Services - Public Safety	20,421,500	1,772,355	19,092,886	(1,328,614)	14,492,489
Reimbursements for Current Services - Judicial	5,459,005	92,363	1,995,647	(3,463,358)	3,180,715
Reimbursements for Current Services - Health	10,720,500	2,293,525	7,247,712	(3,472,788)	5,447,966
Intergovernmental - General Government	1,175,000	99,503	977,970	(197,030)	833,077
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	-	659,000	-	659,000
Intergovernmental - Judiciary	1,642,500	236,260	947,586	(694,914)	1,646,941
Intergovernmental - Health and Welfare	220,000	11,200	116,382	(103,618)	190,657
Miscellaneous	720,900	260,258	3,652,100	2,931,200	1,729,723
Interfund Transfers	43,444,454	160,394	9,542,356	(33,902,098)	28,413,829
TOTAL	<u>\$ 664,796,602</u>	<u>\$ 12,438,874</u>	<u>\$ 605,702,647</u>	<u>\$ (59,093,955)</u>	<u>\$ 579,424,921</u>

(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 JUNE 30, 2022 AND 2021

ASSETS	June 30, 2022	June 30, 2021
Cash and Investments	\$ 548,666,683 (c)	\$ 335,213,327
Inventories, Stock Room	53,450	54,240
Net Receivables - Other	<u>1,151,000 (a)</u>	<u>1,478,000 (a)</u>
Subtotal Net Receivables	1,151,000	1,478,000
Due from Other Governmental Units	<u>47,763</u>	<u>47,763</u>
Total Receivables	1,198,763	1,525,763
Prepayments and other assets	380,845	430,877
TOTAL ASSETS	<u><u>\$ 550,299,741</u></u>	<u><u>\$ 337,224,207</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	5,849,425 (b)	4,273,327 (b)
Due to Other Governmental Units	<u>438,166,970 (c)</u>	<u>256,068,481</u>
TOTAL LIABILITIES	444,016,395	260,341,808
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	434,295	485,117
Projects	15,082,604	16,605,037
Projects - Encumbrances	612,989	2,093,597
Other - Encumbrances	41,335,816	9,707,468
 UNRESERVED		
General Fund	-	-
Other Funds	48,817,640	47,991,180
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 550,299,741</u></u>	<u><u>\$ 337,224,207</u></u>

(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% was funded in June 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 June 30, 2022 including accrued interest, \$ 438,059,091 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 JUNE 30, 2022 AND 2021

Exhibit F

FUND	BEGINNING BALANCE June 2022	ACTUAL MONTH OF June 2022	ENDING BALANCE June 2022	ENDING BALANCE June 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ (47,073)	\$ 73,391	\$ 26,318	\$ 81,170
00170 Return Check Collection	(71,526)	(1,084)	(72,610)	(51,569)
00190 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	73,255
00210 DS Arbitrage Rebate	168	-	168	168
00464 American Rescue Plan	233,909,898	239,030,144	472,940,042	255,959,823
	<u>233,864,721</u>	<u>239,102,451</u>	<u>472,967,172</u>	<u>256,062,847</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	2,151,620	8,544	2,160,164	2,118,806
00201 Technology Fund	357,531	10,944	368,475	239,379
00202 Local Government Fund	18,130,109	(149,507)	17,980,602	15,417,323
00203 Local Official Fund	10,576,723	186,100	10,762,823	9,492,625
00204 Record Management Fund	24,375,227	377,008	24,752,235	28,305,067
00500 Payroll	160,993	28,562	189,555	(3,082)
00538 DA - Check Processing	232,305	818	233,124	234,611
00547 DA - State Forfeitures/Other	181,657	(36,558)	145,100	181,550
00704 Unallocated Tax	2,764,210	567,385	3,331,596	4,077,561
	<u>58,930,375</u>	<u>993,297</u>	<u>59,923,672</u>	<u>60,063,839</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	11,738,525	(10,656)	11,727,869	14,923,413
00482 Permanent Improvement Bond Series	64,134	-	64,134	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811	369,811
	<u>12,621,808</u>	<u>(10,656)</u>	<u>12,611,152</u>	<u>15,806,696</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>\$ 308,581,591</u>	<u>\$ 240,085,092</u>	<u>\$ 548,666,683</u>	<u>\$ 335,213,327</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% was funded in June 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 NINE MONTHS ENDED JUNE 30, 2022 AND 2021

Exhibit G

FUND	ENCUMBRANCES June 2022	ACTUAL MONTH OF June 2022	YTD ACTUAL + ENCUMBRANCES June 2022	YTD ACTUAL + ENCUMBRANCES June 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ (57,087)	\$ 6,591	\$ (64,362)
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
00464 American Rescue Plan	32,904,602	6,132,851	70,077,321	-
	<u>32,904,602</u>	<u>6,075,764</u>	<u>70,083,913</u>	<u>(64,362)</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	149,056	4,738	488,774	336,925
00201 Technology Fund	-	91	1,412	1,301,005
00202 Local Government Fund	1,820,763	245,985	5,455,467	6,201,887
00203 Local Official Fund	1,583,349	413,841	5,175,066	5,119,383
00204 Record Management Fund	4,878,046	385,186	16,461,299	16,554,009
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	791	8,929	9,121
00547 DA - State Forfeitures/Other	-	36,558	36,558	-
	<u>8,431,214</u>	<u>1,087,189</u>	<u>27,627,504</u>	<u>29,522,328</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00441 Combination Tax and Parking Series 2016	562,383	17,607	1,835,427	35,278,319
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	44,223	-	44,223	68,687
Subtotal permanent improvement funds	<u>606,606</u>	<u>17,607</u>	<u>1,879,650</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>612,989</u>	<u>17,607</u>	<u>1,886,033</u>	<u>35,583,905</u>
Total	<u>\$ 41,948,806</u>	<u>\$ 7,180,560</u>	<u>\$ 99,597,450</u>	<u>\$ 65,041,870</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 NINE MONTHS ENDED JUNE 30, 2022 AND 2021

Exhibit H

FUND	ACTUAL MONTH OF June 2022	TOTAL YTD REVENUE June 2022	TOTAL YTD REVENUE June 2021
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	(1,084)	(13,694)	4,778
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
00464 American Rescue Plan (b)	255,959,044	507,736,617	255,959,823
	<u>255,957,960</u>	<u>507,722,923</u>	<u>255,964,601</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	12,593	457,322	390,494
00201 Technology Fund	11,033	95,939	100,246
00202 Local Government Fund	63,834	1,725,874	1,789,967
00203 Local Official Fund	639,520	4,207,823	4,136,619
00204 Record Management Fund	733,937	6,933,176	7,377,968
00500 Payroll	-	-	-
00538 DA - Check Processing	1,394	11,833	22,933
00547 DA - State Forfeitures/Other	-	99	77
	<u>1,462,311</u>	<u>13,432,066</u>	<u>13,818,304</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>\$ 257,420,271</u>	<u>\$ 521,154,989</u>	<u>\$ 269,782,905</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% was funded in June 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 June 30, 2022, including accrued interest, \$ 438,059,091 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 JUNE 30, 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 JUNE 30, 2022 AND 2021

Exhibit J

FUND	BEGINNING BALANCE June 2022	ACTUAL MONTH OF June 2022	ENDING BALANCE June 2022	ENDING BALANCE June 2021
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 9,506,144	\$ 4,736,747	\$ 14,242,891	\$ 14,876,317
00130 Election Fund-Special	30,768	138,581	169,349	44,306
00166 State Report Interest Fund	1,247,147	625,134	1,872,282	3,097,390
00501 County Clerk-Special	18,410,978	181,514	18,592,492	15,906,308
00502 County Clerk-Trust	27,656,355	281,076	27,937,431	24,747,612
00503 District Clerk-Special	10,747,094	(2,344,402)	8,402,693	5,441,245
00504 District Clerk-Trust	42,187,462	(2,643,704)	39,543,758	38,432,567
00505 Sheriff-Special	342,641	1,992,127	2,334,768	315,220
00506 County Clerk Special Trust Fund	30,315,125	12,151,673	42,466,797	34,629,248
00532 Escrow Fund	19,443,094	(2,275,538)	17,167,556	3,852,091
00537 Youth Village Special Fund	525	0	525	524
00542 DA - Police Agencies	38,961	-	38,961	38,938
00543 Adult Probation-Restitution	4,101,982	186,225	4,288,207	4,252,958
00544 DA - Attorney General	28,245	-	28,245	28,228
00545 DA - Unadjudicated-Gambling	61,611	-	61,611	61,575
00546 DA - Forfeitures-Narcotics	191,969	2,308	194,277	172,739
00550 Justice of the Peace 1-1 Special	501,734	869	502,603	503,530
00551 Justice of the Peace 1-2 Special	116,006	404	116,410	110,518
00553 Justice of the Peace 3-3 Special	73,615	11,246	84,861	82,031
00554 Justice of the Peace 2-1 Special	411,110	(6,867)	404,242	401,075
00555 Justice of the Peace 2-2 Special	28,228	1,601	29,829	28,830
00556 Justice of the Peace 3-1 Special	35,138	6,733	41,871	14,806
00557 Justice of the Peace 3-2 Special	158,144	-	158,144	158,129
00559 Justice of the Peace 4-1 Special	44,158	725	44,883	46,250
00560 Justice of the Peace 4-2 Special	9,974	6,305	16,279	9,583
00561 Justice of the Peace 5-1 Special	12,088	510	12,598	18,296
00562 Justice of the Peace 5-2 Special	291,134	75	291,209	286,321
00570 Dallas County Housing Fin.	73,457	-	73,457	73,414
00571 Dallas County Housing Fin.	1,026,706	-	1,026,706	1,025,619
00580 Constable 1 Special Fund No. 580	76,839	(2,468)	74,371	72,174
00581 Constable 2 Special Fund No. 581	2,967	-	2,967	2,615
00582 Constable 3 Special Fund No. 582	43,929	5,439	49,368	8,828
00584 Constable 4 Special Fund No. 584	4,575	-	4,575	19,187
00586 Constable 5 Special Fund No. 586	10,961	-	10,961	11,036
00600 DCS - Administration	16,347,045	36,155	16,383,200	14,590,317
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	13,188	1,795	14,983	13,042
Total Fiduciary and Agency Cash and Investments	\$ 184,179,973	\$ 13,094,262	\$ 197,274,235	\$ 164,069,743

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