



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

July 1, 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>Exhibit</u>
<i>Balance Sheet: Budgeted Funds as of May 31, 2022</i>	
Summary of Cash and Investments: Budgeted Funds as of May 31, 2022	A
General Fund: Funds Available Analysis for the eight months ended May 31, 2022	B
Appropriations: Budget/Actual: Tax and Fee Funds for the eight months ended May 31, 2022	C
Revenue: Budget/Actual: Tax and Fee Funds for the eight months ended May 31, 2022	D
Revenue: Budget/Actual: General Fund for the eight months ended May 31, 2022	E
<i>Balance Sheet: Funds Not Budgeted as of May 31, 2022</i>	
Summary of Cash and Investments: Funds Not Budgeted as of May 31, 2022	F
Appropriations: Funds Not Budgeted for the eight months ended May 31, 2022	G
Revenue: Funds Not Budgeted for the eight months ended May 31, 2022	H
<i>Summary of County Bonded Indebtedness as of May 31, 2022</i>	I
<i>Summary of Cash and Investments: Fiduciary and Agency Funds as of May 31, 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
cc: County Treasurer

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

ASSETS	May 31, 2022	May 31, 2021
Cash and Investments	\$ 777,938,290 (d)	\$ 868,561,846
Inventories, Stock Room	4,040,703	3,082,769
Net Receivables - County Taxes	10,521,936	13,542,677
Net Receivables - Other	9,883,000 (a)	7,968,000 (a)
Subtotal Net Receivables	20,404,936	21,510,677
Due from Other Governmental Units	1,471,816	10,098,286
Total Receivables	21,876,752	31,608,963
Prepayments and other assets	18,532,978	17,597,880
TOTAL ASSETS	\$ 822,388,723	\$ 920,851,458
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	48,591,673 (b)	39,981,327 (b)
Due to Other Governmental Units	62,625,778 (d)	111,333,121 (d)
TOTAL LIABILITIES	111,217,450	151,314,448
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	22,573,681	20,680,649
Projects	174,937,437	366,381,183
General Fund - Encumbrances	29,937,270	28,333,673
Projects - Encumbrances	157,927,019	16,440,082
Other - Encumbrances	29,441,035	32,699,329
UNRESERVED		
General Fund	240,568,385	265,225,351
Other Funds	55,786,446	39,776,743
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 822,388,723	\$ 920,851,458

(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 eight months ended May 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 May 31, 2022, including accrued interest, \$ 10,797,235 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
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2022 AND 2021**

Exhibit B

DEPARTMENT	BUDGET FY 2022 (a)	ENCUMBRANCES AS OF May 2022	ACTUAL YTD May 2022	FUNDS AVAILABLE May 2022	FUNDS AVAILABLE May 2021
General Government					
1010 GG-County Judge	\$ 660,004	\$ 1,289	\$ 427,159	\$ 231,556	\$ 273,949
1011 Truancy Courts	745,468	4,308	502,468	238,691	272,449
1016 Planning and Development	523,341	-	325,581	197,760	137,115
1020 GG-Commissioners Court Administrator	1,963,302	67,503	978,539	917,261	654,877
1021 GG-Operation Services-Engineering	1,488,692	861,264	397,189	230,238	282,091
1022 GG-Operation Services- Facilities	26,231,133	4,673,589	12,906,149	8,651,395	8,772,231
1023 GG-Operation Services- Comm/Central Svcs	2,781,767	181,470	2,025,612	574,685	1,753,451
1024 GG-Operations Services-Records Mgt	960,112	22,291	560,938	376,882	482,269
1027 GG-Operations-Auto Service Center	8,578,422	4,519,259	2,481,448	1,577,715	1,190,767
1035 GG- Tax Assessor/Collector	17,331,251	137,077	10,925,457	6,268,717	6,719,932
1040 Human Resource/Civil Service	8,068,942	74,269	2,830,791	5,163,881	4,221,720
1050 GG-County Treasurer	1,704,797	25,667	1,075,601	603,529	622,584
1060 Office of Budget and Evaluation	1,059,167	393	590,121	468,652	523,711
1070 GG-County Auditor	10,363,364	30,129	6,708,290	3,624,945	3,858,716
1080 GG-Purchasing	1,865,260	8,320	1,037,904	819,036	956,741
1082 Small Business Enterprise SBE	784,261	7,232	340,647	436,382	522,638
1210 Elections	9,616,521	1,003,912	9,297,230	(684,622)	4,252,167
Subtotal General Government	94,873,742	11,617,974	53,411,127	29,844,642	35,497,408
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	553,625	4,637	223,844	325,144	350,047
2060 Veterans Service	581,547	2,076	212,295	367,175	162,261
Subtotal Community Services	1,135,172	6,713	436,140	692,319	512,308
Law Enforcement					
3110 Executive	1,814,432	12,199	1,082,452	719,781	810,834
3113 Internal Affairs	1,185,053	3,499	805,633	375,921	470,019
3121 General Services	1,269,430	907	900,116	368,406	430,953
3122 Personnel	1,780,054	129,205	883,841	767,008	463,958
3123 Training	1,209,564	137,891	806,280	265,392	470,792
3124 Communications	2,479,663	37,947	1,600,553	841,163	1,130,586
3125 Fiscal	3,701,856	179,720	1,896,057	1,626,079	1,179,813
3126 Photo Lab	269,369	1,786	177,294	90,289	127,480
3128 Bonds	2,799,589	12,319	1,925,653	861,617	1,177,772
3129 Bailiff	11,451,228	1,730	8,748,358	2,701,140	3,809,468
3130 Warrants	5,460,458	16,540	3,600,780	1,843,138	2,256,443
3131 Fugitive Transportation	2,100,342	3,433	1,381,998	714,911	962,230
3132 Civil	513,532	9,962	361,977	141,593	211,478
3134 Criminal Investigation	3,262,970	31,073	2,479,380	752,516	1,244,850
3136 FLEET	289,664	25,416	182,373	81,875	96,611
3137 Freeway Management Program	14,089,723	238,130	8,433,020	5,418,573	6,354,614
3140 Detention Services	1,221,556	4,811	856,466	360,279	429,447
3141 North Tower	31,557,428	55,892	25,942,160	5,559,376	8,681,459
3142 West Tower	20,357,122	36,128	15,041,358	5,279,637	4,290,041
3147 Central Intake	15,277,600	82,591	10,975,521	4,219,488	5,567,954
3148 South Tower	25,067,320	24,181	18,739,564	6,303,576	7,993,882
3150 Classification and Release	26,023,563	40,927	18,702,738	7,279,898	8,620,373
3151 Inmate Program	-	-	850	(850)	-
3152 Central Kitchen	9,394,599	419,415	7,852,890	1,122,295	2,745,966
3153 Central Laundry	1,978,290	-	1,422,897	555,393	755,004
3155 Jail Medical	12,561,285	12,225	10,332,907	2,216,152	3,156,326
Subtotal Sheriff	197,115,688	1,517,925	145,133,116	50,464,647	63,438,354
3210 Constable Precinct #1	3,132,713	21,945	2,160,945	949,823	929,435
3220 Constable Precinct #2	2,028,917	(6,110)	1,198,655	836,373	758,423
3230 Constable Precinct #3	2,821,192	199,342	1,333,980	1,287,869	901,129
3240 Constable Precinct #4	2,790,887	12,002	1,723,090	1,055,794	1,039,807
3250 Constable Precinct #5	1,858,393	12,838	1,278,082	567,473	848,569
Subtotal Constable	12,632,102	240,017	7,694,752	4,697,333	4,477,361
3311 Crime Lab	11,843,721	862,687	6,158,146	4,822,888	4,827,398
3312 Medical Examiner	9,726,972	550,232	5,930,272	3,246,468	3,153,568
3313 Breath Alcohol Program	343,064	1,500	223,516	118,048	174,798
Subtotal Institute of Forensic Sciences	21,913,758	1,414,420	12,311,934	8,187,404	8,155,764

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2022 AND 2021

Exhibit B

DEPARTMENT	BUDGET FY 2022 (a)	ENCUMBRANCES AS OF May 2022	ACTUAL YTD May 2022	FUNDS AVAILABLE May 2022	FUNDS AVAILABLE May 2021
4606 County Criminal Court #6	705,919	13,950	463,756	228,212	316,865
4607 County Criminal Court #7	636,525	10,665	386,093	239,767	337,520
4608 County Criminal Court #8	658,664	9,752	521,707	127,205	165,555
4609 County Criminal Court #9	835,026	6,161	380,432	448,432	446,753
4610 County Criminal Court #10	817,408	4,447	389,030	423,931	381,727
4611 County Criminal Court #11	671,938	17,503	450,297	204,138	323,186
4615 County Criminal Court of Appeals	642,673	1,407	234,291	406,974	424,500
4616 County Criminal Court of Appeals #2	648,598	15,336	404,028	229,234	261,328
4617 County Criminal Court - Magistrate	439	65	226	148	131
4620 County Criminal Court Manager	456,226	5,339	251,300	199,586	198,121
4701 Probate Court #1	879,183	5,681	556,147	317,355	443,973
4702 Probate Court #2	1,057,006	5,519	647,747	403,740	450,750
4703 Probate Court #3	1,340,434	16,505	788,734	535,195	679,643
4704 Investigators/Court Visitor Program	1,212,388	13,709	762,023	436,655	425,282
4705 Probate Associates	767,977	429	515,705	251,842	297,060
4811 J.P- 1-1	1,102,630	(5,474)	730,149	377,956	487,224
4812 J.P- 1-2	787,681	6,918	471,532	309,232	368,112
4821 J.P- 2-1	767,792	22,021	438,931	306,839	331,740
4822 J.P- 2-2	762,508	(3,452)	510,971	254,990	334,045
4831 J.P- 3-1	967,451	4,539	605,832	357,081	405,391
4832 J.P- 3-2	866,684	3,150	495,329	368,205	382,869
4841 J.P- 4-1	770,578	14,197	467,687	288,694	292,318
4842 J.P- 4-2	675,514	10,729	414,637	250,148	275,175
4851 J.P- 5-1	775,112	2,753	490,264	282,094	321,659
4852 J.P- 5-2	776,023	9,771	376,684	389,569	423,242
Subtotal Justice Administration	202,043,187	4,759,101	118,124,255	79,159,830	90,047,191
Health and Social Services					
1110 Employee Health Clinic	693,853	7,647	351,483	334,722	267,263
2070 Welfare Assistance	3,142,259	58,511	2,100,713	983,035	1,558,646
5110 Juvenile Administration	27,626,885	2,333,868	13,311,082	11,981,935	12,964,330
5114 Juvenile-Detention Center	19,337,641	80,365	10,695,753	8,561,523	9,308,874
5115 Juvenile-Emergency Shelter	2,955,556	3,423	1,838,197	1,113,935	1,321,280
5116 Juvenile-Letot Center	3,842,291	8,178	2,456,498	1,377,615	1,553,644
5117 Juvenile-Youth Village	4,883,198	17,866	2,942,449	1,922,883	2,254,351
5118 Juvenile-Medlock Center	5,470,506	10,720	3,222,863	2,236,922	2,585,944
5119 Juvenile-Letot Residential Treatment Center	2,667,317	7,439	1,399,568	1,260,311	1,239,825
5210 Health Administration	1,651,078	66,176	1,095,746	489,156	604,837
5211 Environmental Health	2,001,232	422,180	850,684	728,368	841,940
5212 Public Health Lab	3,874,039	558,855	1,928,389	1,386,795	1,614,175
5213 Preventive Health	4,251,950	422,901	1,529,494	2,299,555	2,403,655
5214 Communicable Disease Control	955,595	79,130	509,606	366,858	396,979
5215 STD Clinic	2,905,933	143,896	875,954	1,886,082	1,616,617
5216 TB Clinic	2,916,533	116,995	1,587,665	1,211,873	1,367,800
5218 HHS - Finance Admin	1,346,917	71,041	763,837	512,039	564,453
5310 Budget Office Community Contracts	13,471,237	1,713,000	5,154,444	6,603,793	6,012,480
5330 CPS Program	4,423,197	2,454,016	1,897,095	72,085	976,177
Subtotal Health and Social Services	108,417,216	8,576,206	54,511,523	45,329,487	49,453,270
Other Operating					
5340 Wilmer Substance Abuse Facility	330,472	12,848	191,238	126,387	122,572
9910 Countywide Appropriations	18,562,098	1,073,457	7,221,707	10,266,933	6,275,942
9930 Cash Match for Grants	6,957,907	-	6,957,907	-	-
9940 Reserves and Contingency	9,333,669	-	-	9,333,669	8,103,409
Subtotal Other Operating	35,184,147	1,086,305	14,370,852	19,726,989	14,501,923
9950 Emergency Reserves (a)	67,617,895	10,494	-	67,607,401	62,281,471
Grand Total	\$ 745,344,109	\$ 29,937,270	\$ 407,884,817	\$ 307,522,021	\$ 330,062,197
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	(3,456,528)
	<u>\$ 67,607,401</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 EIGHT MONTHS ENDED MAY 31, 2022 AND 2021

Exhibit C

FUND	FY 2022 BUDGET (a)	ENCUMBRANCES May 2022	ACTUAL MONTH OF May 2022	YTD ACTUAL + ENCUMBRANCES May 2022	BALANCE OF BUDGET May 2022	YTD ACTUAL + ENCUMBRANCES May 2021
105 Road & Bridge	\$ 55,525,918	\$ 1,231,154	\$ 8,022,988	\$ 30,114,094	\$ 25,411,824	\$ 27,485,364
120 General Fund	745,344,109	29,937,270	48,795,147	437,822,088	307,522,021	361,718,828
126 Permanent Improvement Fund	13,384,545	1,825,112	93,235	3,242,983	10,141,562	2,339,815
162 Alternate Dispute Resolution	6,077,383	74,005	122,712	329,017	5,748,365	298,110
168 Dallas County Historical Commission	3,500	-	-	100	3,400	-
195 Major Technology Fund	99,068,879	27,369,352	4,550,103	70,792,042	28,276,837	41,829,270
196 Major Projects	425,598,098	130,557,666	5,355,712	197,894,336	227,703,762	66,257,385
205 Interest & Debt Retirement Fund	27,362,746	-	-	2,748,700	24,614,046	3,085,175
466 Grants	255,998,096	25,516,954	12,107,516	118,487,971	137,510,125	172,316,385
467 HUD Section 8	60,745,508	652,713	4,361,621	33,841,302	26,904,206	27,417,114
468 Charter School Grants	10,132,240	107,504	631,788	5,224,724	4,907,516	4,760,686
470 Law Library Fund	1,689,789	33,592	72,526	694,185	995,604	641,707
471 Appellate Judicial System	1,067,100	-	235	16,459	1,050,641	88,056
Total	<u>\$ 1,701,997,909</u>	<u>\$ 217,305,324</u>	<u>\$ 84,113,584</u>	<u>\$ 901,208,000</u>	<u>\$ 800,789,909</u>	<u>\$ 708,237,893</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 EIGHT MONTHS ENDED MAY 31, 2022 AND 2021**

Exhibit D

FUND	FY 2022 BUDGET	ACTUAL MONTH OF May 2022	TOTAL YTD REVENUE May 2022	BALANCE OF BUDGET May 2022	TOTAL YTD REVENUE May 2021
105 Road and Bridge	\$ 29,417,800	\$ 2,013,114	\$ 27,811,450	\$ (1,606,350)	\$ 24,297,687
120 General Fund	664,796,602	55,336,593	593,245,528	(71,551,074)	556,189,730
126 Permanent Improvement	5,055,000	16,308	5,028,919	(26,081)	4,822,088
162 Alternate Dispute	859,400	90,243	569,937	(289,463)	462,059
168 Historical Commission	-	-	5,018	5,018	2,461
195 Major Technology	51,100,000	138,601	50,102,206	(997,794)	51,875,701
196 Major Projects	105,485,926	505,947	103,905,643	(1,580,283)	125,197,859
205 Debt Service	18,456,584	(317,506)	17,628,990	(827,594)	22,164,279
464 American Rescue Plan	256,084,044	37,004	251,777,573	(4,306,471)	-
466 Projected Federal Grants	167,745,666	24,386,376	100,212,565	(a) (67,533,101)	191,245,619
467 HUD Section 8	57,473,145	4,467,302	34,115,794	(23,357,351)	26,531,931
468 Charter School Grants	9,835,334	407,971	4,005,080	(5,830,254)	3,336,011
470 Law Library	1,211,100	140,118	775,425	(435,675)	526,763
471 Appellate Judicial	301,600	19,212	216,082	(85,518)	226,326
TOTAL	<u>\$ 1,367,822,201</u>	<u>\$ 87,241,284</u>	<u>\$ 1,189,400,209</u>	<u>\$ (178,421,992)</u>	<u>\$ 1,006,878,514</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 May 31, 2022, including accrued interest, \$ 10,797,235 of the CARES Act Coronavirus Relief Funds remain.

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

Exhibit E

DESCRIPTION	FY 2022 BUDGET	ACTUAL MONTH OF May 2022	TOTAL YTD REVENUE May 2022	BALANCE OF BUDGET May 2022	TOTAL YTD REVENUE May 2021
Ad Valorem and Occupation Tax	\$ 476,437,078	1,545,413	\$ 467,444,623	\$ (8,992,455)	\$ 441,493,822
Licenses, Permits and Registrations	26,000,000	27,614,540	28,080,943	2,080,943	22,204,617
Fines and Forfeitures	186,000	308,660	610,390	424,390	461,323
Use of Money and Property	4,053,000	443,351	3,246,751	(806,249)	2,049,747
Charges for Current Services - General Government	43,591,000	3,064,225	33,891,537	(9,699,463)	24,488,018
Charges for Current Services - Public Safety	7,650,000	896,893	6,365,099	(1,284,901)	3,439,714
Charges for Current Services - Judiciary	21,032,665	1,852,810	14,128,590	(6,904,075)	12,177,197
Reimbursements for Current Services - General Government	784,000	52,511	171,826	(612,174)	399,945
Reimbursements for Current Services - Public Safety	20,421,500	10,974,520	17,320,531	(3,100,969)	12,126,063
Reimbursements for Current Services - Judicial	5,459,005	87,408	1,903,284	(3,555,721)	1,568,432
Reimbursements for Current Services - Health	10,720,500	72,325	4,954,187	(5,766,313)	4,718,444
Intergovernmental - General Government	1,175,000	223,243	878,467	(296,533)	654,089
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	-	659,000	-	659,000
Intergovernmental - Judiciary	1,642,500	204,192	711,326	(931,174)	1,089,004
Intergovernmental - Health and Welfare	220,000	12,500	105,182	(114,818)	172,714
Miscellaneous	720,900	136,688	3,391,831	2,670,931	752,952
Interfund Transfers	43,444,454	7,847,316	9,381,963	(34,062,492)	27,734,650
TOTAL	<u>\$ 664,796,602</u>	<u>\$ 55,336,593</u>	<u>\$ 593,245,528</u>	<u>\$ (71,551,074)</u>	<u>\$ 556,189,730</u>

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

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

ASSETS	May 31, 2022	May 31, 2021
Cash and Investments	\$ 308,599,837 (c)	\$ 83,890,562
Inventories, Stock Room	53,450	54,240
Net Receivables - Other	1,151,000 (a)	1,478,000 (a)
Subtotal Net Receivables	1,151,000	1,478,000
Due from Other Governmental Units	47,763	47,476
Total Receivables	1,198,763	1,525,476
Prepayments and other assets	380,845	430,877
TOTAL ASSETS	\$ 310,232,894	\$ 85,901,155
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	16,022,289 (b)	5,472,273 (b)
Due to Other Governmental Units	186,150,999 (c)	107,879
TOTAL LIABILITIES	202,173,288	5,580,152
 FUND BALANCE		
RESERVED:		
Inventories and Prepayment Reserves	434,295	485,117
Projects	15,143,129	16,605,037
Projects - Encumbrances	570,072	6,377,596
Other - Encumbrances	43,912,167	6,460,849
 UNRESERVED		
General Fund	-	-
Other Funds	47,999,943	50,392,404
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 310,232,894	\$ 85,901,155

(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 May 31, 2022 including accrued interest, \$ 186,043,120 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 MAY 31, 2022 AND 2021

Exhibit F

FUND	BEGINNING BALANCE May 2022	ACTUAL MONTH OF May 2022	ENDING BALANCE May 2022	ENDING BALANCE May 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00125	\$ 12,119	\$ (59,193)	\$ (47,073)	\$ 97,842
00170	(88,578)	17,052	(71,526)	(53,150)
00190	73,255	-	73,255	73,255
00210	168	-	168	168
00464	235,887,026	(1,977,128)	233,909,898	-
	<u>235,883,990</u>	<u>(2,019,269)</u>	<u>233,864,721</u>	<u>118,115</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200	2,074,787	76,833	2,151,620	2,089,050
00201	346,125	11,406	357,531	216,064
00202	18,389,243	(259,134)	18,130,109	15,450,973
00203	10,211,793	364,930	10,576,723	9,032,610
00204	23,921,561	453,665	24,375,227	27,568,858
00500	175,239	(14,246)	160,993	3,305
00538	233,298	(993)	232,305	230,687
00547	181,616	41	181,657	181,547
00704	3,567,296	(784,840)	2,782,456	1,495,347
	<u>59,100,958</u>	<u>(152,337)</u>	<u>58,948,621</u>	<u>56,268,441</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415	449,339	-	449,339	449,339
00441	12,797,882	(1,059,357)	11,738,525	23,340,778
00482	64,134	-	64,134	64,134
00493	369,811	-	369,811	369,811
	<u>13,681,166</u>	<u>(1,059,357)</u>	<u>12,621,808</u>	<u>24,224,062</u>
Road Funds:				
00427	2,743,987	-	2,743,987	2,859,244
00481	86,303	-	86,303	86,303
00490	129,734	-	129,734	129,734
00494	204,663	-	204,663	204,663
	<u>3,164,687</u>	<u>-</u>	<u>3,164,687</u>	<u>3,279,944</u>
Total Governmental Funds Cash and Investments	<u>\$ 311,830,800</u>	<u>\$ (3,230,964)</u>	<u>\$ 308,599,837</u>	<u>\$ 83,890,562</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 EIGHT MONTHS ENDED MAY 31, 2022 AND 2021

Exhibit G

FUND	ENCUMBRANCES May 2022	ACTUAL MONTH OF May 2022	YTD ACTUAL + ENCUMBRANCES May 2022	YTD ACTUAL + ENCUMBRANCES May 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ 59,193	\$ 63,678	\$ (81,034)
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
00464 American Rescue Plan	34,775,052	13,804,301	65,814,920	-
	<u>34,775,052</u>	<u>13,863,494</u>	<u>65,878,599</u>	<u>(81,034)</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	151,213	8,773	486,192	335,475
00201 Technology Fund	-	89	1,321	1,300,684
00202 Local Government Fund	1,906,263	156,916	5,294,982	5,680,267
00203 Local Official Fund	1,428,258	558,081	4,606,134	3,979,328
00204 Record Management Fund	5,651,381	320,155	16,849,448	12,624,927
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	993	8,138	6,428
00547 DA - State Forfeitures/Other	-	-	-	-
	<u>9,137,115</u>	<u>1,045,007</u>	<u>27,246,215</u>	<u>23,927,110</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00441 Combination Tax and Parking Series 2016	519,465	1,060,789	1,774,902	35,278,319
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	44,223	-	44,223	68,687
Subtotal permanent improvement funds	<u>563,689</u>	<u>1,060,789</u>	<u>1,819,125</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>570,072</u>	<u>1,060,789</u>	<u>1,825,509</u>	<u>35,583,905</u>
Total	<u>\$ 44,482,239</u>	<u>\$ 15,969,290</u>	<u>\$ 94,950,323</u>	<u>\$ 59,429,981</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 EIGHT MONTHS ENDED MAY 31, 2022 AND 2021

Exhibit H

FUND	ACTUAL MONTH OF May 2022	TOTAL YTD REVENUE May 2022	TOTAL YTD REVENUE May 2021
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	17,052	(12,610)	3,197
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
00464 American Rescue Plan (b)	37,004	251,777,573	-
	<u>54,056</u>	<u>251,764,963</u>	<u>3,197</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	83,792	444,729	340,676
00201 Technology Fund	11,462	84,906	76,824
00202 Local Government Fund	93,715	1,662,040	1,511,131
00203 Local Official Fund	789,316	3,568,303	2,941,254
00204 Record Management Fund	740,774	6,199,238	5,722,163
00500 Payroll	-	-	-
00538 DA - Check Processing	-	10,439	16,317
00547 DA - State Forfeitures/Other	41	99	74
	<u>1,719,099</u>	<u>11,969,755</u>	<u>10,608,439</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>\$ 1,773,155</u>	<u>\$ 263,734,718</u>	<u>\$ 10,611,637</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 May 31, 2022, including accrued interest, \$ 186,043,120 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 MAY 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 MAY 31, 2022 AND 2021

Exhibit J

FUND	BEGINNING BALANCE May 2022	ACTUAL MONTH OF May 2022	ENDING BALANCE May 2022	ENDING BALANCE May 2021
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 11,289,373	\$ (1,783,229)	\$ 9,506,144	\$ 11,125,424
00130 Election Fund-Special	(506,931)	537,699	30,768	49,855
00166 State Report Interest Fund	617,225	629,923	1,247,147	1,073,655
00501 County Clerk-Special	17,658,826	752,152	18,410,978	16,170,951
00502 County Clerk-Trust	27,367,131	289,223	27,656,355	24,231,112
00503 District Clerk-Special	8,973,654	1,773,441	10,747,094	4,875,697
00504 District Clerk-Trust	39,509,840	2,677,623	42,187,462	36,733,347
00505 Sheriff-Special	1,967,699	(1,625,058)	342,641	245,508
00506 County Clerk Special Trust Fund	28,742,360	1,572,764	30,315,125	34,376,323
00532 Escrow Fund	19,517,368	(74,274)	19,443,094	11,060,313
00537 Youth Village Special Fund	525	0	525	524
00542 DA - Police Agencies	38,952	9	38,961	38,937
00543 Adult Probation-Restitution	3,866,547	235,436	4,101,982	3,979,845
00544 DA - Attorney General	28,238	6	28,245	28,227
00545 DA - Unadjudicated-Gambling	61,597	14	61,611	61,574
00546 DA - Forfeitures-Narcotics	191,925	44	191,969	152,123
00550 Justice of the Peace 1-1 Special	504,542	(2,807)	501,734	517,837
00551 Justice of the Peace 1-2 Special	115,656	350	116,006	113,558
00553 Justice of the Peace 3-3 Special	82,893	(9,278)	73,615	75,275
00554 Justice of the Peace 2-1 Special	407,926	3,183	411,110	401,075
00555 Justice of the Peace 2-2 Special	28,174	54	28,228	26,667
00556 Justice of the Peace 3-1 Special	40,120	(4,982)	35,138	19,025
00557 Justice of the Peace 3-2 Special	158,144	-	158,144	158,573
00559 Justice of the Peace 4-1 Special	47,387	(3,229)	44,158	47,935
00560 Justice of the Peace 4-2 Special	15,888	(5,914)	9,974	17,636
00561 Justice of the Peace 5-1 Special	17,884	(5,796)	12,088	18,886
00562 Justice of the Peace 5-2 Special	290,993	141	291,134	289,196
00570 Dallas County Housing Fin.	73,440	17	73,457	73,412
00571 Dallas County Housing Fin.	1,026,473	232	1,026,706	1,025,512
00580 Constable 1 Special Fund No. 580	73,988	2,851	76,839	72,144
00581 Constable 2 Special Fund No. 581	2,967	-	2,967	1,855
00582 Constable 3 Special Fund No. 582	43,929	-	43,929	6,676
00584 Constable 4 Special Fund No. 584	4,575	-	4,575	5,136
00586 Constable 5 Special Fund No. 586	11,952	(991)	10,961	11,321
00600 DCS - Administration	16,185,640	161,405	16,347,045	14,217,341
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	12,596	592	13,188	12,596
Total Fiduciary and Agency Cash and Investments	\$ 179,058,373	\$ 5,121,600	\$ 184,179,973	\$ 162,011,949

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