



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

August 19, 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 July 31, 2022</i>	
Summary of Cash and Investments: Budgeted Funds as of July 31, 2022	A
General Fund: Funds Available Analysis for the ten months ended July 31, 2022	B
Appropriations: Budget/Actual: Tax and Fee Funds for the ten months ended July 31, 2022	C
Revenue: Budget/Actual: Tax and Fee Funds for the ten months ended July 31, 2022	D
Revenue: Budget/Actual: General Fund for the ten months ended July 31, 2022	E
<i>Balance Sheet: Funds Not Budgeted as of July 31, 2022</i>	
Summary of Cash and Investments: Funds Not Budgeted as of July 31, 2022	F
Appropriations: Funds Not Budgeted for the ten months ended July 31, 2022	G
Revenue: Funds Not Budgeted for the ten months ended July 31, 2022	H
<i>Summary of County Bonded Indebtedness as of July 31, 2022</i>	I
<i>Summary of Cash and Investments: Fiduciary and Agency Funds as of July 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
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DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF JULY 31, 2022 AND 2021

ASSETS	July 31, 2022	July 31, 2021
Cash and Investments	\$ 659,226,380 (d)	\$ 720,910,683
Inventories, Stock Room	4,503,720	2,967,784
Net Receivables - County Taxes	7,927,790	8,290,560
Net Receivables - Other	9,883,000 (a)	7,968,000 (a)
Subtotal Net Receivables	17,810,790	16,258,560
Due from Other Governmental Units	1,813,596	6,147,847
Total Receivables	19,624,386	22,406,407
Prepayments and other assets	18,525,172	17,476,490
TOTAL ASSETS	\$ 701,879,659	\$ 763,761,364
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	47,858,750 (b)	48,930,950 (b)
Due to Other Governmental Units	67,674,258 (d)	110,308,794 (d)
TOTAL LIABILITIES	115,533,008	159,239,744
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	23,028,893	20,444,274
Projects	150,499,469	321,406,882
General Fund - Encumbrances	22,807,076	21,621,668
Projects - Encumbrances	160,795,146	16,984,085
Other - Encumbrances	38,234,607	36,372,094
UNRESERVED		
General Fund	164,044,106	158,999,571
Other Funds	26,937,354	28,693,046
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 701,879,659	\$ 763,761,364

(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 ten months ended July 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 ten months ended July 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 July 31, 2022, including accrued interest, \$ 11,359,737 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 JULY 31, 2022 AND 2021

Exhibit A

FUND	BEGINNING BALANCE July 2022	ACTUAL MONTH OF July 2022	ENDING BALANCE July 2022	ENDING BALANCE July 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 246,286,712	\$ (46,868,814)	\$ 199,417,899	\$ 197,920,991
00196 Major Projects	360,927,704	(5,910,685)	355,017,019	362,145,567
00205 Interest & Debt Retirement Fund	22,839,848	(14,888,477)	7,951,371 (c)	7,237,881
00466 Projected Federal Grants	1,208,348	6,224,318	7,432,666 (a)	63,577,367
	<u>631,262,612</u>	<u>(61,443,658)</u>	<u>569,818,955</u>	<u>630,881,806</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	36,325,383	2,287,738	38,613,120	35,500,767
00126 Permanent Improvement Fund	12,308,890	(234,887)	12,074,003	9,509,240
00162 Alternate Dispute Resolution	5,611,981	74,692	5,686,673	5,447,315
00168 Dallas County Historical Commission	17,583	13	17,597	4,666
00195 Major Technology Fund	27,418,606	(3,954,096)	23,464,510	32,316,529
00467 HUD Section 8	6,588,232	230,645	6,818,876	5,587,405
00468 Charter School Grants	869,112	(256,025)	613,088	122,673
00470 Law Library Fund	779,605	92,911	872,517	597,773
00471 Appellate Judicial System	1,133,269	113,771	1,247,040	942,509
	<u>91,052,662</u>	<u>(1,645,237)</u>	<u>89,407,425</u>	<u>90,028,876</u>
Total Governmental Funds Cash and Investments	<u>\$ 722,315,274</u>	<u>\$ (63,088,895)</u>	<u>\$ 659,226,380</u>	<u>\$ 720,910,683</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 July 31, 2022, including interest, \$ 11,359,737 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.

(c) Principal and interest payments due August 15, 2022 expensed in Fund 205. Funds will be transferred to paying agent on actual due date August 15, 2022.

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

Exhibit B

DEPARTMENT	BUDGET FY 2022 (a)	ENCUMBRANCES AS OF July 2022	ACTUAL YTD July 2022	FUNDS AVAILABLE July 2022	FUNDS AVAILABLE July 2021
General Government					
1010 GG-County Judge	\$ 660,004	\$ 1,233	\$ 530,286	\$ 128,485	\$ 118,122
1011 Truancy Courts	745,468	12,714	618,660	114,094	122,823
1016 Planning and Development	523,341	5,237	423,770	94,334	47,895
1020 GG-Commissioners Court Administrator	1,963,302	52,312	1,220,987	690,003	300,656
1021 GG-Operation Services-Engineering	1,488,692	799,663	468,588	220,440	229,078
1022 GG-Operation Services- Facilities	26,231,133	4,289,080	16,399,897	5,542,157	4,409,946
1023 GG-Operation Services- Comm/Central Svcs	2,781,767	72,220	2,216,791	492,755	539,450
1024 GG-Operations Services-Records Mgt	960,112	8,214	714,391	237,508	266,649
1027 GG-Operations-Auto Service Center	8,266,095	4,612,633	3,169,578	483,883	1,053,910
1035 GG- Tax Assessor/Collector	17,331,251	142,516	13,455,458	3,733,276	3,034,801
1040 Human Resource/Civil Service	8,068,942	113,419	3,516,669	4,438,854	3,776,387
1050 GG-County Treasurer	1,704,797	4,940	1,332,030	367,827	288,888
1060 Office of Budget and Evaluation	1,059,167	48	733,639	325,479	313,292
1070 GG-County Auditor	10,363,364	17,563	8,291,488	2,054,314	1,551,922
1080 GG-Purchasing	1,875,260	760	1,343,836	530,665	532,931
1082 Small Business Enterprise SBE	784,261	7,152	426,251	350,858	404,843
1210 Elections	11,358,941	802,125	12,252,908	(1,696,093)	2,789,187
Subtotal General Government	96,313,834	10,941,829	67,115,229	18,256,776	19,780,778
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	553,625	4,376	282,239	267,011	272,724
2060 Veterans Service	581,997	1,078	271,318	309,601	69,879
Subtotal Community Services	1,135,622	5,453	553,557	576,612	342,603
Law Enforcement					
3110 Executive	1,814,432	9,470	1,345,569	459,393	426,119
3113 Internal Affairs	1,185,053	2,533	999,022	183,498	203,031
3121 General Services	1,269,430	860	1,115,584	152,986	165,461
3122 Personnel	1,780,054	54,281	1,195,594	530,179	146,283
3123 Training	1,236,564	164,012	1,158,466	(85,914)	217,884
3124 Communications	2,459,063	36,703	1,968,458	453,902	503,957
3125 Fiscal	3,701,866	131,416	2,405,372	1,165,068	486,404
3126 Photo Lab	269,369	2,225	222,843	44,302	90,969
3128 Bonds	2,799,589	10,569	2,387,235	401,785	576,975
3129 Bailiff	11,451,228	1,493	10,778,960	670,775	770,857
3130 Warrants	5,457,458	14,275	4,423,791	1,019,392	1,094,925
3131 Fugitive Transportation	2,100,342	3,234	1,715,914	381,194	365,641
3132 Civil	519,172	7,930	436,406	74,836	94,626
3134 Criminal Investigation	3,262,970	26,277	3,107,703	128,989	310,451
3136 FLEET	289,664	36,237	230,005	23,423	42,411
3137 Freeway Management Program	14,030,921	238,291	10,500,400	3,292,229	3,404,874
3140 Detention Services	1,221,556	8,447	1,103,336	109,773	137,013
3141 North Tower	31,526,525	46,095	32,565,905	(1,085,475)	(99,985)
3142 West Tower	20,406,525	46,264	18,611,819	1,748,442	(1,330,369)
3147 Central Intake	15,277,600	74,872	13,669,664	1,533,064	1,764,990
3148 South Tower	25,099,122	32,607	23,412,307	1,654,209	1,432,179
3150 Classification and Release	26,023,563	57,088	23,235,043	2,731,432	2,026,674
3151 Inmate Program	-	-	850	(850)	-
3152 Central Kitchen	10,894,059	222,145	10,162,298	509,616	420,203
3153 Central Laundry	1,978,290	-	1,781,644	196,646	315,734
3155 Jail Medical	12,561,285	10,473	12,724,095	(173,283)	(602,162)
Subtotal Sheriff	198,615,688	1,237,799	181,258,279	16,119,610	12,965,150
3210 Constable Precinct #1	3,132,713	18,175	2,651,412	463,126	199,082
3220 Constable Precinct #2	2,028,917	(5,425)	1,450,601	583,741	306,908
3230 Constable Precinct #3	2,821,192	197,910	1,666,223	957,058	429,826
3240 Constable Precinct #4	2,790,887	17,513	2,140,153	633,222	445,168
3250 Constable Precinct #5	1,858,393	8,594	1,589,977	259,822	433,752
Subtotal Constable	12,632,102	236,767	9,498,366	2,896,969	1,814,736
3311 Crime Lab	11,843,721	378,048	7,807,645	3,658,028	2,691,405
3312 Medical Examiner	9,726,972	375,039	7,381,324	1,970,610	1,414,103
3313 Breath Alcohol Program	343,064	1,500	277,738	63,826	122,083
Subtotal Institute of Forensic Sciences	21,913,758	754,587	15,466,707	5,692,464	4,227,592

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

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

Exhibit B

DEPARTMENT	BUDGET FY 2022 (a)	ENCUMBRANCES AS OF July 2022	ACTUAL YTD July 2022	FUNDS AVAILABLE July 2022	FUNDS AVAILABLE July 2021
3320 Community Supervision	2,263,653	122,861	929,388	1,211,404	715,595
3330 Public Service Program	1,647,857	9,587	1,135,358	502,912	230,361
3343 Unincorporated Area Services	499,694	-	252,260	247,434	232,484
Subtotal Law Enforcement	237,572,751	2,361,601	208,540,356	26,670,794	20,185,918
Justice Administration					
3340 Building Security	5,216,636	291,623	4,115,908	809,105	998,803
3341 Emergency Management	615,003	1,958	532,409	80,636	116,674
3342 Fire Marshal	1,582,326	230,239	985,083	367,004	283,489
4011 District Attorney	61,359,726	118,462	49,702,139	11,539,124	10,487,352
4012 DA-Special Allocation	-	-	-	-	-
4013 Drug Court Program	389,344	381	333,356	55,608	36,444
4014 Jail Diversion	965,705	993	837,870	126,842	122,715
4015 Divert Court Department	468,599	101,566	147,604	219,428	237,259
4016 S.T.A.C. Court	115,538	21,512	14,552	79,475	45,867
4020 District Clerk	15,644,360	35,126	10,712,211	4,897,022	5,560,602
4031 County Clerk	12,946,078	13,119	9,158,375	3,774,584	2,697,854
4032 County Clerk-Collections	1,307,754	15,218	918,432	374,104	294,797
4033 Truancy Courts Clerks	1,225,464	-	563,813	661,651	41,230
4040 Public Defender	19,729,317	40,025	14,748,013	4,941,279	3,791,367
4051 District Court Administration	282,717	2,134	243,095	37,488	44,066
4056 Domestic Relations Office Administration	3,435,643	7,409	2,744,049	684,185	717,339
4060 Jury Service	2,347,873	102,635	1,606,046	639,192	1,693,814
4065 Grand Jury Service	226,000	-	167,100	58,900	155,420
4071 5th Court of Appeals	268,102	-	119,579	148,523	31,179
4072 First Admin. Judicial Region	156,451	-	143,986	12,465	9,532
4080 Court Cost Miscellaneous	7,230,230	23,191	378,293	6,828,746	7,284,340
4110 14th Civil District Court	337,059	643	258,728	77,687	70,479
4115 44th Civil District Court	330,556	1,004	302,362	27,191	76,798
4120 68th Civil District Court	296,462	1,725	233,164	61,573	57,778
4125 95th Civil District Court	331,552	1,434	254,345	75,773	67,566
4130 101st Civil District Court	306,197	10,874	209,987	85,337	72,738
4135 116th Civil District Court	329,179	440	256,981	71,759	66,606
4140 134th Civil District Court	393,684	345	289,559	103,781	98,909
4145 160th Civil District Court	303,631	1,572	236,429	65,631	73,691
4150 162nd Civil District Court	329,833	489	250,198	79,145	65,950
4155 191st Civil District Court	342,030	579	250,178	91,273	89,054
4160 192nd Civil District Court	293,545	886	227,545	65,115	45,201
4165 193rd Civil District Court	304,400	4,045	223,205	77,150	66,517
4170 298th Civil District Court	333,444	112	255,765	77,566	69,914
4175 Civil District Masters	430,395	9,976	150,733	269,685	151,357
4180 Civil Tax Court	394,064	17,838	277,876	98,350	113,823
4210 254th Family Court	701,254	24,511	425,892	250,852	270,477
4215 255th Family Court	694,099	20,993	402,562	270,543	218,311
4220 256th Family Court	662,534	(192)	481,589	181,138	218,365
4225 301st Family Court	697,214	2,617	544,492	150,105	226,681
4230 302nd Family Court	665,660	4,452	467,115	194,093	219,644
4235 303rd Family Court	694,809	2,288	504,728	187,793	228,388
4240 330th Family Court	758,149	23,025	449,071	286,053	232,219
4250 IV-D Court	394,750	48,458	271,735	74,557	54,716
4310 304th Juvenile Court	2,437,621	9,100	1,707,497	721,024	729,346
4320 305th Juvenile Court	2,455,066	3,104	1,475,284	976,678	699,299
4401 Criminal District Court #1	857,615	4,597	675,380	177,638	150,359
4402 Criminal District Court #2	854,037	117,275	623,862	112,901	229,695
4403 Criminal District Court #3	806,615	38,607	552,337	215,670	289,303
4404 Criminal District Court #4	721,264	(1,800)	655,187	67,877	88,760
4405 Criminal District Court #5	885,587	54,612	767,657	63,318	91,256
4406 Criminal District Court #6	969,932	146,864	730,661	92,407	125,859
4407 Criminal District Court #7	762,467	52,835	653,976	55,656	173,861
4410 194th Criminal District Court	864,262	84,577	730,044	49,641	94,931
4415 195th Criminal District Court	793,901	73,063	642,810	78,028	226,070
4420 203rd Criminal District Court	848,736	(1,661)	727,793	122,605	261,749
4425 204th Criminal District Court	807,073	3,826	738,824	64,423	207,653
4430 265th Criminal District Court	823,943	177,245	598,186	48,512	130,450
4435 282nd Criminal District Court	752,545	11,557	696,276	44,712	141,679
4440 283rd Criminal District Court	844,608	108,079	612,635	123,895	151,284
4445 291st Criminal District Court	804,714	98,017	671,671	35,027	195,880
4450 292nd Criminal District Court	860,605	21,442	831,228	7,935	(34,572)
4455 363rd Criminal District Court	756,654	47,917	642,682	66,055	135,306
4460 Criminal District Magistrates	2,808,245	1,537	2,402,372	404,336	490,359
4461 Pretrial Release	7,436,674	155,091	5,442,182	1,839,401	1,129,540
4465 Staff Attorneys	606,477	5,605	567,809	33,062	36,343
4470 Criminal District Court Manager	509,590	56,895	456,226	(3,530)	(2,522)
4501 County Court at Law #1	510,156	596	417,024	92,536	91,272
4502 County Court at Law #2	462,099	100	366,796	95,204	115,057
4503 County Court at Law #3	479,569	579	385,226	93,764	25,383
4504 County Court at Law #4	557,315	535	455,451	101,330	102,939
4505 County Court at Law #5	539,358	629	382,890	155,839	118,391
4601 County Criminal Court #1	614,782	562	461,006	153,215	158,173
4602 County Criminal Court #2	806,467	2,829	520,727	282,910	352,669
4603 County Criminal Court #3	727,009	3,733	359,349	363,927	374,416
4604 County Criminal Court #4	692,004	3,220	608,286	80,498	148,994
4605 County Criminal Court #5	811,149	2,141	477,963	331,045	466,213

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

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

Exhibit B

DEPARTMENT	BUDGET FY 2022	ENCUMBRANCES AS OF July 2022	ACTUAL YTD July 2022	FUNDS AVAILABLE July 2022	FUNDS AVAILABLE July 2021
	(a)				
4606 County Criminal Court #6	705,919	2,753	569,985	133,181	174,628
4607 County Criminal Court #7	636,525	3,525	521,471	111,528	181,578
4608 County Criminal Court #8	720,664	4,177	659,958	56,529	(16,864)
4609 County Criminal Court #9	835,026	2,916	468,752	363,358	298,917
4610 County Criminal Court #10	867,458	1,235	510,846	355,377	335,766
4611 County Criminal Court #11	713,488	6,600	602,825	104,064	179,399
4615 County Criminal Court of Appeals	642,673	1,034	289,832	351,807	346,986
4616 County Criminal Court of Appeals #2	648,598	(145)	513,987	134,755	128,671
4617 County Criminal Court - Magistrate	439	(9)	252	196	140
4620 County Criminal Court Manager	456,226	4,578	309,554	142,094	118,682
4701 Probate Court #1	879,183	3,597	749,785	125,801	250,185
4702 Probate Court #2	1,057,006	4,611	819,216	233,178	243,577
4703 Probate Court #3	1,340,434	12,692	961,724	366,018	436,906
4704 Investigators/Court Visitor Program	1,212,388	8,079	922,480	281,829	154,817
4705 Probate Associates	779,977	386	644,507	135,084	130,357
4811 J.P- 1-1	1,102,630	(6,719)	911,757	197,593	233,966
4812 J.P- 1-2	787,681	27,993	564,398	195,900	219,645
4821 J.P- 2-1	767,792	20,047	544,642	203,102	189,786
4822 J.P- 2-2	762,508	(5,725)	631,599	136,634	186,241
4831 J.P- 3-1	967,451	2,225	783,094	182,133	194,728
4832 J.P- 3-2	866,684	1,317	615,451	249,917	213,695
4841 J.P- 4-1	770,578	7,615	593,346	169,617	150,987
4842 J.P- 4-2	675,514	9,014	520,439	146,061	136,551
4851 J.P- 5-1	775,112	(3,810)	614,413	164,508	155,943
4852 J.P- 5-2	776,023	6,266	457,123	312,634	270,116
Subtotal Justice Administration	202,053,481	2,581,263	148,214,887	51,257,330	50,116,124
Health and Social Services					
1110 Employee Health Clinic	693,853	27,431	427,725	238,698	170,636
2070 Welfare Assistance	3,142,259	33,832	2,765,999	342,428	1,074,782
5110 Juvenile Administration	27,610,385	1,266,330	16,519,871	9,824,183	10,089,758
5114 Juvenile-Detention Center	19,340,041	40,103	13,319,028	5,980,910	5,654,190
5115 Juvenile-Emergency Shelter	2,955,556	4,554	2,279,066	671,935	708,628
5116 Juvenile-Letot Center	3,842,291	12,928	3,011,366	817,997	719,002
5117 Juvenile-Youth Village	4,892,298	10,369	3,632,677	1,249,253	1,263,948
5118 Juvenile-Medlock Center	5,475,506	5,607	4,019,506	1,450,393	1,442,127
5119 Juvenile-Letot Residential Treatment Center	2,667,317	7,364	1,760,322	899,631	690,718
5210 Health Administration	1,660,050	51,471	1,472,495	136,085	218,173
5211 Environmental Health	2,001,232	254,244	1,100,497	646,490	693,591
5212 Public Health Lab	3,874,039	194,058	2,434,242	1,245,739	980,051
5213 Preventive Health	4,251,950	665,583	1,922,726	1,663,641	1,709,908
5214 Communicable Disease Control	955,595	75,069	635,551	244,974	217,129
5215 STD Clinic	2,896,961	48,859	1,070,299	1,777,803	1,275,259
5216 TB Clinic	2,916,533	77,972	1,986,828	851,733	881,722
5218 HHS - Finance Admin	1,346,917	58,066	951,763	337,088	319,839
5310 Budget Office Community Contracts	13,471,237	1,338,006	6,874,667	5,258,564	2,676,803
5330 CPS Program	4,423,197	1,515,059	2,843,535	64,604	1,027,213
Subtotal Health and Social Services	108,417,216	5,686,905	69,028,160	33,702,151	31,813,474
Other Operating					
5340 Wilmer Substance Abuse Facility	330,472	16,640	231,129	82,704	62,600
9910 Countywide Appropriations	18,562,098	1,202,395	10,282,003	7,077,700	2,991,583
9930 Cash Match for Grants	6,957,907	-	6,957,907	-	-
9940 Reserves and Contingency	9,323,375	495	-	9,322,881	8,096,174
Subtotal Other Operating	35,173,853	1,219,531	17,471,038	16,483,284	11,150,357
9950 Emergency Reserves (a)	64,677,353	10,494	-	64,666,859	60,089,593
Grand Total	\$ 745,344,109	\$ 22,807,076	\$ 510,923,228	\$ 211,613,805	\$ 193,478,847
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 TEN MONTHS ENDED JULY 31, 2022 AND 2021

Exhibit C

FUND	FY 2022 BUDGET (a)	ENCUMBRANCES July 2022	ACTUAL MONTH OF July 2022	YTD ACTUAL + ENCUMBRANCES July 2022	BALANCE OF BUDGET July 2022	YTD ACTUAL + ENCUMBRANCES July 2021
105 Road & Bridge	\$ 55,525,918	\$ 758,640	\$ 1,118,346	\$ 31,503,140	\$ 24,022,778	\$ 32,063,796
120 General Fund	745,344,109	22,807,076	49,703,959	533,730,304	211,613,805	498,302,177
126 Permanent Improvement Fund	13,384,545	5,557,421	337,977	7,540,608	5,843,937	2,747,745
162 Alternate Dispute Resolution	6,077,383	3,807	19,605	298,293	5,779,090	353,922
168 Dallas County Historical Commission	3,500	-	-	100	3,400	-
195 Major Technology Fund	98,801,447	23,352,211	3,334,583	75,079,731	23,721,717	69,649,870
196 Major Projects	410,605,538	137,442,935	8,285,276	219,462,513	191,143,025	81,259,760
205 Interest & Debt Retirement Fund	27,362,746	-	14,999,450	17,748,150	9,614,596	19,951,100
466 Grants	291,431,515	31,184,150	13,441,690	160,311,694	131,119,821	214,918,987
467 HUD Section 8	60,745,508	610,807	4,107,266	42,000,521	18,744,987	39,388,622
468 Charter School Grants	10,132,240	83,200	619,832	6,442,914	3,689,326	6,682,922
470 Law Library Fund	1,689,789	36,584	55,573	815,086	874,703	798,030
471 Appellate Judicial System	1,067,100	-	2,269	34,915	1,032,185	142,818
Total	<u>\$ 1,722,171,337</u>	<u>\$ 221,836,829</u>	<u>\$ 96,025,826</u>	<u>\$ 1,094,967,968</u>	<u>\$ 627,203,369</u>	<u>\$ 966,259,748</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 TEN MONTHS ENDED JULY 30, 2022 AND 2021**

Exhibit D

FUND	FY 2022 BUDGET	ACTUAL MONTH OF July 2022	TOTAL YTD REVENUE July 2022	BALANCE OF BUDGET July 2022	TOTAL YTD REVENUE July 2021
105 Road and Bridge	\$ 29,417,800	\$ 3,454,064	\$ 33,158,916	\$ 3,741,116	\$ 33,662,120
120 General Fund	664,796,602	9,399,155	615,101,802	(49,694,800)	590,207,735
126 Permanent Improvement	5,055,000	19,488	5,059,727	4,727	4,781,040
162 Alternate Dispute	859,400	94,569	732,718	(126,682)	671,249
168 Historical Commission	-	-	5,031	5,031	4,259
195 Major Technology	51,100,000	90,673	50,300,735	(799,265)	51,396,375
196 Major Projects	105,485,926	879,454	105,779,555	293,629	124,851,049
205 Debt Service	18,456,584	110,973	18,131,881	(324,703)	21,914,062
464 American Rescue Plan	256,084,044	263,093	507,999,710	251,915,666	-
466 Projected Federal Grants	167,745,666	18,999,793	128,066,696	(a) (39,678,970)	235,496,290
467 HUD Section 8	57,473,145	4,242,998	42,532,496	(14,940,649)	38,694,606
468 Charter School Grants	9,835,334	389,585	4,951,595	(4,883,739)	4,837,181
470 Law Library	1,211,100	145,009	1,012,257	(198,843)	769,716
471 Appellate Judicial	301,600	121,282	349,335	47,735	281,399
TOTAL	\$ 1,367,822,201	\$ 38,210,136	\$ 1,513,182,455	\$ 145,360,254	\$ 1,107,567,079

(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 July 31, 2022, including accrued interest, \$ 11,359,737 of the CARES Act Coronavirus Relief Funds remain.

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

Exhibit E

DESCRIPTION	FY 2022 BUDGET	ACTUAL MONTH OF July 2022	TOTAL YTD REVENUE July 2022	BALANCE OF BUDGET July 2022	TOTAL YTD REVENUE July 2021
Ad Valorem and Occupation Tax	\$ 476,437,078	547,506	\$ 469,051,214	\$ (7,385,864)	\$ 448,689,705
Licenses, Permits and Registrations	26,000,000	52,939	28,183,747	2,183,747	22,637,152
Fines and Forfeitures	186,000	(592,341)	284,449	98,449	538,290
Use of Money and Property	4,053,000	711,473	4,475,084	422,084	3,053,490
Charges for Current Services - General Government	43,591,000	2,995,394	39,841,992	(3,749,008)	32,014,196
Charges for Current Services - Public Safety	7,650,000	813,223	8,047,230	397,230	5,419,749
Charges for Current Services - Judiciary	21,032,665	1,741,203	17,632,446	(3,400,219)	17,937,191
Reimbursements for Current Services - General Government	784,000	45,467	269,710	(514,290)	556,464
Reimbursements for Current Services - Public Safety	20,421,500	1,565,862	20,658,748	237,248	15,239,668
Reimbursements for Current Services - Judicial	5,459,005	73,353	2,069,000	(3,390,005)	3,762,818
Reimbursements for Current Services - Health	10,720,500	888,052	8,135,763	(2,584,737)	6,345,089
Intergovernmental - General Government	1,175,000	144,364	1,122,335	(52,665)	1,052,987
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	-	659,000	-	659,000
Intergovernmental - Judiciary	1,642,500	113,600	1,061,186	(581,314)	1,744,596
Intergovernmental - Health and Welfare	220,000	11,600	127,982	(92,018)	202,957
Miscellaneous	720,900	119,298	3,771,398	3,050,498	1,780,386
Interfund Transfers	43,444,454	168,162	9,710,519	(33,733,935)	28,573,996
TOTAL	<u>\$ 664,796,602</u>	<u>\$ 9,399,155</u>	<u>\$ 615,101,802</u>	<u>\$ (49,694,800)</u>	<u>\$ 590,207,735</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 JULY 31, 2022 AND 2021

ASSETS	July 31, 2022	July 31, 2021
Cash and Investments	\$ 546,797,167 (c)	\$ 339,422,328
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	47,763
Total Receivables	1,198,763	1,525,763
Prepayments and other assets	380,845	430,877
TOTAL ASSETS	\$ 548,430,225	\$ 341,433,208
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	5,831,217 (b)	2,261,714 (b)
Due to Other Governmental Units	433,604,849 (c)	256,071,539
TOTAL LIABILITIES	439,436,065	258,333,253
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	434,295	485,117
Projects	14,945,687	16,605,037
Projects - Encumbrances	708,295	1,877,362
Other - Encumbrances	43,306,312	8,936,035
UNRESERVED		
General Fund	-	-
Other Funds	49,599,571	55,196,404
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 548,430,225	\$ 341,433,208

(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 July 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 July 31, 2022 including accrued interest, \$ 433,496,970 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 JULY 31, 2022 AND 2021

Exhibit F

FUND	BEGINNING BALANCE July 2022	ACTUAL MONTH OF July 2022	ENDING BALANCE July 2022	ENDING BALANCE July 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00125	\$ 26,318	\$ (37,580)	\$ (11,262)	\$ 59,477
00170	(72,610)	(3,328)	(75,938)	(55,042)
00190	73,255	-	73,255	73,255
00210	168	-	168	168
00464	472,940,042	(2,329,509)	470,610,533	255,962,882
	<u>472,967,172</u>	<u>(2,370,416)</u>	<u>470,596,756</u>	<u>256,040,740</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200	2,160,164	12,063	2,172,228	2,134,758
00201	368,475	9,875	378,350	251,062
00202	17,980,602	(139,556)	17,841,045	20,843,804
00203	10,762,823	(67,294)	10,695,529	9,870,912
00204	24,752,235	373,355	25,125,589	28,797,344
00500	189,555	(3,019)	186,536	73,144
00538	233,124	(1,539)	231,585	234,685
00547	145,100	226	145,325	181,552
00704	3,331,596	344,668	3,676,263	2,203,564
	<u>59,923,672</u>	<u>528,779</u>	<u>60,452,451</u>	<u>64,590,826</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415	449,339	-	449,339	449,339
00441	11,727,869	(27,879)	11,699,990	14,627,534
00482	64,134	-	64,134	64,134
00493	369,811	-	369,811	369,811
	<u>12,611,152</u>	<u>(27,879)</u>	<u>12,583,273</u>	<u>15,510,818</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>\$ 548,666,683</u>	<u>\$ (1,869,516)</u>	<u>\$ 546,797,167</u>	<u>\$ 339,422,328</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 July 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 TEN MONTHS ENDED JULY 30, 2022 AND 2021

Exhibit G

FUND	ENCUMBRANCES July 2022	ACTUAL MONTH OF July 2022	YTD ACTUAL + ENCUMBRANCES July 2022	YTD ACTUAL + ENCUMBRANCES July 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ 21,276	\$ 27,867	\$ (42,669)
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
00464 American Rescue Plan	35,467,641	2,201,037	74,841,397	-
	<u>35,467,641</u>	<u>2,222,313</u>	<u>74,869,264</u>	<u>(42,669)</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	146,807	2,250	488,774	336,925
00201 Technology Fund	-	91	1,503	1,301,005
00202 Local Government Fund	1,600,257	313,788	5,548,748	6,285,091
00203 Local Official Fund	1,408,991	523,341	5,524,049	5,447,245
00204 Record Management Fund	4,682,616	315,362	16,581,231	16,638,164
00500 Payroll	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	1,629	10,558	10,273
00547 DA - State Forfeitures/Other	-	-	36,558	-
	<u>7,838,671</u>	<u>1,156,460</u>	<u>28,191,420</u>	<u>30,018,703</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00441 Combination Tax and Parking Series 2016	572,279	41,612	1,886,935	35,278,319
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	44,223	-	44,223	68,687
Subtotal permanent improvement funds	<u>616,502</u>	<u>41,612</u>	<u>1,931,158</u>	<u>35,347,007</u>
Road Funds:				
00427 Unlimited Tax Refunding & Improv	85,410	-	85,410	230,515
00492 1992 Road Bond Fund	6,383	-	6,383	6,383
Subtotal road funds	<u>91,793</u>	<u>-</u>	<u>91,793</u>	<u>236,898</u>
Subtotal capital project funds	<u>708,295</u>	<u>41,612</u>	<u>2,022,951</u>	<u>35,583,905</u>
Total	<u>\$ 44,014,607</u>	<u>\$ 3,420,385</u>	<u>\$ 105,083,636</u>	<u>\$ 65,559,939</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 TEN MONTHS ENDED JULY 31, 2022 AND 2021

Exhibit H

FUND	ACTUAL MONTH OF July 2022	TOTAL YTD REVENUE July 2022	TOTAL YTD REVENUE July 2021
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	(3,328)	(17,022)	1,305
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
00464 American Rescue Plan (b)	263,093	507,999,710	255,962,882
	<u>259,765</u>	<u>507,982,688</u>	<u>255,964,187</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	14,901	472,223	412,943
00201 Technology Fund	10,113	106,052	112,143
00202 Local Government Fund	110,046	1,835,920	7,896,953
00203 Local Official Fund	475,765	4,683,588	4,865,299
00204 Record Management Fund	697,936	7,631,111	8,233,714
00500 Payroll	-	-	-
00538 DA - Check Processing	305	12,138	23,937
00547 DA - State Forfeitures/Other	226	325	79
	<u>1,309,292</u>	<u>14,741,358</u>	<u>21,545,068</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>\$ 1,569,057</u>	<u>\$ 522,724,046</u>	<u>\$ 277,509,254</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 July 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 July 31, 2022, including accrued interest, \$ 433,496,970 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 JULY 31, 2022**

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
2022	12,250,000	2,748,700	14,998,700 (a)
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>

(a) Principal and interest payments due August 15, 2022 expensed in Fund 205 in July, 2022. Funds will be transferred to paying agent on actual due date August 15, 2022.

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 JULY 31, 2022 AND 2021

Exhibit J

FUND	BEGINNING BALANCE July 2022	ACTUAL MONTH OF July 2022	ENDING BALANCE July 2022	ENDING BALANCE July 2021
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 14,242,891	\$ (1,685,585)	\$ 12,557,305	\$ 13,365,153
00130 Election Fund-Special	169,349	(124,764)	44,585	44,254
00166 State Report Interest Fund	1,872,282	(1,299,794)	572,488	965,340
00501 County Clerk-Special	18,592,492	260,505	18,852,997	16,037,840
00502 County Clerk-Trust	27,937,431	(21,183)	27,916,248	25,043,864
00503 District Clerk-Special	8,402,693	463,719	8,866,411	7,249,928
00504 District Clerk-Trust	39,543,758	676,433	40,220,191	37,677,844
00505 Sheriff-Special	2,334,768	(2,161,899)	172,869	447,415
00506 County Clerk Special Trust Fund	42,466,797	(13,894,229)	28,572,568	34,282,844
00532 Escrow Fund	17,167,556	(319,752)	16,847,804	1,730,763
00537 Youth Village Special Fund	525	(50)	476	524
00542 DA - Police Agencies	38,961	49	39,010	38,938
00543 Adult Probation-Restitution	4,288,207	(138,551)	4,149,656	4,068,569
00544 DA - Attorney General	28,245	35	28,280	28,228
00545 DA - Unadjudicated-Gambling	61,611	77	61,689	61,576
00546 DA - Forfeitures-Narcotics	194,277	242	194,519	203,350
00550 Justice of the Peace 1-1 Special	502,603	(1,499)	501,104	498,940
00551 Justice of the Peace 1-2 Special	116,410	150	116,560	112,154
00553 Justice of the Peace 3-3 Special	84,861	2,460	87,321	72,251
00554 Justice of the Peace 2-1 Special	404,242	(583)	403,660	400,875
00555 Justice of the Peace 2-2 Special	29,829	2,619	32,448	29,851
00556 Justice of the Peace 3-1 Special	41,871	16,453	58,324	10,859
00557 Justice of the Peace 3-2 Special	158,144	-	158,144	158,129
00559 Justice of the Peace 4-1 Special	44,883	(834)	44,049	51,784
00560 Justice of the Peace 4-2 Special	16,279	(1,995)	14,284	9,913
00561 Justice of the Peace 5-1 Special	12,598	3,460	16,058	17,926
00562 Justice of the Peace 5-2 Special	291,209	110	291,319	286,416
00570 Dallas County Housing Fin.	73,457	92	73,549	73,415
00571 Dallas County Housing Fin.	1,026,706	1,287	1,027,993	1,025,727
00580 Constable 1 Special Fund No. 580	74,371	(938)	73,433	83,010
00581 Constable 2 Special Fund No. 581	2,967	-	2,967	2,615
00582 Constable 3 Special Fund No. 582	49,368	43,258	92,626	59,055
00584 Constable 4 Special Fund No. 584	4,575	3,504	8,079	7,196
00586 Constable 5 Special Fund No. 586	10,961	(4,093)	6,867	10,276
00600 DCS - Administration	16,383,200	69,134	16,452,334	14,681,018
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	14,983	(1,463)	13,520	14,264
Total Fiduciary and Agency Cash and Investments	\$ 197,274,235	\$ (18,113,625)	\$ 179,160,610	\$ 159,548,979

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