



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

September 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.

Exhibits

Balance Sheet: Budgeted Funds as of August 31, 2022

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

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

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

Summary of County Bonded Indebtedness as of August 31, 2022

Summary of Cash and Investments: Fiduciary and Agency Funds as of August 31, 2022

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
County Auditor

DT/jh
cc: County Treasurer

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

ASSETS	August 31, 2022	August 31, 2021
Cash and Investments	\$ 609,492,293 (d)	\$ 668,886,006
Inventories, Stock Room	4,816,258	2,917,234
Net Receivables - County Taxes	7,020,471	8,290,560
Net Receivables - Other	9,883,000 (a)	7,968,000 (a)
Subtotal Net Receivables	16,903,471	16,258,560
Due from Other Governmental Units	2,568,452	2,202,626
Total Receivables	19,471,923	18,461,186
Prepayments and other assets	18,521,763	17,471,666
TOTAL ASSETS	\$ 652,302,237	\$ 707,736,092
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	49,242,929 (b)	53,102,727 (b)
Due to Other Governmental Units	68,009,162 (d)	109,273,479 (d)
TOTAL LIABILITIES	117,252,090	162,376,206
FUND BALANCE (c)		
RESERVED:		
Inventories and Prepayment Reserves	23,338,021	20,388,900
Projects	141,274,144	314,262,400
General Fund - Encumbrances	21,799,251	20,653,504
Projects - Encumbrances	160,178,717	7,994,080
Other - Encumbrances	35,578,960	39,394,397
UNRESERVED		
General Fund	126,425,677	121,893,517
Other Funds	26,455,376	20,773,087
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 652,302,237	\$ 707,736,091

(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 eleven months ended August 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 eleven months ended August 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 August 31, 2022, including accrued interest, \$ 11,628,785 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 AUGUST 31, 2022 AND 2021

Exhibit A

FUND	BEGINNING BALANCE August 2022	ACTUAL MONTH OF August 2022	ENDING BALANCE August 2022	ENDING BALANCE August 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 199,417,899	\$ (36,226,967)	\$ 163,190,932	\$ 160,233,799
00196 Major Projects	355,017,019	(7,203,052)	347,813,966	355,285,214
00205 Interest & Debt Retirement Fund	7,951,371	55,730	8,007,101	7,238,753
00466 Projected Federal Grants	<u>7,432,666</u>	<u>(2,595,855)</u>	<u>4,836,811</u>	<u>58,055,043</u>
	<u>569,818,955</u>	<u>(45,970,145)</u>	<u>523,848,810</u>	<u>580,812,809</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	38,613,120	725,331	39,338,451	36,804,505
00126 Permanent Improvement Fund	12,074,003	(326,363)	11,747,640	9,151,655
00162 Alternate Dispute Resolution	5,686,673	74,648	5,761,321	5,504,101
00168 Dallas County Historical Commission	17,597	12	17,609	4,666
00195 Major Technology Fund	23,464,510	(5,597,672)	17,866,838	29,505,254
00467 HUD Section 8	6,818,876	(11,946)	6,806,930	5,653,655
00468 Charter School Grants	613,088	1,347,983	1,961,071	(103,317)
00470 Law Library Fund	872,517	75,415	947,932	608,240
00471 Appellate Judicial System	<u>1,247,040</u>	<u>(51,350)</u>	<u>1,195,690</u>	<u>944,439</u>
	<u>89,407,425</u>	<u>(3,763,942)</u>	<u>85,643,483</u>	<u>88,073,197</u>
Total Governmental Funds Cash and Investments	<u>\$ 659,226,380</u>	<u>\$ (49,734,087)</u>	<u>\$ 609,492,293</u>	<u>\$ 668,886,006</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 August 31, 2022, including interest, \$ 11,628,785 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 ELEVEN MONTHS ENDED AUGUST 31, 2022 AND 2021

Exhibit B

DEPARTMENT	BUDGET FY 2022 (a)	ENCUMBRANCES AS OF August 2022	ACTUAL YTD August 2022	FUNDS AVAILABLE August 2022	FUNDS AVAILABLE August 2021
General Government					
1010 GG-County Judge	\$ 660,004	\$ 1,666	\$ 582,583	\$ 75,755	\$ 69,928
1011 Truancy Courts	745,468	10,929	673,187	61,352	71,756
1016 Planning and Development	523,341	-	478,414	44,927	18,065
1020 GG-Commissioners Court Administrator	1,963,302	57,066	1,348,848	557,388	187,580
1021 GG-Operation Services-Engineering	1,488,692	731,527	639,115	118,050	198,291
1022 GG-Operation Services- Facilities	26,231,133	4,857,953	18,406,496	2,966,685	2,461,791
1023 GG-Operation Services- Comm/Central Svcs	2,781,767	176,380	2,347,446	257,942	457,309
1024 GG-Operations Services-Records Mgt	960,112	11,676	781,800	166,636	200,069
1027 GG-Operations-Auto Service Center	8,266,095	4,551,624	3,348,854	365,616	749,605
1035 GG- Tax Assessor/Collector	17,331,251	58,136	14,750,526	2,522,589	1,784,768
1040 Human Resource/Civil Service	8,068,942	146,833	3,838,761	4,083,348	3,526,209
1050 GG-County Treasurer	1,704,797	4,667	1,457,614	242,516	171,787
1060 Office of Budget and Evaluation	1,059,167	563	801,495	257,108	240,171
1070 GG-County Auditor	10,363,364	13,156	9,079,867	1,270,341	746,907
1080 GG-Purchasing	1,875,260	152	1,456,870	418,238	417,605
1082 Small Business Enterprise SBE	784,261	6,301	485,119	292,841	364,292
1210 Elections	11,358,941	617,096	12,832,585	(2,090,739)	2,210,493
Subtotal General Government	96,313,834	11,245,726	73,309,580	11,758,528	13,876,626
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	553,625	4,343	307,824	241,459	246,947
2060 Veterans Service	581,997	733	300,496	280,768	38,621
Subtotal Community Services	1,135,622	5,075	608,320	522,227	285,568
Law Enforcement					
3110 Executive	1,809,432	10,489	1,475,773	323,171	291,329
3113 Internal Affairs	1,185,053	3,227	1,095,072	86,754	115,458
3114 Compliance	33,560	304	12,699	20,557	-
3121 General Services	1,269,630	647	1,219,678	49,305	63,084
3122 Personnel	1,767,584	27,149	1,306,972	433,462	72,969
3123 Training	1,233,514	126,935	1,340,410	(233,832)	76,167
3124 Communications	2,428,663	36,063	2,159,077	233,523	337,848
3125 Fiscal	3,679,656	284,194	2,638,936	756,526	238,048
3126 Photo Lab	269,369	8,080	241,191	20,099	65,743
3128 Bonds	2,809,589	14,754	2,614,026	180,808	375,645
3129 Bailiff	11,453,373	2,301	11,792,518	(341,446)	(216,133)
3130 Warrants	5,457,458	24,551	4,828,804	604,103	710,453
3131 Fugitive Transportation	2,096,242	3,911	1,888,334	203,998	180,268
3132 Civil	524,172	9,951	472,927	41,294	52,001
3134 Criminal Investigation	3,262,895	27,391	3,405,189	(169,686)	35,527
3136 FLEET	289,664	36,237	248,755	4,673	24,454
3137 Freeway Management Program	14,030,921	214,212	12,328,979	1,487,729	2,412,147
3140 Detention Services	1,221,556	5,575	1,198,584	17,397	37,039
3141 North Tower	31,491,525	32,331	35,645,931	(4,186,738)	(3,014,478)
3142 West Tower	20,420,625	22,163	20,316,848	81,614	(3,132,434)
3147 Central Intake	15,303,400	105,419	14,963,945	234,036	558,466
3148 South Tower	25,129,522	21,665	25,722,366	(614,508)	(804,369)
3150 Classification and Release	26,048,213	60,475	25,510,960	476,778	(210,837)
3151 Inmate Program	-	-	(558)	558	-
3152 Central Kitchen	14,394,059	513,348	11,262,727	2,617,985	132,046
3153 Central Laundry	1,978,290	-	1,940,410	37,880	175,426
3155 Jail Medical	12,561,285	15,373	14,025,895	(1,479,983)	(1,838,253)
Subtotal Sheriff	202,149,248	1,606,743	199,656,448	886,057	(3,262,385)
3210 Constable Precinct #1	3,132,713	17,457	2,883,334	231,922	(32,245)
3220 Constable Precinct #2	2,028,917	(5,535)	1,581,716	452,736	163,576
3230 Constable Precinct #3	2,821,192	186,763	1,842,724	791,705	275,754
3240 Constable Precinct #4	2,792,587	17,188	2,345,920	429,479	248,434
3250 Constable Precinct #5	1,858,393	8,163	1,745,569	104,661	296,012
Subtotal Constable	12,633,802	224,035	10,399,264	2,010,503	951,531
3311 Crime Lab	11,843,721	276,792	8,505,262	3,061,667	2,134,636
3312 Medical Examiner	9,726,972	310,086	8,085,790	1,331,097	780,088
3313 Breath Alcohol Program	343,064	1,500	303,879	37,685	100,480
Subtotal Institute of Forensic Sciences	21,913,758	588,378	16,894,932	4,430,449	3,015,204

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

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

Exhibit B

DEPARTMENT	BUDGET FY 2022 (a)	ENCUMBRANCES AS OF August 2022	ACTUAL YTD August 2022	FUNDS AVAILABLE August 2022	FUNDS AVAILABLE August 2021
3320 Community Supervision	2,263,653	66,431	1,068,355	1,128,867	700,123
3330 Public Service Program	1,647,857	(904)	1,259,266	389,495	105,710
3343 Unincorporated Area Services	499,694	-	268,399	231,295	218,602
Subtotal Law Enforcement	241,108,011	2,484,683	229,546,664	9,076,665	1,728,785
Justice Administration					
3340 Building Security	5,448,736	197,992	4,507,392	743,352	913,808
3341 Emergency Management	637,883	12,605	609,574	15,705	72,133
3342 Fire Marshal	1,582,326	184,640	1,100,166	297,520	221,286
4011 District Attorney	61,359,726	94,414	54,565,167	6,700,146	5,886,948
4012 DA-Special Allocation	-	-	-	-	-
4013 Drug Court Program	389,344	381	366,137	22,826	21,736
4014 Jail Diversion	965,705	993	925,256	39,456	44,322
4015 Divert Court Department	468,599	88,667	174,208	205,824	218,706
4016 S.T.A.C. Court	115,538	20,460	15,603	79,475	40,973
4020 District Clerk	15,644,360	40,859	11,698,225	3,905,276	4,492,553
4031 County Clerk	12,946,078	6,271	10,025,462	2,914,345	1,819,178
4032 County Clerk-Collections	1,307,754	15,585	1,006,907	285,262	200,837
4033 Truancy Courts Clerks	1,225,464	-	618,603	606,861	(11,517)
4040 Public Defender	19,729,317	44,164	16,202,150	3,483,004	2,416,717
4051 District Court Administration	292,717	2,385	271,108	19,224	22,476
4056 Domestic Relations Office Administration	3,436,043	6,396	3,017,896	411,752	474,931
4060 Jury Service	2,347,873	94,365	1,782,196	471,312	1,377,535
4065 Grand Jury Service	226,000	-	181,820	44,180	140,870
4071 5th Court of Appeals	268,102	-	131,208	136,894	19,623
4072 First Admin. Judicial Region	156,451	-	143,986	12,465	9,532
4080 Court Cost Miscellaneous	6,493,540	23,191	422,764	6,047,585	7,163,767
4110 14th Civil District Court	337,059	527	284,589	51,943	46,308
4115 44th Civil District Court	349,556	1,004	323,341	25,212	53,336
4120 68th Civil District Court	296,462	1,553	255,775	39,134	36,738
4125 95th Civil District Court	331,552	1,159	278,852	51,541	43,454
4130 101st Civil District Court	306,197	10,282	233,318	62,598	52,125
4135 116th Civil District Court	329,179	88	282,898	46,194	42,773
4140 134th Civil District Court	393,684	345	317,677	75,662	72,298
4145 160th Civil District Court	303,631	1,895	258,649	43,088	54,112
4150 162nd Civil District Court	329,833	292	274,596	54,945	42,524
4155 191st Civil District Court	342,030	1,206	283,250	57,574	66,547
4160 192nd Civil District Court	293,545	886	249,632	43,028	24,544
4165 193rd Civil District Court	304,400	6,367	240,533	57,501	45,520
4170 298th Civil District Court	333,444	709	282,196	50,538	46,131
4175 Civil District Masters	446,204	25,319	179,609	241,276	137,149
4180 Civil Tax Court	394,064	17,838	300,689	75,537	86,312
4210 254th Family Court	701,254	24,511	480,015	196,729	231,440
4215 255th Family Court	694,099	31,519	462,332	200,248	169,901
4220 256th Family Court	662,534	(263)	528,413	134,385	164,757
4225 301st Family Court	697,214	2,617	602,081	92,516	175,976
4230 302nd Family Court	665,660	4,452	513,896	147,311	174,672
4235 303rd Family Court	694,809	2,288	555,937	136,585	183,701
4240 330th Family Court	758,149	23,025	491,705	243,420	187,470
4250 IV-D Court	394,750	46,238	300,403	48,109	32,742
4310 304th Juvenile Court	2,437,621	3,798	1,847,524	586,299	466,974
4320 305th Juvenile Court	2,455,066	2,918	1,757,026	695,122	489,735
4401 Criminal District Court #1	857,615	577	808,882	48,156	91,243
4402 Criminal District Court #2	854,037	116,994	759,239	(22,196)	172,866
4403 Criminal District Court #3	806,615	38,447	621,203	146,964	233,884
4404 Criminal District Court #4	764,764	(1,999)	754,546	12,217	63,514
4405 Criminal District Court #5	943,087	54,612	878,271	10,204	33,464
4406 Criminal District Court #6	1,037,432	146,069	834,169	57,194	52,471
4407 Criminal District Court #7	795,967	46,219	745,186	4,562	117,602
4410 194th Criminal District Court	919,262	84,059	812,781	22,422	42,541
4415 195th Criminal District Court	848,951	72,685	742,200	34,066	163,529
4420 203rd Criminal District Court	848,736	(2,293)	803,270	47,759	169,634
4425 204th Criminal District Court	832,073	3,826	827,476	771	134,827
4430 265th Criminal District Court	865,943	177,112	672,203	16,628	59,240
4435 282nd Criminal District Court	815,545	11,557	786,836	17,152	80,559
4440 283rd Criminal District Court	895,658	107,188	693,911	94,560	113,309
4445 291st Criminal District Court	858,764	98,037	746,765	13,962	124,881
4450 292nd Criminal District Court	887,105	21,442	996,207	(130,545)	(65,775)
4455 363rd Criminal District Court	776,654	45,005	726,955	4,695	45,201
4460 Criminal District Magistrates	2,813,245	1,471	2,652,338	159,436	269,792
4461 Pretrial Release	7,436,674	146,278	5,820,388	1,470,008	246,566
4465 Staff Attorneys	606,477	5,605	609,081	(8,210)	(2,964)
4470 Criminal District Court Manager	509,590	57,494	496,079	(43,983)	(42,345)
4501 County Court at Law #1	510,156	566	460,560	49,029	52,352
4502 County Court at Law #2	462,099	100	402,896	59,103	80,633
4503 County Court at Law #3	479,569	324	430,242	49,003	(11,659)
4504 County Court at Law #4	557,315	420	500,324	56,571	55,271
4505 County Court at Law #5	539,358	629	421,522	117,207	88,144
4601 County Criminal Court #1	614,782	312	504,176	110,294	113,810
4602 County Criminal Court #2	806,467	2,829	576,064	227,574	305,428
4603 County Criminal Court #3	727,009	3,443	420,271	302,845	342,775
4604 County Criminal Court #4	717,004	2,476	667,830	46,699	96,408
4605 County Criminal Court #5	811,149	1,034	531,470	278,644	424,155

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

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

Exhibit B

DEPARTMENT	BUDGET FY 2022	ENCUMBRANCES AS OF August 2022	ACTUAL YTD August 2022	FUNDS AVAILABLE August 2022	FUNDS AVAILABLE August 2021
	(a)				
4606 County Criminal Court #6	705,919	2,753	611,985	91,181	128,465
4607 County Criminal Court #7	636,525	3,525	575,860	57,139	123,866
4608 County Criminal Court #8	745,664	4,177	722,806	18,681	(56,391)
4609 County Criminal Court #9	835,026	2,816	527,019	305,191	258,610
4610 County Criminal Court #10	905,458	1,835	571,861	331,762	313,644
4611 County Criminal Court #11	729,488	6,422	664,803	58,264	120,330
4615 County Criminal Court of Appeals	642,673	1,034	320,104	321,535	320,976
4616 County Criminal Court of Appeals #2	648,598	(171)	570,488	78,280	87,180
4617 County Criminal Court - Magistrate	439	17	226	196	140
4620 County Criminal Court Manager	460,726	22	342,001	118,703	92,146
4701 Probate Court #1	879,183	3,199	860,879	15,104	180,244
4702 Probate Court #2	1,057,006	2,855	901,801	152,349	175,549
4703 Probate Court #3	1,340,434	13,398	1,048,074	278,962	352,560
4704 Investigators/Court Visitor Program	1,212,388	8,004	977,826	226,558	89,747
4705 Probate Associates	779,977	386	710,353	69,238	72,452
4811 J.P- 1-1	1,106,540	(6,036)	997,912	114,665	161,671
4812 J.P- 1-2	787,681	27,576	612,041	148,065	168,451
4821 J.P- 2-1	767,792	6,632	597,691	163,468	138,409
4822 J.P- 2-2	763,638	(5,967)	687,414	82,192	135,177
4831 J.P- 3-1	967,451	5,251	850,957	111,243	123,744
4832 J.P- 3-2	866,684	(57)	675,498	191,243	156,221
4841 J.P- 4-1	770,578	4,769	660,652	105,157	95,850
4842 J.P- 4-2	675,514	8,653	573,010	93,851	85,107
4851 J.P- 5-1	775,112	(4,678)	675,462	104,328	98,336
4852 J.P- 5-2	776,023	4,423	498,081	273,520	222,182
Subtotal Justice Administration	202,329,170	2,377,191	163,289,356	36,662,622	35,969,667
Health and Social Services					
1110 Employee Health Clinic	693,853	5,802	486,203	201,849	138,196
2070 Welfare Assistance	3,142,259	29,144	3,112,639	476	757,398
5110 Juvenile Administration	27,606,685	1,050,024	18,024,997	8,531,664	8,078,447
5114 Juvenile-Detention Center	19,340,041	41,999	13,645,445	5,652,598	4,415,331
5115 Juvenile-Emergency Shelter	2,959,256	6,011	2,410,422	542,823	509,512
5116 Juvenile-Letot Center	3,842,291	13,451	3,306,047	522,793	462,993
5117 Juvenile-Youth Village	4,892,298	14,831	3,955,829	921,638	929,384
5118 Juvenile-Medlock Center	5,475,506	4,730	4,397,695	1,073,081	1,084,407
5119 Juvenile-Letot Residential Treatment Center	2,667,317	11,217	1,925,807	730,294	519,224
5210 Health Administration	1,660,050	34,622	1,613,284	12,145	(8,606)
5211 Environmental Health	2,001,232	233,937	1,205,415	561,880	614,446
5212 Public Health Lab	3,874,039	131,178	2,679,632	1,063,229	630,281
5213 Preventive Health	4,251,950	630,307	2,157,871	1,463,772	1,425,150
5214 Communicable Disease Control	955,595	72,480	693,028	190,086	97,310
5215 STD Clinic	2,896,961	45,540	1,175,948	1,675,473	1,163,233
5216 TB Clinic	2,916,533	77,995	2,203,263	635,275	666,039
5218 HHS - Finance Admin	1,346,917	35,349	1,045,714	265,854	228,306
5310 Budget Office Community Contracts	13,471,237	548,499	8,890,243	4,032,495	2,676,803
5330 CPS Program	4,423,197	1,515,059	2,852,985	55,153	1,025,270
Subtotal Health and Social Services	108,417,218	4,502,173	75,782,467	28,132,576	25,413,123
Other Operating					
5340 Wilmer Substance Abuse Facility	330,472	54,170	252,394	23,908	42,200
9910 Countywide Appropriations	18,562,098	1,119,244	11,749,348	5,693,506	2,059,655
9930 Cash Match for Grants	6,957,907	-	6,957,907	-	-
9940 Reserves and Contingency	9,269,506	495	-	9,269,012	8,091,186
Subtotal Other Operating	35,119,984	1,173,909	18,959,649	14,986,426	10,193,041
9950 Emergency Reserves (a)	60,920,273	10,494	-	60,909,779	59,873,599
Grand Total	\$ 745,344,109	\$ 21,799,251	\$ 561,496,035	\$ 162,048,823	\$ 147,340,408
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				\$ 18,534,597	\$ 13,599,842

Reconciliation of budget components to budget funds available and budgeted expenditures

General Fund Revenue Budget	\$ 664,796,602.00
General Fund Beginning Budget	62,012,910.34
LAB FY 22	726,809,512.34
Carryforward encumbrances	18,534,596.66
Budget LAB FY 22	745,344,109.00
Budget per budget funds available	745,344,109.00
	\$ -

(a) Following is a reconciliation of the Initial LAB FY 22 General Fund Reserves Budget to current funds available balance:

General Fund Reserves Budget	\$ 62,012,910
Budgeted Revenues exceeds Budgeted Expenditures	
General Fund Revenue Budget	664,796,602
General Fund Expenditure Budget	(655,745,583)
	9,051,019
Emergency reserves - Funds Available - FY 22	71,063,929
Miscellaneous transfers to various departments	(10,154,150)
	\$ 60,909,779

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 August 2022	ACTUAL MONTH OF August 2022	YTD ACTUAL + ENCUMBRANCES August 2022	BALANCE OF BUDGET August 2022	YTD ACTUAL + ENCUMBRANCES August 2021
105 Road & Bridge	\$ 55,525,918	\$ 580,362	\$ 1,431,283	\$ 32,756,145	\$ 22,769,772	\$ 32,814,450
120 General Fund	745,344,109	21,799,251	50,572,807	583,295,286	162,048,823	544,440,616
126 Permanent Improvement Fund	13,384,545	6,888,378	798,120	9,669,684	3,714,861	2,974,207
162 Alternate Dispute Resolution	6,077,383	3,807	19,605	317,898	5,759,485	367,783
168 Dallas County Historical Commission	3,500	-	-	100	3,400	-
195 Major Technology Fund	98,801,447	22,339,891	4,002,897	78,070,308	20,731,139	72,902,921
196 Major Projects	409,875,134	137,838,826	7,139,728	226,998,132	182,877,002	85,550,707
205 Interest & Debt Retirement Fund	27,362,746	-	-	17,748,150	9,614,596	19,951,100
466 Grants	294,665,100	27,415,291	18,121,881	174,664,716	120,000,384	232,340,119
467 HUD Section 8	60,745,508	566,075	4,269,269	46,225,058	14,520,450	43,570,330
468 Charter School Grants	11,541,953	83,597	765,986	7,209,298	4,332,655	7,684,479
470 Law Library Fund	1,689,789	41,451	52,527	872,480	817,309	841,659
471 Appellate Judicial System	1,067,100	-	70,578	105,493	961,607	142,818
Total	<u>\$ 1,726,084,232</u>	<u>\$ 217,556,928</u>	<u>\$ 87,244,680</u>	<u>\$ 1,177,932,748</u>	<u>\$ 548,151,484</u>	<u>\$ 1,043,581,188</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 ELEVEN MONTHS ENDED AUGUST 31, 2022 AND 2021**

Exhibit D

FUND	FY 2022 BUDGET	ACTUAL MONTH OF August 2022	TOTAL YTD REVENUE August 2022	BALANCE OF BUDGET August 2022	TOTAL YTD REVENUE August 2021
105 Road and Bridge	\$ 29,417,800	\$ 2,516,622	\$ 35,675,538	\$ 6,257,738	\$ 36,622,012
120 General Fund	664,796,602	12,822,783	627,924,586	(36,872,016)	599,242,333
126 Permanent Improvement	5,055,000	12,049	5,071,776	16,776	4,790,846
162 Alternate Dispute	859,400	94,253	826,971	(32,429)	741,911
168 Historical Commission	-	-	5,043	5,043	4,259
195 Major Technology	51,100,000	26,013	50,326,748	(773,252)	51,474,964
196 Major Projects	105,485,926	1,503,789	107,283,343	1,797,417	125,171,975
205 Debt Service	18,456,584	55,730	18,187,611	(268,973)	21,914,934
464 American Rescue Plan	256,084,044	327,781	508,327,491	252,243,447	-
466 Projected Federal Grants	167,745,666	13,707,600	141,774,296	(a) (25,971,370)	243,409,442
467 HUD Section 8	57,473,145	4,215,664	46,748,160	(10,724,985)	42,915,810
468 Charter School Grants	9,835,334	1,976,950	6,928,545	(2,906,789)	5,229,285
470 Law Library	1,211,100	128,965	1,141,222	(69,878)	856,214
471 Appellate Judicial	301,600	18,026	367,361	65,761	300,083
TOTAL	<u>\$ 1,367,822,201</u>	<u>\$ 37,406,225</u>	<u>\$ 1,550,588,692</u>	<u>\$ 182,766,491</u>	<u>\$ 1,132,674,068</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 August 31, 2022, including accrued interest, \$ 11,628,785 of the CARES Act Coronavirus Relief Funds remain.

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

Exhibit E

DESCRIPTION	FY 2022 BUDGET	ACTUAL MONTH OF August 2022	TOTAL YTD REVENUE August 2022	BALANCE OF BUDGET August 2022	TOTAL YTD REVENUE August 2021
Ad Valorem and Occupation Tax	\$ 476,437,078	-	\$ 469,051,214	\$ (7,385,864)	\$ 449,338,579
Licenses, Permits and Registrations	26,000,000	45,505	28,229,252	2,229,252	22,778,436
Fines and Forfeitures	186,000	277,751	562,201	376,201	842,328
Use of Money and Property	4,053,000	559,046	5,034,130	981,130	3,470,158
Charges for Current Services - General Government	43,591,000	2,755,712	42,597,705	(993,295)	34,533,114
Charges for Current Services - Public Safety	7,650,000	1,050,456	9,097,686	1,447,686	6,116,487
Charges for Current Services - Judiciary	21,032,665	1,815,270	19,447,716	(1,584,949)	19,768,219
Reimbursements for Current Services - General Government	784,000	223,871	493,581	(290,419)	603,795
Reimbursements for Current Services - Public Safety	20,421,500	2,038,648	22,697,396	2,275,896	16,194,661
Reimbursements for Current Services - Judicial	5,459,005	1,574,863	3,643,862	(1,815,143)	3,925,452
Reimbursements for Current Services - Health	10,720,500	83,135	8,218,898	(2,501,602)	7,148,669
Intergovernmental - General Government	1,175,000	139,536	1,261,871	86,871	1,155,574
Intergovernmental - Public Safety	600,000	856,696	856,696	256,696	-
Intergovernmental - Streets and Highways	659,000	-	659,000	-	659,000
Intergovernmental - Judiciary	1,842,500	97,753	1,158,939	(483,561)	1,843,444
Intergovernmental - Health and Welfare	220,000	15,400	143,382	(76,618)	210,957
Miscellaneous	720,900	35,701	3,807,099	3,086,199	1,843,213
Interfund Transfers	43,444,454	1,253,440	10,963,958	(32,480,496)	28,810,246
TOTAL	<u>\$ 664,796,602</u>	<u>\$ 12,822,783</u>	<u>\$ 627,924,586</u>	<u>\$ (36,872,016)</u>	<u>\$ 599,242,333</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 AUGUST 31, 2022 AND 2021

ASSETS	August 31, 2022	August 31, 2021
Cash and Investments	\$ 698,401,269 (c)	\$ 340,839,907
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	\$ 700,034,327	\$ 342,850,787
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	4,863,360 (b)	2,519,892 (b)
Due to Other Governmental Units	430,863,200 (c)	256,070,553
TOTAL LIABILITIES	435,726,560	258,590,445
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	434,295	485,117
Projects	14,930,005	14,517,944
Projects - Encumbrances	701,284	3,816,596
Other - Encumbrances	44,750,673	8,485,605
 UNRESERVED		
General Fund	-	-
Other Funds	203,491,510	56,955,080
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 700,034,327	\$ 342,850,787

(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 August 31, 2022 including accrued interest, \$ 430,755,321 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 AUGUST 31, 2022 AND 2021

Exhibit F

FUND	BEGINNING BALANCE August 2022	ACTUAL MONTH OF August 2022	ENDING BALANCE August 2022	ENDING BALANCE August 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00125	\$ (11,262)	\$ 46,516	\$ 35,253	\$ 74,863
00170	(75,938)	(3,359)	(79,297)	(59,430)
00190	73,255	-	73,255	73,255
00210	168	-	168	168
00464	470,610,533	(3,191,647)	467,418,886	255,961,895
	<u>470,596,756</u>	<u>(3,148,491)</u>	<u>467,448,265</u>	<u>256,050,751</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200	2,172,228	(91,267)	2,080,960	2,137,458
00201	378,350	(107,012)	271,338	262,624
00202	17,841,045	3,582,294	21,423,339	21,121,525
00203	10,695,529	(282,937)	10,412,592	10,073,317
00204	25,125,589	5,891	25,131,481	29,392,455
00500	186,536	(30,256)	156,281	147,011
00534	-	1,097,687	1,097,687	-
00538	231,585	(2,349)	229,236	234,407
00547	145,325	165	145,490	181,555
00704	3,676,263	576,159	4,252,422	2,490,774
	<u>60,452,451</u>	<u>4,748,376</u>	<u>65,200,826</u>	<u>66,041,127</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415	449,339	-	449,339	449,339
00441	11,699,990	(5,283)	11,694,707	14,584,802
00442	-	150,009,500	150,009,500	-
00482	64,134	-	64,134	64,134
00493	369,811	-	369,811	369,811
	<u>12,583,273</u>	<u>150,004,217</u>	<u>162,587,490</u>	<u>15,468,085</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>\$ 546,797,167</u>	<u>\$ 151,604,102</u>	<u>\$ 698,401,269</u>	<u>\$ 340,839,907</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 ELEVEN MONTHS ENDED AUGUST 31, 2022 AND 2021

Exhibit G

FUND	ENCUMBRANCES August 2022	ACTUAL MONTH OF August 2022	YTD ACTUAL + ENCUMBRANCES August 2022	YTD ACTUAL + ENCUMBRANCES August 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ (46,516)	\$ (18,648)	\$ (58,054)
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
00464 American Rescue Plan	36,603,492	1,986,025	77,963,273	4,845
	<u>36,603,492</u>	<u>1,939,510</u>	<u>77,944,625</u>	<u>(53,209)</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	98,866	115,322	556,154	338,146
00201 Technology Fund	-	118,497	120,000	1,301,005
00202 Local Government Fund	1,572,071	515,338	6,035,901	6,382,663
00203 Local Official Fund	1,606,788	787,645	6,509,490	5,838,390
00204 Record Management Fund	4,869,456	640,630	17,408,701	16,757,644
00500 Payroll	-	-	-	-
00534 DA - Restitution	-	-	-	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	3,102	13,660	10,823
00547 DA - State Forfeitures/Other	-	-	36,558	-
	<u>8,147,181</u>	<u>2,180,534</u>	<u>30,680,464</u>	<u>30,628,671</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00441 Combination Tax and Parking Series 2016	565,268	22,693	1,902,617	37,365,412
00442 Certificates of Obligation, Series 2022	-	-	-	-
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	44,223	-	44,223	68,687
Subtotal permanent improvement funds	<u>609,491</u>	<u>22,693</u>	<u>1,946,840</u>	<u>37,434,100</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>701,284</u>	<u>22,693</u>	<u>2,038,633</u>	<u>37,670,998</u>
Total	<u>\$ 45,451,956</u>	<u>\$ 4,142,737</u>	<u>\$ 110,663,722</u>	<u>\$ 68,246,459</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 ELEVEN MONTHS ENDED AUGUST 31, 2022 AND 2021

Exhibit H

FUND	ACTUAL MONTH OF August 2022	TOTAL YTD REVENUE August 2022	TOTAL YTD REVENUE August 2021
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	(3,359)	(20,380)	(3,083)
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
00464 American Rescue Plan (b)	327,781	508,327,491	255,966,740
	<u>324,422</u>	<u>508,307,110</u>	<u>255,963,657</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	15,147	487,370	435,069
00201 Technology Fund	11,485	117,537	123,812
00202 Local Government Fund	4,186,047	6,021,967	8,842,822
00203 Local Official Fund	360,582	5,044,171	5,444,315
00204 Record Management Fund	708,906	8,340,018	9,032,185
00500 Payroll	-	-	-
00534 DA - Restitution	1,097,687	1,097,687	-
00538 DA - Check Processing	753	12,891	24,431
00547 DA - State Forfeitures/Other	165	489	82
	<u>6,380,772</u>	<u>21,122,131</u>	<u>23,902,716</u>
Capital Project Funds (a):			
Permanent Improvement Funds:			
00441 Combination Tax and Parking Series 2016	-	-	-
00442 Certificates of Obligation, Series 2022	150,009,500	150,009,500	-
	<u>150,009,500</u>	<u>150,009,500</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>\$ 156,714,695</u>	<u>\$ 679,438,741</u>	<u>\$ 279,866,372</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 August 31, 2022, including accrued interest, \$ 430,755,321 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 AUGUST 31, 2022

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
2023	18,930,000	11,219,004	30,149,004
2024	19,030,000	10,547,900	29,577,900
2025	19,115,000	9,596,400	28,711,400
2026	17,800,000	8,640,650	26,440,650
2027	17,805,000	7,750,650	25,555,650
2028	17,805,000	6,860,400	24,665,400
2029	17,805,000	5,970,150	23,775,150
2030	17,805,000	5,079,900	22,884,900
2031	17,805,000	4,301,600	22,106,600
2032	6,610,000	3,635,250	10,245,250
2033	6,610,000	3,304,750	9,914,750
2034	6,610,000	2,974,250	9,584,250
2035	6,610,000	2,643,750	9,253,750
2036	6,610,000	2,313,250	8,923,250
2037	6,610,000	1,982,750	8,592,750
2038	6,610,000	1,652,250	8,262,250
2039	6,610,000	1,321,750	7,931,750
2040	6,610,000	991,250	7,601,250
2041	6,610,000	660,750	7,270,750
2042	6,605,000	330,250	6,935,250
	<u>\$ 236,605,000</u>	<u>\$ 91,776,904</u>	<u>\$ 328,381,904</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 AUGUST 31, 2022 AND 2021

Exhibit J

FUND	BEGINNING BALANCE August 2022	ACTUAL MONTH OF August 2022	ENDING BALANCE August 2022	ENDING BALANCE August 2021
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 12,557,305	\$ (2,136,594)	\$ 10,420,712	\$ 10,868,433
00130 Election Fund-Special	44,585	20,491	65,076	44,739
00166 State Report Interest Fund	572,488	673,283	1,245,770	1,984,303
00501 County Clerk-Special	18,852,997	(482,914)	18,370,083	16,103,936
00502 County Clerk-Trust	27,916,248	210,407	28,126,655	25,379,614
00503 District Clerk-Special	8,866,411	816,868	9,683,279	6,992,840
00504 District Clerk-Trust	40,220,191	2,931,723	43,151,914	39,319,641
00505 Sheriff-Special	172,869	48,112	220,981	261,303
00506 County Clerk Special Trust Fund	28,572,568	515,657	29,088,225	34,335,753
00532 Escrow Fund	16,847,804	27,527	16,875,331	410,292
00534 DA - Restitution	-	1,097,687	1,097,687	-
00537 Youth Village Special Fund	476	0	476	524
00542 DA - Police Agencies	39,010	44	39,054	38,939
00543 Adult Probation-Restitution	4,149,656	14,470	4,164,126	4,275,321
00544 DA - Attorney General	28,280	32	28,312	28,229
00545 DA - Unadjudicated-Gambling	61,689	70	61,758	61,577
00546 DA - Forfeitures-Narcotics	194,519	20,798	215,317	254,317
00550 Justice of the Peace 1-1 Special	501,104	(4,242)	496,862	499,648
00551 Justice of the Peace 1-2 Special	116,560	250	116,810	112,598
00553 Justice of the Peace 3-3 Special	87,321	(3,096)	84,225	74,116
00554 Justice of the Peace 2-1 Special	403,660	413	404,073	398,533
00555 Justice of the Peace 2-2 Special	32,448	2,442	34,890	26,521
00556 Justice of the Peace 3-1 Special	58,324	(1,217)	57,107	10,600
00557 Justice of the Peace 3-2 Special	158,144	-	158,144	158,129
00559 Justice of the Peace 4-1 Special	44,049	1,612	45,661	45,994
00560 Justice of the Peace 4-2 Special	14,284	(1,604)	12,680	19,339
00561 Justice of the Peace 5-1 Special	16,058	(755)	15,303	17,884
00562 Justice of the Peace 5-2 Special	291,319	(970)	290,349	286,620
00570 Dallas County Housing Fin.	73,549	83	73,632	73,416
00571 Dallas County Housing Fin.	1,027,993	1,351	1,029,344	1,025,743
00580 Constable 1 Special Fund No. 580	73,433	950	74,383	71,406
00581 Constable 2 Special Fund No. 581	2,967	-	2,967	2,615
00582 Constable 3 Special Fund No. 582	92,626	(9,873)	82,752	59,055
00584 Constable 4 Special Fund No. 584	8,079	(3,504)	4,575	60,092
00586 Constable 5 Special Fund No. 586	6,867	(846)	6,021	18,541
00600 DCS - Administration	16,452,334	36,608	16,488,941	14,743,024
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	13,520	12,647	26,168	12,992
00882 Cash Receipt Default Department Suspense	-	-	-	-
Total Fiduciary and Agency Cash and Investments	\$ 179,160,610	\$ 3,787,911	\$ 182,948,521	\$ 158,773,502

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