



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

February 28, 2023

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 January 31, 2023</i>	.
Summary of Cash and Investments: Budgeted Funds as of January 31, 2023	A
General Fund: Funds Available Analysis for the four months ended January 31, 2023	B
Appropriations: Budget/Actual: Tax and Fee Funds for the four months ended January 31, 2023	C
Revenue: Budget/Actual: Tax and Fee Funds for the four months ended January 31, 2023	D
Revenue: Budget/Actual: General Fund for the four months ended January 31, 2023	E
<i>Balance Sheet: Funds Not Budgeted as of January 31, 2023</i>	
Summary of Cash and Investments: Funds Not Budgeted as of January 31, 2023	F
Appropriations: Funds Not Budgeted for the four months ended January 31, 2023	G
Revenue: Funds Not Budgeted for the four months ended January 31, 2023	H
<i>Summary of County Bonded Indebtedness as of January 31, 2023</i>	I
<i>Summary of Cash and Investments: Fiduciary and Agency Funds as of January 31, 2023</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 JANUARY 31, 2023 AND 2021**

ASSETS	January 31, 2023	January 31, 2022
Cash and Investments	\$ 808,745,604	\$ 823,600,051
Inventories, Stock Room	5,445,228	3,447,836
Net Receivables - County Taxes	176,759,163	160,579,263
Net Receivables - Other	9,883,000 (a)	7,968,000 (a)
Subtotal Net Receivables	186,642,163	168,547,263
Due from Other Governmental Units	1,028,659	3,307,506
Total Receivables	187,670,822	171,854,769
Prepayments and other assets	20,551,819	18,558,885
TOTAL ASSETS	\$ 1,022,413,472	\$ 1,017,461,541
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	58,700,334 (b)	60,395,706 (b)
Due to Other Governmental Units	51,705,953	62,977,752
TOTAL LIABILITIES	110,406,287	123,373,458
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	25,997,046	22,006,721
Projects	175,605,318	235,982,017
General Fund - Encumbrances	36,842,258	36,056,550
Projects - Encumbrances	198,770,528	153,639,171
Other - Encumbrances	36,625,213	32,493,608
UNRESERVED		
General Fund	423,445,921	368,375,896
Other Funds	14,720,901	45,534,120
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 1,022,413,472	\$ 1,017,461,541

(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 four months ended January 31, 2023. Expected and budgeted revenue for Fiscal 2023 (real estate taxes) are included in these Financial statements. However, expenditures include only those paid for the four months ended January 31, 2023. 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) 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 JANUARY 31, 2023 AND 2022

Exhibit A

FUND	BEGINNING BALANCE January 2023	ACTUAL MONTH OF January 2023	ENDING BALANCE January 2023	ENDING BALANCE January 2022
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 175,767,291	\$ 191,521,480	\$ 367,288,771	\$ 324,664,784
00196 Major Projects	323,845,145	34,470,776	358,315,921	368,689,997
00205 Interest & Debt Retirement Fund	11,427,573	(4,894,474)	6,533,099	5,195,546
00466 Projected Federal Grants	(23,009,707)	(1,643,779)	(24,653,486)	13,225,919
	<u>488,030,303</u>	<u>219,454,002</u>	<u>707,484,305</u>	<u>711,776,246</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	37,355,870	153,034	37,508,904	41,277,441
00126 Permanent Improvement Fund	10,636,209	1,683,615	12,319,824	12,446,072
00162 Alternate Dispute Resolution	5,628,161	80,575	5,708,736	5,409,002
00168 Dallas County Historical Commission	17,678	22	17,699	12,667
00195 Major Technology Fund	15,190,645	20,241,876	35,432,520	44,056,116
00467 HUD Section 8	6,523,025	135,895	6,658,920	5,552,222
00468 Charter School Grants	1,489,157	(51,804)	1,437,353	1,504,106
00470 Law Library Fund	853,608	56,530	910,138	593,171
00471 Appellate Judicial System	1,259,505	7,700	1,267,205	973,009
	<u>78,953,856</u>	<u>22,307,443</u>	<u>101,261,299</u>	<u>111,823,805</u>
Total Governmental Funds Cash and Investments	<u>\$ 566,984,159</u>	<u>\$ 241,761,445</u>	<u>\$ 808,745,604</u>	<u>\$ 823,600,051</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
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2023 AND 2022**

Exhibit B

DEPARTMENT	BUDGET FY 2023 (a)	ENCUMBRANCES AS OF January 2023	ACTUAL YTD January 2023	FUNDS AVAILABLE January 2023	FUNDS AVAILABLE January 2022
General Government					
1010 GG-County Judge	\$ 670,834	\$ 161	\$ 175,446	\$ 495,227	\$ 465,078
1011 Truancy Courts	793,301	58,905	225,694	508,702	458,347
1016 Planning and Development	494,865	785	175,951	318,129	391,238
1020 GG-Commissioners Court Administrator	2,012,394	59,722	478,730	1,473,942	1,453,029
1021 GG-Operation Services-Engineering	2,328,989	478,183	488,590	1,362,216	332,936
1022 GG-Operation Services- Facilities	26,608,535	7,949,477	6,647,266	12,011,792	14,393,495
1023 GG-Operation Services- Comm/Central Svcs	2,957,074	974,082	662,865	1,320,127	776,265
1024 GG-Operations Services-Records Mgt	1,060,133	96,140	301,838	662,156	669,237
1027 GG-Operations-Auto Service Center	8,754,069	5,445,643	753,479	2,554,947	1,493,732
1035 GG- Tax Assessor/Collector	17,543,410	92,749	5,309,053	12,141,607	11,902,550
1040 Human Resource/Civil Service	7,688,454	237,980	1,702,030	5,748,445	6,163,185
1041 HRCS - 52e Employees	-	-	-	-	147,937
1045 Record Bldg Fitness	263,357	2,426	6,901	254,030	-
1050 GG-County Treasurer	1,822,689	21,749	471,681	1,329,259	1,156,322
1060 Office of Budget and Evaluation	1,150,922	2,716	291,071	857,134	786,916
1070 GG-County Auditor	10,604,211	36,765	3,242,440	7,325,006	7,147,644
1080 GG-Purchasing	1,923,684	4,596	519,639	1,399,449	1,371,666
1082 Small Business Enterprise SBE	857,215	962	157,792	698,461	619,657
1210 Elections	12,006,913	853,700	4,994,404	6,158,809	5,596,496
Subtotal General Government	99,541,050	16,316,740	26,604,871	56,619,439	55,327,729
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	906,414	353	118,419	787,642	451,708
2060 Veterans Service	518,018	409	114,666	402,943	482,909
Subtotal Community Services	1,424,432	762	233,085	1,190,585	934,618
Law Enforcement					
3110 Executive	2,236,057	10,411	515,238	1,710,408	1,285,973
3113 Internal Affairs	1,223,437	3,956	373,393	846,088	815,434
3114 Compliance	598,581	390	114,073	484,118	-
3121 General Services	1,292,487	1,033	410,027	881,427	838,453
3122 Personnel	1,469,452	120,182	431,155	918,115	848,120
3123 Training	2,755,268	140,736	1,102,893	1,511,638	762,708
3124 Communications	2,634,822	3,532	736,751	1,894,540	1,723,335
3125 Fiscal	3,780,244	185,792	1,075,514	2,518,939	2,574,085
3126 Photo Lab	391,562	2,617	94,278	294,666	184,909
3128 Bonds	2,311,921	12,416	863,403	1,436,102	1,898,980
3129 Bailiff	11,606,965	1,805	3,819,876	7,785,284	7,428,878
3130 Warrants	5,605,533	28,924	1,348,194	4,228,415	3,829,099
3131 Fugitive Transportation	2,141,013	4,647	755,852	1,380,514	1,492,197
3132 Civil	528,795	5,509	150,493	372,792	341,632
3134 Criminal Investigation	3,251,026	24,454	1,186,572	2,039,999	2,090,695
3136 FLEET	314,977	28,889	77,971	208,117	187,943
3137 Freeway Management Program	12,814,918	20,795	3,683,841	9,110,282	9,111,145
3140 Detention Services	1,249,630	14,026	350,812	884,792	805,009
3141 North Tower	31,608,025	41,202	12,176,251	19,390,572	19,400,455
3142 West Tower	19,301,223	451,679	6,805,083	12,044,461	13,130,763
3147 Central Intake	15,964,512	244,311	5,161,040	10,559,161	10,115,748
3148 South Tower	23,898,416	42,029	9,310,932	14,545,455	16,331,911
3150 Classification and Release	26,747,105	69,797	8,655,954	18,021,354	17,155,282
3151 Inmate Program	-	-	-	-	-
3152 Central Kitchen	11,213,624	392,951	4,020,379	6,800,293	4,997,365
3153 Central Laundry	2,100,697	-	668,820	1,431,877	1,317,519
3155 Jail Medical	13,047,921	24,056	4,803,219	8,220,646	7,704,417
Subtotal Sheriff	200,088,207	1,876,139	68,692,014	129,520,054	126,372,059
3210 Constable Precinct #1	3,123,928	13,365	880,794	2,229,770	2,137,090
3220 Constable Precinct #2	2,022,646	(4,859)	470,571	1,556,934	1,479,928
3230 Constable Precinct #3	2,701,040	7,199	848,323	1,845,518	2,178,574
3240 Constable Precinct #4	2,795,010	22,338	817,852	1,954,820	1,981,849
3250 Constable Precinct #5	1,853,576	9,648	591,092	1,252,837	1,294,933
Subtotal Constable	12,496,200	47,691	3,608,632	8,839,878	9,072,375
3311 Crime Lab	11,433,600	1,375,186	2,721,236	7,337,179	7,672,487
3312 Medical Examiner	10,004,815	733,140	2,689,714	6,581,961	6,300,858
3313 Breath Alcohol Program	361,125	1,500	105,948	253,677	243,497
Subtotal Institute of Forensic Sciences	21,799,541	2,109,826	5,516,899	14,172,816	14,216,843

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2023 AND 2022**

Exhibit B

DEPARTMENT	BUDGET FY 2023 (a)	ENCUMBRANCES AS OF January 2023	ACTUAL YTD January 2023	FUNDS AVAILABLE January 2023	FUNDS AVAILABLE January 2022
3320 Community Supervision	1,739,687	1,052,088	394,595	293,005	879,319
3330 Public Service Program	1,506,651	8,936	409,291	1,088,424	1,184,367
3343 Unincorporated Area Services	328,113	610	62,596	264,906	395,922
Subtotal Law Enforcement	3,574,451	1,061,634	866,482	1,646,335	1,459,608
Justice Administration					
3340 Building Security	9,556,781	209,131	1,785,305	7,562,345	3,303,156
3341 Emergency Management	665,129	14,479	199,417	451,233	410,805
3342 Fire Marshal	1,594,820	171,432	272,301	1,151,087	556,547
4011 District Attorney	64,052,468	391,554	18,567,791	45,093,123	43,028,444
4012 DA-Special Allocation	-	-	-	-	-
4013 Drug Court Program	397,697	232	68,133	329,331	261,706
4014 Jail Diversion	897,098	1,467	324,999	570,632	657,542
4015 Divert Court Department	560,276	99,911	60,312	400,054	221,919
4016 S.T.A.C. Court	78,534	5,992	3,645	68,897	79,475
4020 District Clerk	15,914,987	84,701	4,231,387	11,598,898	11,513,123
4031 County Clerk	12,936,800	29,202	3,608,132	9,299,465	9,292,222
4032 County Clerk-Collections	1,310,073	7,880	335,873	966,321	928,620
4033 Truancy Courts Clerks	1,265,869	-	233,856	1,032,013	1,014,962
4040 Public Defender	20,780,458	84,403	5,508,756	15,187,300	14,449,583
4051 District Court Administration	389,113	2,821	117,616	268,676	162,101
4056 Domestic Relations Office Administration	3,504,952	8,981	998,886	2,497,066	2,436,520
4060 Jury Service	2,449,601	64,281	638,513	1,746,807	1,815,265
4065 Grand Jury Service	226,000	-	54,150	171,850	167,410
4071 5th Court of Appeals	269,239	-	43,103	226,136	224,114
4072 First Admin. Judicial Region	156,451	-	114,353	42,098	12,465
4080 Court Cost Miscellaneous	7,940,161	35,954	146,951	7,757,256	8,018,668
4110 14th Civil District Court	342,837	920	97,994	243,922	241,989
4115 44th Civil District Court	394,087	3,735	102,226	288,126	237,325
4120 68th Civil District Court	306,843	1,913	85,958	218,972	210,270
4125 95th Civil District Court	331,325	2,364	93,937	235,024	237,916
4130 101st Civil District Court	304,873	16,463	217,882	217,882	226,324
4135 116th Civil District Court	333,921	1,060	96,839	236,022	234,514
4140 134th Civil District Court	404,782	1,796	109,941	293,045	286,938
4145 160th Civil District Court	305,914	2,024	84,947	218,944	214,157
4150 162nd Civil District Court	335,365	3,823	100,309	231,233	238,314
4155 191st Civil District Court	291,152	999	76,464	213,689	250,873
4160 192nd Civil District Court	305,821	2,577	84,723	218,521	206,416
4165 193rd Civil District Court	452,885	6,932	98,092	347,862	214,887
4170 298th Civil District Court	334,640	593	111,574	222,474	239,590
4175 Civil District Masters	401,974	3,520	127,017	271,437	361,948
4180 Civil Tax Court	414,508	15,806	100,905	297,796	272,830
4210 254th Family Court	713,102	7,696	165,590	539,817	541,726
4215 255th Family Court	721,463	7,241	177,847	536,375	554,537
4220 256th Family Court	679,740	328	193,574	485,838	495,857
4225 301st Family Court	712,639	3,520	202,632	506,487	484,005
4230 302nd Family Court	686,167	866	162,027	523,274	497,455
4235 303rd Family Court	723,323	2,441	208,863	512,019	520,675
4240 330th Family Court	763,030	8,520	183,078	571,432	540,251
4250 IV-D Court	396,196	69,829	110,333	216,034	241,513
4310 304th Juvenile Court	2,455,768	26,199	562,984	1,866,585	1,960,268
4320 305th Juvenile Court	2,418,116	10,987	661,117	1,746,012	1,881,365
4401 Criminal District Court #1	793,142	63,506	375,749	353,887	634,901
4402 Criminal District Court #2	907,860	126,836	308,010	473,014	538,870
4403 Criminal District Court #3	719,659	38,177	262,704	418,777	548,118
4404 Criminal District Court #4	546,829	(1,086)	207,504	340,410	366,353
4405 Criminal District Court #5	767,579	103,296	346,115	318,169	464,047
4406 Criminal District Court #6	859,956	85,144	319,091	455,722	398,121
4407 Criminal District Court #7	806,329	211,155	343,227	251,947	458,306
4410 194th Criminal District Court	891,906	120,316	302,520	469,070	570,808
4415 195th Criminal District Court	806,808	83,546	341,086	382,177	512,483
4420 203rd Criminal District Court	744,725	19,900	275,503	449,321	568,346
4425 204th Criminal District Court	771,637	28,432	297,813	445,392	539,142
4430 265th Criminal District Court	907,657	300,500	268,664	338,493	556,732
4435 282nd Criminal District Court	715,107	20,320	302,142	392,645	566,839
4440 283rd Criminal District Court	855,049	197,538	321,303	336,208	563,710
4445 291st Criminal District Court	866,662	141,243	318,306	407,113	470,151
4450 292nd Criminal District Court	865,310	81,191	330,890	453,229	565,016
4455 363rd Criminal District Court	745,056	84,537	330,173	330,346	452,789
4460 Criminal District Magistrates	3,144,011	4,677	889,508	2,249,827	1,842,121
4461 Pretrial Release	7,708,266	579,109	1,918,080	5,211,076	5,015,156
4465 Staff Attorneys	758,440	8,633	209,880	539,927	407,184
4470 Criminal District Court Manager	594,490	26,969	129,699	437,823	231,946
4501 County Court at Law #1	519,831	2,493	162,184	355,154	358,504
4502 County Court at Law #2	468,027	1,601	146,878	319,548	328,243
4503 County Court at Law #3	489,276	1,084	143,498	344,694	338,089
4504 County Court at Law #4	572,290	1,399	171,408	399,483	391,668
4505 County Court at Law #5	454,659	8,390	145,395	300,874	375,745
4601 County Criminal Court #1	625,169	246	223,110	401,814	444,379
4602 County Criminal Court #2	817,593	4,198	211,422	601,973	630,034
4603 County Criminal Court #3	730,253	4,262	120,887	605,104	604,322
4604 County Criminal Court #4	700,131	8,633	234,672	456,826	498,465
4605 County Criminal Court #5	781,059	3,222	183,556	594,282	645,104

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

DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2023 AND 2022

Exhibit B

DEPARTMENT	BUDGET FY 2023 (a)	ENCUMBRANCES AS OF January 2023	ACTUAL YTD January 2023	FUNDS AVAILABLE January 2023	FUNDS AVAILABLE January 2022
4606 County Criminal Court #6	767,695	7,208	217,792	542,694	512,758
4607 County Criminal Court #7	635,993	7,491	230,925	397,576	457,301
4608 County Criminal Court #8	646,541	6,787	231,668	408,086	383,820
4609 County Criminal Court #9	809,086	5,231	157,401	646,454	662,724
4610 County Criminal Court #10	689,195	8,437	230,503	450,254	596,200
4611 County Criminal Court #11	672,851	4,362	229,272	439,218	486,619
4615 County Criminal Court of Appeals	576,163	1,415	102,787	471,961	535,897
4616 County Criminal Court of Appeals #2	651,277	11,675	185,899	453,703	474,116
4617 County Criminal Court - Magistrate	523	191	165	167	174
4620 County Criminal Court Manager	363,937	1,363	104,942	257,632	330,112
4701 Probate Court #1	906,366	4,668	263,870	637,829	633,008
4702 Probate Court #2	1,142,325	6,263	317,886	818,176	764,918
4703 Probate Court #3	1,366,875	8,232	345,610	1,013,033	962,754
4704 Investigators/Court Visitor Program	2,102,058	9,621	430,993	1,661,444	905,583
4705 Probate Associates	814,143	579	252,079	561,485	522,042
4811 J.P.- 1-1	1,132,280	(4,003)	385,016	751,267	754,223
4812 J.P.- 1-2	823,340	75,565	208,785	538,990	562,460
4821 J.P.- 2-1	794,019	12,204	220,361	561,454	537,206
4822 J.P.- 2-2	778,984	2,431	237,489	539,064	538,853
4831 J.P.- 3-1	977,499	7,927	264,142	705,430	684,573
4832 J.P.- 3-2	851,892	7,453	225,225	619,214	644,243
4841 J.P.- 4-1	785,968	24,211	239,911	521,847	537,452
4842 J.P.- 4-2	709,145	8,100	204,846	496,199	458,567
4851 J.P.- 5-1	815,376	3,340	246,900	565,136	548,612
4852 J.P.- 5-2	807,091	8,219	151,061	647,811	597,504
Subtotal Justice Administration	213,032,366	4,003,006	57,209,486	151,819,874	144,924,003
Health and Social Services					
1110 Employee Health Clinic	714,748	24,280	142,353	548,115	502,071
2070 Welfare Assistance	3,118,068	59,925	1,336,584	1,721,560	2,102,368
5110 Juvenile Administration	28,314,316	2,805,414	6,399,120	19,109,783	18,722,097
5114 Juvenile-Detention Center	19,746,556	49,857	4,830,537	14,866,162	14,445,802
5115 Juvenile-Emergency Shelter	3,003,380	5,563	732,739	2,265,077	2,106,479
5116 Juvenile-Letot Center	3,949,156	14,224	1,091,901	2,843,030	2,683,309
5117 Juvenile-Youth Village	4,968,371	14,746	1,318,939	3,634,686	3,535,558
5118 Juvenile-Medlock Center	5,672,051	9,708	1,387,986	4,274,358	4,003,181
5119 Juvenile-Letot Residential Treatment Center	2,732,010	23,658	657,018	2,051,334	2,023,747
5210 Health Administration	1,940,139	33,006	454,060	1,453,073	1,043,035
5211 Environmental Health	2,106,298	370,285	397,375	1,338,638	1,182,370
5212 Public Health Lab	3,767,740	353,651	863,204	2,550,885	2,372,212
5213 Preventive Health	4,324,399	380,205	786,440	3,157,754	3,299,550
5214 Communicable Disease Control	1,076,919	53,079	338,553	685,287	612,734
5215 STD Clinic	2,826,893	255,161	366,730	2,205,001	2,310,497
5216 TB Clinic	2,773,885	172,891	649,495	1,951,499	2,004,959
5218 HHS - Finance Admin	1,296,697	62,086	431,841	802,771	872,449
5310 Budget Office Community Contracts	13,079,856	2,337,269	3,425,993	7,316,594	7,829,863
5330 CPS Program	5,105,011	3,445,122	39,869	1,620,020	122,685
Subtotal Health and Social Services	110,516,493	10,470,130	25,650,734	74,395,629	71,774,964
Other Operating					
5340 Wilmer Substance Abuse Facility	326,055	14,595	90,137	221,322	213,489
9910 Countywide Appropriations	19,786,488	930,745	2,816,348	16,039,394	13,887,797
9930 Cash Match for Grants	6,957,907	-	-	6,957,907	6,957,907
9940 Reserves and Contingency	18,478,072	495	430	18,477,147	9,376,088
Subtotal Other Operating	45,548,521	945,835	2,906,915	41,695,771	30,435,281
9950 Emergency Reserves (a)	91,900,234	10,494	-	91,889,740	70,993,779
Grand Total	\$ 799,921,495	\$ 36,842,258	\$ 191,289,117	\$ 571,790,121	\$ 526,511,259
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				\$ 19,565,325	\$ 18,534,597
Reconciliation of budget components to budget funds available and budgeted expenditures					
General Fund Revenue Budget	\$ 673,033,021.00				
General Fund Expenditure Budget in Excess of Revenue	107,323,149.00				
LAB FY 23	780,356,170.00				
Carryforward encumbrances	19,565,325.00				
Budget LAB FY 23	799,921,495.00				
Budget per budget funds available	799,921,495.00				
	\$ -				
(a) Following is a reconciliation of the Initial LAB FY 23 General Fund Reserves Budget to current funds available balance:					
General Fund Reserves Budget	\$ 92,317,713				
Miscellaneous transfers to various departments	(427,973.00)				
	\$ 91,889,740				

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 FOUR MONTHS ENDED JANUARY 31, 2023 AND 2022

Exhibit C

FUND	FY 2023 BUDGET (a)	ENCUMBRANCES January 2023	ACTUAL MONTH OF January 2023	YTD ACTUAL + ENCUMBRANCES January 2023	BALANCE OF BUDGET January 2023	YTD ACTUAL + ENCUMBRANCES January 2022
105 Road & Bridge	\$ 60,948,307	\$ 1,224,078	\$ 4,743,719	\$ 12,614,255	\$ 48,334,052	\$ 5,227,586
120 General Fund	799,921,495	36,842,258	50,230,783	228,131,374	571,790,121	218,832,850
126 Permanent Improvement Fund	21,500,655	11,722,005	781,302	14,206,074	7,294,582	2,501,946
162 Alternate Dispute Resolution	6,020,057	29,391	20,497	107,149	5,912,908	138,251
168 Dallas County Historical Commission	-	-	-	-	-	100
195 Major Technology Fund	83,081,955	20,074,041	6,711,432	41,318,782	41,763,173	50,006,573
196 Major Projects	437,884,101	178,696,486	64,310	198,215,975	239,668,126	159,321,655
205 Interest & Debt Retirement Fund	33,785,399	-	5,471,804	5,471,804	28,313,595	2,748,700
466 Grants	168,262,046	22,682,828	9,198,185	60,820,380	107,441,666	64,991,801
467 HUD Section 8	63,546,730	679,200	4,467,276	17,340,845	46,205,885	17,254,981
468 Charter School Grants	10,813,179	220,259	616,814	2,665,468	8,147,712	2,470,328
470 Law Library Fund	1,928,471	67,451	77,773	520,817	1,407,654	423,673
471 Appellate Judicial System	1,427,909	-	14,068	21,959	1,405,950	13,999
Total	<u>\$ 1,689,120,304</u>	<u>\$ 272,237,999</u>	<u>\$ 82,397,963</u>	<u>\$ 581,434,882</u>	<u>\$ 1,107,685,422</u>	<u>\$ 523,932,444</u>

(a) Budget includes Legally Adopted Budget and Carry Forward Budget from FY22.

(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 FOUR MONTHS ENDED JANUARY 31, 2023 AND 2022**

Exhibit D

FUND	FY 2023 BUDGET	ACTUAL MONTH OF January 2023	TOTAL YTD REVENUE January 2023	BALANCE OF BUDGET January 2023	TOTAL YTD REVENUE January 2022
105 Road and Bridge	\$ 29,011,601	\$ 4,932,293	\$ 10,993,197	\$ (18,018,404)	\$ 8,494,441
120 General Fund	673,033,021	217,841,187	435,505,075	(237,527,946)	397,797,510
126 Permanent Improvement	10,305,478	2,233,582	4,340,463	(5,965,015)	3,933,469
162 Alternate Dispute	865,000	101,235	347,119	(517,881)	224,240
168 Historical Commission	-	-	75	75	1
195 Major Technology	60,849,554	24,293,581	46,879,070	(13,970,484)	39,260,744
196 Major Projects	99,712,581	41,841,250	79,203,522	(20,509,059)	78,555,985
205 Debt Service	27,901,749	577,330	3,390,599	(24,511,150)	376,606
464 American Rescue Plan	125,000	782,688	1,876,071	1,751,071	20,355
466 Projected Federal Grants	145,169,238	10,243,880	44,429,829	(100,739,409)	36,413,956
467 HUD Section 8	54,169,761	4,358,544	16,816,151	(37,353,610)	16,775,594
468 Charter School Grants	8,699,541	574,998	2,553,214	(6,146,327)	4,400,761
470 Law Library	1,211,100	144,829	487,632	(723,468)	258,585
471 Appellate Judicial	301,600	20,997	71,263	(230,337)	54,388
TOTAL	\$ 1,111,355,224	\$ 307,946,393	\$ 646,893,281	\$ (464,461,943)	\$ 586,566,635

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

DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-GENERAL FUND
FOR THE FOUR MONTHS ENDED JANUARY 31, 2023 AND 2022

Exhibit E

DESCRIPTION	FY 2023 BUDGET	ACTUAL MONTH OF January 2023	TOTAL YTD REVENUE January 2023	BALANCE OF BUDGET January 2023	TOTAL YTD REVENUE January 2022
Ad Valorem and Occupation Tax	493,127,230	207,108,947	\$ 399,767,976	\$ (93,359,254)	\$ 366,469,166
Licenses, Permits and Registrations	27,900,000	39,031	237,529	(27,662,472)	251,779
Fines and Forfeitures	126,000	222,188	778,730	652,730	198,865
Use of Money and Property	4,445,000	436,683	1,817,305	(2,627,696)	1,490,799
Charges for Current Services - General Government	48,703,500	2,643,855	12,972,488	(35,731,012)	11,943,927
Charges for Current Services - Public Safety	9,432,500	913,081	3,254,121	(6,178,379)	2,771,382
Charges for Current Services - Judiciary	21,418,630	1,614,538	5,927,205	(15,491,425)	6,542,216
Reimbursements for Current Services - General Government	702,000	52,654	161,359	(540,641)	(28,840)
Reimbursements for Current Services - Public Safety	17,806,802	1,940,643	5,487,062	(12,319,741)	3,254,197
Reimbursements for Current Services - Judicial	5,031,505	825,708	1,194,739	(3,836,766)	787,032
Reimbursements for Current Services - Health	10,481,400	1,472,798	2,530,415	(7,950,985)	2,471,583
Intergovernmental - General Government	1,321,000	150,002	241,554	(1,079,446)	243,318
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	-	-	(659,000)	59,000
Intergovernmental - Judiciary	1,442,500	26	105,601	(1,336,899)	301,911
Intergovernmental - Health and Welfare	235,000	14,500	29,500	(205,500)	37,512
Miscellaneous	959,500	265,686	419,319	(540,181)	582,851
Interfund Transfers	28,641,454	140,847	580,174	(28,061,280)	420,812
TOTAL	<u>\$ 673,033,021</u>	<u>\$ 217,841,187</u>	<u>\$ 435,505,075</u>	<u>\$ (237,527,946)</u>	<u>\$ 397,797,510</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 JANUARY 31, 2023 AND 2022

ASSETS	January 31, 2023	January 31, 2022
Cash and Investments	\$ 582,399,073 (c)	\$ 263,375,311
Inventories, Stock Room	61,872	53,450
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	249,840	380,845
TOTAL ASSETS	\$ 583,909,548	\$ 265,335,369
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	3,472,977 (b)	81,451 (b)
Due to Other Governmental Units	390,955,934 (c)	251,804,478
TOTAL LIABILITIES	394,428,912	251,885,929
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	311,712	434,295
Projects	9,099,906	16,330,940
Projects - Encumbrances	526,912	484,267
Other - Encumbrances	52,771,987	45,609,401
 UNRESERVED		
General Fund	-	-
Other Funds	126,770,119	(49,409,463)
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 583,909,548	\$ 265,335,369

(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 January 31, 2023 including accrued interest, \$ 361,361,126 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 JANUARY 31, 2023 AND 2022

Exhibit F

FUND	BEGINNING BALANCE January 2023	ACTUAL MONTH OF January 2023	ENDING BALANCE January 2023	ENDING BALANCE January 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00125	\$ 29,434	\$ 34,521	\$ 63,955	\$ 4,846
00170	(63,788)	(631)	(64,419)	(376,483)
00190	73,255	-	73,255	73,255
00210	168	-	168	168
00464	414,417,452	(7,540,039)	406,877,413	249,420,191
	<u>414,456,521</u>	<u>(7,506,149)</u>	<u>406,950,372</u>	<u>249,121,977</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200	2,100,344	2,199	2,102,544	2,273,354
00201	287,858	8,177	296,035	313,503
00202	20,092,131	(245,385)	19,846,746	19,714,714
00203	9,523,972	162,062	9,686,035	9,925,379
00204	20,350,668	235,546	20,586,213	26,644,300
00500	2,069,308	6,595	2,075,903	(627,761)
00534	30,652	(14,911)	15,741	-
00538	218,086	(281)	217,805	230,564
00547	146,776	452	147,228	181,579
00704	681,963	-	681,963	(61,489,188)
	<u>55,501,758</u>	<u>154,456</u>	<u>55,656,213</u>	<u>(2,833,555)</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415	-	-	-	449,339
00441	7,337,966	(633,792)	6,704,174	13,038,918
00442	109,990,314	-	109,990,314	-
00482	-	-	-	64,134
00493	-	-	-	369,811
	<u>117,328,280</u>	<u>(633,792)</u>	<u>116,694,488</u>	<u>13,922,201</u>
Road Funds:				
00427	2,677,300	-	2,677,300	2,743,987
00481	86,303	-	86,303	86,303
00490	129,734	-	129,734	129,734
00494	204,663	-	204,663	204,663
	<u>3,098,000</u>	<u>-</u>	<u>3,098,000</u>	<u>3,164,687</u>
Total Governmental Funds Cash and Investments	<u>\$ 590,384,559</u>	<u>\$ (7,985,486)</u>	<u>\$ 582,399,073</u>	<u>\$ 263,375,311</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 January 31, 2023 including accrued interest, \$ 361,361,126 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
 APPROPRIATIONS
 FUNDS NOT BUDGETED
 FOR THE FOUR MONTHS ENDED JANUARY 31, 2023 AND 2022

Exhibit G

FUND	ENCUMBRANCES January 2023	ACTUAL MONTH OF January 2023	YTD ACTUAL + ENCUMBRANCES January 2023	YTD ACTUAL + ENCUMBRANCES January 2022
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ (34,521)	\$ (54,814)	\$ 11,759
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
00464 American Rescue Plan	45,734,697	7,196,237	88,908,599	37,755,013
	<u>45,734,697</u>	<u>7,161,716</u>	<u>88,853,785</u>	<u>37,766,772</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	172,604	712	272,099	213,824
00201 Technology Fund	-	-	91	1,064
00202 Local Government Fund	3,048,671	593,468	4,099,144	4,098,061
00203 Local Official Fund	1,285,731	438,154	2,858,269	2,850,383
00204 Record Management Fund	2,530,283	212,086	7,018,656	11,829,824
00500 Payroll	-	-	-	-
00534 DA - Restitution	-	51,755	523,136	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	1,071	3,598	4,888
00547 DA - State Forfeitures/Other	-	-	-	-
	<u>7,037,289</u>	<u>1,297,246</u>	<u>14,774,994</u>	<u>18,998,044</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00441 Combination Tax and Parking Series 2016	475,701	733,453	2,968,695	562,627
00442 Certificates of Obligation, Series 2022	-	-	40,009,686	-
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	26,105	-	26,105	68,687
Subtotal permanent improvement funds	<u>501,806</u>	<u>733,453</u>	<u>43,004,486</u>	<u>631,315</u>
Road Funds:				
00427 Unlimited Tax Refunding & Improv	18,723	-	40,743	-
00492 1992 Road Bond Fund	6,383	-	6,383	6,383
Subtotal road funds	<u>25,106</u>	<u>-</u>	<u>47,126</u>	<u>6,383</u>
Subtotal capital project funds	<u>526,912</u>	<u>733,453</u>	<u>43,051,612</u>	<u>637,698</u>
Total	<u>\$ 53,298,899</u>	<u>\$ 9,192,415</u>	<u>\$ 146,680,391</u>	<u>\$ 57,402,514</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 FOUR MONTHS ENDED JANUARY 31, 2022 AND 2021

Exhibit H

FUND	ACTUAL MONTH OF January 2023	TOTAL YTD REVENUE January 2023	TOTAL YTD REVENUE January 2022
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	(631)	12,299	(317,567)
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
00464 American Rescue Plan (b)	782,688	1,876,071	20,355
	<u>782,056</u>	<u>1,888,370</u>	<u>(297,211)</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	19,124	176,980	253,291
00201 Technology Fund	8,177	32,093	40,772
00202 Local Government Fund	136,373	484,875	1,271,299
00203 Local Official Fund	511,069	2,076,633	1,539,818
00204 Record Management Fund	524,721	2,354,594	3,108,253
00500 Payroll	-	-	-
00534 DA - Restitution	36,844	221,237	-
00538 DA - Check Processing	920	3,919	5,448
00547 DA - State Forfeitures/Other	452	1,494	21
	<u>1,237,680</u>	<u>5,351,826</u>	<u>6,218,902</u>
Capital Project Funds (a):			
Permanent Improvement Funds:			
00441 Combination Tax and Parking Series 2016	-	-	-
00442 Certificates of Obligation, Series 2022	-	-	-
	<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>\$ 2,019,737</u>	<u>\$ 7,240,196</u>	<u>\$ 5,921,691</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 January 31, 2023 including accrued interest, \$ 361,361,126 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 JANUARY 31, 2023

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 JANUARY 31, 2023 AND 2022

Exhibit J

FUND	BEGINNING BALANCE January 2023	ACTUAL MONTH OF January 2023	ENDING BALANCE January 2023	ENDING BALANCE January 2022
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 9,539,949	\$ (2,061,429)	\$ 7,478,520	\$ 10,631,397
00130 Election Fund-Special	21,046	38,711	59,757	46,221
00166 State Report Interest Fund	1,548,731	(1,039,201)	509,531	480,836
00501 County Clerk-Special	18,963,060	583,402	19,546,462	17,139,206
00502 County Clerk-Trust	29,174,520	168,700	29,343,220	26,538,173
00503 District Clerk-Special	11,903,393	(318,917)	11,584,476	7,860,838
00504 District Clerk-Trust	47,612,760	76,083	47,688,843	42,587,365
00505 Sheriff-Special	1,564,658	(1,194,313)	370,344	213,590
00506 County Clerk Special Trust Fund	21,289,080	(311,289)	20,977,790	43,726,479
00532 Escrow Fund	19,546,078	(1,133,539)	18,412,538	15,629,233
00534 DA - Restitution	30,652	(14,911)	15,741	-
00537 Youth Village Special Fund	478	-	478	525
00542 DA - Police Agencies	39,399	121	39,520	38,944
00543 Adult Probation-Restitution	4,324,849	(5,311)	4,319,538	3,942,748
00544 DA - Attorney General	28,562	88	28,650	28,233
00545 DA - Unadjudicated-Gambling	62,305	192	62,496	61,585
00546 DA - Forfeitures-Narcotics	228,176	708	228,884	100,771
00550 Justice of the Peace 1-1 Special	495,920	4,152	500,072	498,750
00551 Justice of the Peace 1-2 Special	120,206	43	120,249	113,915
00553 Justice of the Peace 3-3 Special	72,535	(6,353)	66,182	71,075
00554 Justice of the Peace 2-1 Special	416,173	1,045	417,218	399,350
00555 Justice of the Peace 2-2 Special	36,245	(5,949)	30,296	26,439
00556 Justice of the Peace 3-1 Special	162,620	(3,828)	158,792	46,933
00557 Justice of the Peace 3-2 Special	164,601	5,174	169,775	158,144
00559 Justice of the Peace 4-1 Special	63,111	5,366	68,477	42,492
00560 Justice of the Peace 4-2 Special	15,104	6,528	21,632	12,569
00561 Justice of the Peace 5-1 Special	37,733	(5,445)	32,287	17,980
00562 Justice of the Peace 5-2 Special	290,584	42	290,626	288,350
00570 Dallas County Housing Fin.	74,284	229	74,512	73,426
00571 Dallas County Housing Fin.	1,039,055	3,199	1,042,255	1,025,879
00580 Constable 1 Special Fund No. 580	77,337	20,098	97,435	74,801
00581 Constable 2 Special Fund No. 581	3,110	-	3,110	1,880
00582 Constable 3 Special Fund No. 582	43,849	80	43,929	43,929
00584 Constable 4 Special Fund No. 584	4,575	20,628	25,204	4,575
00586 Constable 5 Special Fund No. 586	6,021	23,017	29,038	11,911
00600 DCS - Administration	16,586,143	-	16,586,143	25,265,411
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	113,096	-	113,096	-
00807 District Attorney Check Collection	410,183	-	410,183	-
00808 Child Support Clearing	15,078	(2,107)	12,971	-
00882 Cash Receipt Default Department Suspense	-	-	-	-
Total Fiduciary and Agency Cash and Investments	<u>\$ 186,125,318</u>	<u>\$ (5,144,988)</u>	<u>\$ 180,980,330</u>	<u>\$ 197,204,015</u>

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