



**DALLAS COUNTY**  
**WESSEN STEFANOS**  
**FIRST ASSISTANT COUNTY AUDITOR**

August 31, 2023

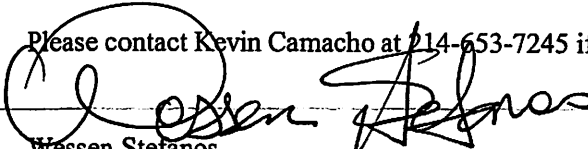
The Honorable District Judges  
The Honorable Commissioners Court  
County of Dallas  
Dallas, Texas

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>
<b><i>Balance Sheet: Budgeted Funds as of April 30, 2023</i></b>	
Summary of Cash and Investments: Budgeted Funds as of April 30, 2023	A
General Fund: Funds Available Analysis for the seven months ended April 30, 2023	B
Appropriations: Budget/Actual: Tax and Fee Funds for the seven months ended April 30, 2023	C
Revenue: Budget/Actual: Tax and Fee Funds for the seven months ended April 30, 2023	D
Revenue: Budget/Actual: General Fund for the seven months ended April 30, 2023	E
<b><i>Balance Sheet: Funds Not Budgeted as of April 30, 2023</i></b>	
Summary of Cash and Investments: Funds Not Budgeted as of April 30, 2023	F
Appropriations: Funds Not Budgeted for the seven months ended April 30, 2023	G
Revenue: Funds Not Budgeted for the seven months ended April 30, 2023	H
<b><i>Summary of County Bonded Indebtedness as of April 30, 2023</i></b>	I
<b><i>Summary of Cash and Investments: Fiduciary and Agency Funds as of April 30, 2023</i></b>	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 Kevin Camacho at 214-653-7245 if you have any questions.

  
Wessen Stefanos  
First Assistant County Auditor

ws/kc  
cc: County Treasurer *kc*

*Dr.  
JA  
9/1/23*

**DALLAS COUNTY  
BALANCE SHEET  
BUDGETED FUNDS  
AS OF APRIL 30, 2023 AND 2022**

ASSETS	April 30, 2023	April 30, 2022
Cash and Investments	\$ 850,938,232 ✓	\$ 781,005,089 ✓
Inventories, Stock Room	5,527,675	3,880,135
Net Receivables - County Taxes	16,629,647	12,397,435
Net Receivables - Other	21,219,000 (a)	9,883,000 (a)
Subtotal Net Receivables	37,848,647	22,280,435
Due from Other Governmental Units	1,657,701	1,483,357
Total Receivables	39,506,348	23,763,792
Prepayments and other assets	20,539,883	18,538,246
<b>TOTAL ASSETS</b>	<b>\$ 916,512,138</b>	<b>\$ 827,187,262</b>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	40,786,233 (b)	54,862,624 (b)
Due to Other Governmental Units	47,736,336	62,601,362
<b>TOTAL LIABILITIES</b>	88,522,569	117,463,986
<b>FUND BALANCE (c)</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves	26,067,558	22,418,381
Projects	150,844,823	184,958,315
General Fund - Encumbrances	32,564,536	32,519,877
Projects - Encumbrances	182,242,527	157,640,625
Other - Encumbrances	27,876,720	31,292,395
<b>UNRESERVED</b>		
General Fund	328,226,295	232,909,285
Other Funds	80,167,111	47,984,398
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>\$ 916,512,138</b>	<b>\$ 827,187,262</b>

(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, 2022 or September 30, 2021.

(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 seven months ended April 30, 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 seven months ended April 30, 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.

*OK*  
*9/1/23*

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
BUDGETED FUNDS  
AS OF APRIL 30, 2023 AND 2022

Exhibit A

FUND	BEGINNING BALANCE April 2023	ACTUAL MONTH OF April 2023	ENDING BALANCE April 2023	ENDING BALANCE April 2022
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00120 General Fund	\$ 384,583,022	\$ (17,210,879)	\$ 367,372,142	\$ 283,592,221
00196 Major Projects	359,356,003	(8,879,626)	350,476,377	367,442,456
00205 Interest & Debt Retirement Fund	33,767,823	1,708,813	35,476,636	22,765,435
00466 Projected Federal Grants	(9,548,044)	(908,667)	(10,456,711)	3,985,545
	<u>768,158,804</u>	<u>(25,290,360)</u>	<u>742,868,444</u>	<u>677,785,657</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00105 Road & Bridge	40,777,414	(254,150)	40,523,264	40,919,179
00126 Permanent Improvement Fund	16,774,619	(1,776,582)	14,998,037	12,694,443
00162 Alternate Dispute Resolution	6,220,978	13,024	6,234,002	5,596,258
00168 Dallas County Historical Commission	17,728	72	17,801	17,581
00195 Major Technology Fund	41,017,141	(5,539,506)	35,477,635	34,639,274
00467 HUD Section 8	6,835,417	177,608	7,013,024	6,437,894
00468 Charter School Grants	1,400,097	6,281	1,406,377	1,123,823
00470 Law Library Fund	1,001,217	89,015	1,090,232	677,714
00471 Appellate Judicial System	1,285,060	24,355	1,309,415	1,113,266
	<u>115,329,672</u>	<u>(7,259,884)</u>	<u>108,069,788</u>	<u>103,219,431</u>
Total Governmental Funds Cash and Investments	<u>\$ 883,488,476</u>	<u>\$ (32,550,244)</u>	<u>\$ 850,938,232</u>	<u>\$ 781,005,089</u>

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

*OK*  
*JH*  
*9/1/23*

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2023 AND 2022

Exhibit B

DEPARTMENT	BUDGET FY 2023 (a)	ENCUMBRANCES AS OF April 2023	ACTUAL YTD April 2023	FUNDS AVAILABLE April 2023	FUNDS AVAILABLE April 2022
<b>General Government</b>					
1010 GG-County Judge	\$ 679,091	\$ 1,599	\$ 356,116	\$ 321,375	\$ 283,967
1011 Truancy Courts	797,091	33,279	435,580	328,232	291,085
1016 Planning and Development	494,865	933	363,036	130,896	246,855
1020 GG-Commissioners Court Administrator	2,012,394	41,503	1,088,506	882,385	1,037,650
1021 GG-Operation Services-Engineering	2,328,989	253,389	756,745	1,318,855	204,349
1022 GG-Operation Services- Facilities	26,618,974	6,000,271	12,938,441	7,680,263	9,455,425
1023 GG-Operation Services- Comm/Central Svcs	2,957,074	635,245	1,271,747	1,050,082	613,776
1024 GG-Operations Services-Records Mgt	1,075,133	61,572	569,365	444,197	437,700
1027 GG-Operations-Auto Service Center	8,966,571	5,637,096	1,399,859	1,929,617	1,674,539
1028 GG-Operations-Facility Quality Assurance	-	-	-	-	-
1035 GG- Tax Assessor/Collector	17,594,038	138,039	9,919,178	7,536,821	7,601,583
1040 Human Resource/Civil Service	7,690,889	444,615	3,230,810	4,015,464	4,965,228
1041 HRCS - 52e Employees	-	-	-	-	147,937
1045 Record Bldg Fitness	263,357	-	6,901	256,456	-
1050 GG-County Treasurer	1,829,688	14,508	932,136	883,045	749,435
1060 Office of Budget and Evaluation	1,162,668	5,683	567,915	589,070	543,190
1070 GG-County Auditor	10,661,971	42,771	6,234,172	4,385,028	4,432,535
1080 GG-Purchasing	1,923,996	3,836	999,510	920,649	945,527
1082 Small Business Enterprise SBE	860,291	767	351,343	508,182	474,692
1210 Elections	12,013,559	697,702	6,716,996	4,598,860	688,822
<b>Subtotal General Government</b>	<b>99,930,640</b>	<b>14,012,807</b>	<b>48,138,357</b>	<b>37,779,476</b>	<b>34,794,295</b>
<b>Community Services</b>					
2030 Park and Open Space	-	-	-	-	-
2050 Texas Cooperative Extension/Dallas Cty	908,752	2,541	237,079	669,132	355,629
2060 Veterans Service	518,968	2,727	225,870	290,371	394,695
<b>Subtotal Community Services</b>	<b>1,427,720</b>	<b>5,268</b>	<b>462,949</b>	<b>959,503</b>	<b>750,324</b>
<b>Law Enforcement</b>					
3110 Executive	2,275,498	13,320	1,034,671	1,227,507	847,106
3111 Special Investigation	-	-	-	-	-
3112 Intelligence	-	-	-	-	-
3113 Internal Affairs	1,223,437	4,273	716,786	502,377	477,412
3114 Compliance	598,581	-	283,538	315,043	-
3121 General Services	1,292,487	1,235	855,636	435,616	473,778
3122 Personnel	1,469,452	124,839	809,871	534,742	969,738
3123 Training	2,755,268	122,709	2,179,169	453,390	446,814
3124 Communications	2,634,822	4,019	1,397,550	1,233,253	1,021,231
3125 Fiscal	3,780,244	76,944	2,036,683	1,666,618	1,831,451
3126 Photo Lab	391,562	20,601	176,410	194,551	110,471
3128 Bonds	2,311,921	9,905	1,623,244	678,772	1,097,216
3129 Bailiff	11,606,965	1,997	7,497,748	4,107,220	3,764,620
3130 Warrants	5,605,533	23,171	2,749,537	2,832,824	2,312,696
3131 Fugitive Transportation	2,141,013	5,780	1,507,167	628,065	892,945
3132 Civil	528,795	8,556	299,127	221,112	186,524
3134 Criminal Investigation	3,251,026	20,669	2,260,655	969,701	1,050,006
3136 FLEET	314,977	27,424	162,989	124,564	108,802
3137 Freeway Management Program	12,814,918	39,885	7,336,607	5,438,425	6,501,153
3140 Detention Services	1,249,630	11,007	729,908	508,714	458,582
3141 North Tower	31,608,025	95,880	22,716,851	8,795,294	8,701,224
3142 West Tower	19,530,055	433,318	13,251,812	5,844,925	7,014,422
3147 Central Intake	15,964,512	170,679	10,036,804	5,757,028	5,503,176
3148 South Tower	23,898,416	40,291	17,982,159	5,875,966	8,533,276
3150 Classification and Release	26,747,105	91,125	16,915,267	9,740,714	9,435,979
3151 Inmate Program	-	-	1,255	(1,255)	(850)
3152 Central Kitchen	11,213,624	739,778	7,157,288	3,316,557	1,684,930
3153 Central Laundry	2,100,697	-	1,276,095	824,602	725,161
3155 Jail Medical	13,047,921	20,665	9,357,503	3,669,753	3,371,920
<b>Subtotal Sheriff</b>	<b>200,356,480</b>	<b>2,108,072</b>	<b>132,352,330</b>	<b>65,896,078</b>	<b>67,519,783</b>
3210 Constable Precinct #1	3,123,953	9,409	1,752,413	1,362,132	1,222,359
3220 Constable Precinct #2	2,026,246	(5,817)	892,705	1,139,359	976,324
3230 Constable Precinct #3	2,704,640	5,309	1,417,210	1,282,121	1,451,468
3240 Constable Precinct #4	2,814,466	34,974	1,507,720	1,271,771	1,263,767
3250 Constable Precinct #5	1,855,463	7,753	1,171,919	675,792	734,660
<b>Subtotal Constable</b>	<b>12,524,768</b>	<b>51,627</b>	<b>6,741,967</b>	<b>5,731,174</b>	<b>5,648,778</b>
3311 Crime Lab	11,433,600	1,004,517	5,486,187	4,942,896	5,407,621
3312 Medical Examiner	10,044,815	622,134	5,146,713	4,275,968	3,912,759
3313 Breath Alcohol Program	361,125	3,470	199,507	158,148	145,318
<b>Subtotal Institute of Forensic Sciences</b>	<b>21,839,541</b>	<b>1,630,121</b>	<b>10,832,408</b>	<b>9,377,011</b>	<b>9,465,698</b>

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2023 AND 2022

Exhibit B

DEPARTMENT	BUDGET FY 2023 (a)	ENCUMBRANCES AS OF April 2023	ACTUAL YTD April 2023	FUNDS AVAILABLE April 2023	FUNDS AVAILABLE April 2022
3320 Community Supervision	1,739,687	665,190	840,793	233,704	845,602
3330 Public Service Program	1,517,547	8,303	836,984	672,260	784,502
3343 Unincorporated Area Services	328,113	134	120,654	207,324	310,882
3350 Fire and Rescue Services	-	-	-	-	-
<b>Subtotal Law Enforcement</b>	<b>3,585,247</b>	<b>753,627</b>	<b>1,798,431</b>	<b>913,288</b>	<b>1,941,086</b>
<b>Justice Administration</b>					
3340 Building Security	9,563,694	560,325	2,842,832	6,160,537	1,860,104
3341 Emergency Management	705,914	44,728	334,968	326,217	235,952
3342 Fire Marshal	1,597,581	133,401	562,111	902,069	417,238
4011 District Attorney	64,052,468	286,576	35,300,807	28,465,085	26,135,991
4012 DA-Special Allocation	-	-	-	-	-
4013 Drug Court Program	401,824	232	149,247	252,344	137,092
4014 Jail Diversion	912,835	866	622,080	289,888	371,260
4015 Divert Court Department	560,276	78,257	113,004	369,014	191,186
4016 S.T.A.C. Court	78,534	5,992	19,931	52,611	79,475
4020 District Clerk	15,954,987	61,419	7,867,847	8,025,721	7,848,928
4031 County Clerk	12,949,949	15,795	6,707,041	6,227,113	6,384,278
4032 County Clerk-Collections	1,305,573	5,103	634,498	665,972	621,836
4033 Truancy Courts Clerks	1,265,869	-	415,656	850,213	826,683
4040 Public Defender	20,809,501	72,502	10,778,336	9,958,663	9,325,398
4051 District Court Administration	394,023	1,678	235,029	157,316	97,646
4054 Alt.Dispute Resolution-Dept	1,097	-	-	1,097	-
4056 Domestic Relations Office Administration	3,510,973	5,346	1,908,277	1,597,350	1,519,820
4060 Jury Service	2,454,285	66,686	1,106,102	1,281,497	1,219,132
4065 Grand Jury Service	226,000	-	106,760	119,240	114,500
4071 5th Court of Appeals	269,239	-	87,125	182,114	183,411
4072 First Admin. Judicial Region	156,451	-	114,353	42,098	12,465
4080 Court Cost Miscellaneous	6,764,084	36,773	137,141	6,590,170	7,697,825
4110 14th Civil District Court	354,961	854	191,094	163,013	153,966
4115 44th Civil District Court	416,616	10,250	195,623	210,743	89,316
4120 68th Civil District Court	310,515	1,238	165,777	143,500	132,089
4125 95th Civil District Court	345,915	1,969	180,835	163,111	150,728
4130 101st Civil District Court	321,019	1,008	157,071	162,940	149,163
4135 116th Civil District Court	344,570	744	185,970	157,856	147,743
4140 134th Civil District Court	425,880	9,970	210,780	205,130	187,814
4145 160th Civil District Court	308,674	3,240	162,075	143,360	130,707
4150 162nd Civil District Court	347,596	8,503	164,407	174,685	152,736
4155 191st Civil District Court	323,095	3,591	148,167	171,337	145,552
4160 192nd Civil District Court	323,998	2,139	175,709	146,150	129,335
4165 193rd Civil District Court	461,842	7,853	171,398	282,591	137,527
4170 298th Civil District Court	348,693	1,333	196,964	150,397	152,806
4175 Civil District Masters	401,974	2,131	231,320	168,523	329,992
4180 Civil Tax Court	414,508	14,924	196,480	203,104	180,919
4210 254th Family Court	731,324	15,794	305,967	409,564	363,327
4215 255th Family Court	749,504	7,348	340,195	401,961	388,149
4220 256th Family Court	698,634	(537)	377,484	321,687	338,024
4225 301st Family Court	721,551	2,561	373,802	344,988	303,473
4230 302nd Family Court	694,780	18	308,554	386,207	338,274
4235 303rd Family Court	746,642	5,326	383,575	357,741	334,349
4240 330th Family Court	763,030	7,222	346,261	409,547	379,078
4250 IV-D Court	396,196	101,912	189,399	104,886	116,473
4310 304th Juvenile Court	2,458,907	4,695	1,396,250	1,057,961	1,295,582
4320 305th Juvenile Court	2,420,166	8,326	1,271,937	1,139,903	1,331,834
4401 Criminal District Court #1	880,787	52,087	648,344	180,356	376,489
4402 Criminal District Court #2	911,460	125,543	542,418	243,499	362,609
4403 Criminal District Court #3	730,145	37,560	539,877	152,708	338,170
4404 Criminal District Court #4	594,365	(1,267)	455,980	139,651	116,702
4405 Criminal District Court #5	914,407	102,242	649,869	162,297	187,744
4406 Criminal District Court #6	931,905	78,530	722,903	130,472	142,292
4407 Criminal District Court #7	964,595	204,146	606,109	154,341	268,848
4410 194th Criminal District Court	914,559	118,899	623,218	172,442	260,131
4415 195th Criminal District Court	929,692	82,576	660,153	186,963	298,840
4420 203rd Criminal District Court	805,295	20,894	600,548	183,852	268,223
4425 204th Criminal District Court	773,240	27,867	585,414	159,959	301,352
4430 265th Criminal District Court	966,631	295,265	512,850	158,516	206,138
4435 282nd Criminal District Court	850,152	17,447	661,383	171,323	332,358
4440 283rd Criminal District Court	954,005	191,949	624,772	137,284	330,635
4445 291st Criminal District Court	891,662	141,264	599,066	151,332	250,255
4450 292nd Criminal District Court	885,905	79,045	648,043	158,818	300,775
4455 363rd Criminal District Court	843,031	81,334	604,778	156,919	245,883
4460 Criminal District Magistrates	3,185,562	4,994	1,720,510	1,460,058	1,074,037
4461 Pretrial Release	7,711,349	247,817	3,541,454	3,922,077	2,861,229
4465 Staff Attorneys	762,083	8,633	415,326	338,124	206,609
4470 Criminal District Court Manager	604,321	33,411	246,420	324,490	77,547
4501 County Court at Law #1	530,195	2,145	338,935	189,115	215,046
4502 County Court at Law #2	478,168	1,359	270,398	206,411	202,874
4503 County Court at Law #3	493,622	807	292,579	200,236	206,655
4504 County Court at Law #4	575,890	800	329,372	245,718	234,277
4505 County Court at Law #5	469,653	546	284,199	184,909	264,460
4506 County Court at Law Master	-	-	-	-	-
4601 County Criminal Court #1	632,893	5,207	356,461	271,226	289,182
4602 County Criminal Court #2	822,496	3,333	402,409	416,754	456,729

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

DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2023 AND 2022

Exhibit B

DEPARTMENT	BUDGET FY 2023 (a)	ENCUMBRANCES AS OF April 2023	ACTUAL YTD April 2023	FUNDS AVAILABLE April 2023	FUNDS AVAILABLE April 2022
4603 County Criminal Court #3	742,253	(47,199)	308,734	480,717	477,391
4604 County Criminal Court #4	703,731	27,853	424,199	251,680	273,037
4605 County Criminal Court #5	821,059	6,068	360,154	454,836	473,466
4606 County Criminal Court #6	780,572	6,543	441,403	332,626	294,460
4607 County Criminal Court #7	646,082	5,975	410,684	229,422	291,913
4608 County Criminal Court #8	704,379	4,337	453,052	246,991	167,913
4609 County Criminal Court #9	849,086	4,703	318,177	526,207	498,856
4610 County Criminal Court #10	746,646	7,947	434,841	303,858	459,433
4611 County Criminal Court #11	678,731	2,374	448,077	228,280	276,665
4615 County Criminal Court of Appeals	616,163	1,740	201,516	412,908	436,240
4616 County Criminal Court of Appeals #2	652,324	11,117	352,627	288,581	285,267
4617 County Criminal Court - Magistrate	523	165	191	167	174
4620 County Criminal Court Manager	377,207	1,211	196,040	179,956	228,232
4701 Probate Court #1	909,966	3,330	468,756	437,881	397,656
4702 Probate Court #2	1,147,093	2,507	597,629	546,957	482,588
4703 Probate Court #3	1,375,663	5,424	674,398	695,842	619,093
4704 Investigators/Court Visitor Program	2,110,120	8,860	731,830	1,369,430	556,060
4705 Probate Associates	814,143	579	476,524	337,040	309,079
4811 J.P. 1-1	1,138,284	(1,611)	703,166	436,729	462,172
4812 J.P. 1-2	831,402	29,454	410,276	391,672	361,742
4821 J.P. 2-1	799,085	7,182	416,406	375,497	359,264
4822 J.P. 2-2	794,196	668	448,088	345,440	311,763
4831 J.P. 3-1	981,099	39,130	480,295	461,674	436,224
4832 J.P. 3-2	891,892	4,671	433,232	453,989	424,720
4841 J.P. 4-1	790,481	6,716	486,372	297,393	342,437
4842 J.P. 4-2	711,127	11,405	416,162	283,560	301,356
4851 J.P. 5-1	818,771	13,882	469,461	335,428	341,761
4852 J.P. 5-2	817,891	13,895	309,420	494,576	426,666
4862 J P 3-A	-	-	-	-	-
<b>Subtotal Justice Administration</b>	<b>214,023,584</b>	<b>3,741,448</b>	<b>108,425,736</b>	<b>101,856,400</b>	<b>93,810,693</b>
<b>Health and Social Services</b>					
1110 Employee Health Clinic	714,748	22,346	304,765	387,637	370,311
2070 Welfare Assistance	3,118,068	47,388	2,062,487	1,008,193	1,249,324
5110 Juvenile Administration	28,314,520	3,208,722	12,106,332	12,999,466	13,229,469
5114 Juvenile-Detention Center	19,746,556	55,060	9,384,309	10,307,186	10,076,575
5115 Juvenile-Emergency Shelter	3,003,380	2,708	1,499,104	1,501,568	1,327,216
5116 Juvenile-Letot Center	3,949,156	11,554	2,098,592	1,839,910	1,659,202
5117 Juvenile-Youth Village	4,968,371	20,929	2,678,232	2,269,210	2,375,124
5118 Juvenile-Medlock Center	5,672,051	6,030	2,553,831	3,112,190	2,640,965
5119 Juvenile-Letot Residential Treatment Center	2,732,010	17,737	1,266,615	1,447,658	1,467,640
5210 Health Administration	1,954,266	52,621	1,076,716	824,929	636,249
5211 Environmental Health	2,106,298	403,903	746,167	956,229	833,193
5212 Public Health Lab	3,767,740	222,180	1,636,329	1,909,232	1,758,331
5213 Preventive Health	4,324,399	396,167	1,471,111	2,457,121	2,527,036
5214 Communicable Disease Control	1,076,919	39,264	589,127	448,528	423,382
5215 STD Clinic	2,826,893	171,627	880,360	1,774,906	1,976,121
5216 TB Clinic	2,773,885	151,715	1,546,467	1,075,702	1,440,496
5218 HHS - Finance Admin	1,296,697	28,899	744,353	523,444	582,158
5310 Budget Office Community Contracts	13,079,856	1,916,108	5,176,511	5,987,236	6,603,793
5330 CPS Program	5,105,011	2,518,873	1,015,241	1,570,897	86,563
<b>Subtotal Health and Social Services</b>	<b>110,530,824</b>	<b>9,293,833</b>	<b>48,836,649</b>	<b>52,400,343</b>	<b>51,263,150</b>
<b>Other Operating</b>					
5340 Wilmer Substance Abuse Facility	326,055	6,513	167,532	152,010	143,744
9910 Countywide Appropriations	20,786,488	1,030,231	5,359,934	14,396,323	11,439,073
9930 Cash Match for Grants	6,957,907	-	6,957,907	-	-
9940 Reserves and Contingency	17,009,860	495	430	17,008,936	9,333,669
<b>Subtotal Other Operating</b>	<b>45,080,310</b>	<b>1,037,239</b>	<b>12,485,803</b>	<b>31,557,268</b>	<b>20,916,486</b>
9950 Emergency Reserves (a)	90,622,282	10,494	-	90,611,788	67,624,171
<b>Grand Total</b>	<b>\$ 799,921,495</b>	<b>\$ 32,564,536</b>	<b>\$ 370,074,629</b>	<b>\$ 397,282,329</b>	<b>\$ 353,734,563</b>
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				<b>\$ 19,565,325</b>	<b>\$ 18,534,597</b>

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	(1,705,925.00)
	\$ 90,611,788

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

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

DEPARTMENT	BUDGET FY 2023 (a)	ENCUMBRANCES AS OF April 2023	ACTUAL YTD April 2023	FUNDS AVAILABLE April 2023	FUNDS AVAILABLE April 2022
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DALLAS COUNTY  
GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2023 AND 2022

DALLAS COUNTY  
 APPROPRIATIONS  
 BUDGET/ACTUAL - TAX AND FEE FUNDS  
 FOR THE SEVEN MONTHS ENDED APRIL 30, 2023 AND 2022

Exhibit C

FUND	FY 2023 BUDGET (a)	ENCUMBRANCES April 2023	ACTUAL MONTH OF April 2023	YTD ACTUAL + ENCUMBRANCES April 2023	BALANCE OF BUDGET April 2023	YTD ACTUAL + ENCUMBRANCES April 2022
105 Road & Bridge	\$ 60,948,307	\$ 877,222	\$ 8,578,179	\$ 25,991,864	\$ 34,956,442	\$ 21,699,809
120 General Fund	799,921,495	32,564,536	46,063,866	402,639,165	397,282,329	391,609,546
126 Permanent Improvement Fund	21,500,655	10,049,601	853,955	16,359,803	5,140,853	3,023,242
162 Alternate Dispute Resolution	6,020,057	29,512	112,969	278,638	5,741,419	206,305
168 Dallas County Historical Commission	-	-	-	-	-	100
195 Major Technology Fund	83,081,955	20,992,044	3,225,450	54,729,143	28,352,812	67,548,524
196 Major Projects	437,884,101	161,250,483	5,354,984	229,500,857	208,383,243	190,945,644
205 Interest & Debt Retirement Fund	33,785,399	-	-	5,471,804	28,313,595	2,748,700
466 Grants	197,997,835	16,060,668	10,224,753	87,384,661	110,613,174	108,694,002
467 HUD Section 8	63,477,788	566,215	4,239,095	29,773,493	33,704,295	29,516,546
468 Charter School Grants	9,427,971	236,792	560,679	4,738,074	4,689,897	4,598,779
470 Law Library Fund	1,928,471	56,710	64,858	722,386	1,206,084	634,568
471 Appellate Judicial System	1,427,909	-	4,032	42,522	1,385,387	16,224
Total	<u>\$ 1,717,401,942</u>	<u>\$ 242,683,783</u>	<u>\$ 79,282,822</u>	<u>\$ 857,632,411</u>	<u>\$ 859,769,531</u>	<u>\$ 821,241,988</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.

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DALLAS COUNTY  
REVENUE  
BUDGET/ACTUAL-TAX AND FEE FUNDS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2023 AND 2022

Exhibit D

FUND	FY 2023 BUDGET	ACTUAL MONTH OF April 2023	TOTAL YTD REVENUE April 2023	BALANCE OF BUDGET April 2023	TOTAL YTD REVENUE April 2022
105 Road and Bridge	\$ 29,011,601	\$ 10,721,820	\$ 27,115,436	\$ (1,896,165)	\$ 25,798,337
120 General Fund	673,033,021	36,230,550 ✓	632,078,339 ✓	(40,954,682)	537,864,719
126 Permanent Improvement	10,305,478	(13,880)	11,254,198	948,720	5,012,610
162 Alternate Dispute	865,000	127,718	1,035,217	170,217	479,694
168 Historical Commission	-	-	1,317	1,317	5,015
195 Major Technology	60,849,554	(859,088)	62,749,481	1,899,927	49,963,605
196 Major Projects	99,712,581	354,200	123,827,437	24,114,856	103,399,696
205 Debt Service	27,901,749	1,708,813	32,334,136	4,432,387	17,946,495
464 American Rescue Plan	125,000	1,657,815	450,832,726	450,707,726	251,740,569
466 Projected Federal Grants	145,169,238	10,503,847	54,404,026	(90,765,212)	75,826,189
467 HUD Section 8	54,169,761	4,357,713	30,369,439	(23,800,322)	29,648,492
468 Charter School Grants	8,699,541	562,714	3,977,407	(4,722,134)	3,597,109
470 Law Library	1,211,100	159,902	941,630	(269,470)	635,307
471 Appellate Judicial	301,600	26,294	210,949	(90,651)	196,870
<b>TOTAL</b>	<u>\$ 1,111,355,224</u>	<u>\$ 65,538,418</u>	<u>\$ 1,431,131,738</u>	<u>\$ 319,776,514</u>	<u>\$ 1,102,114,708</u>

b/c  
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9/1/23

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

DALLAS COUNTY  
REVENUE  
BUDGET/ACTUAL-GENERAL FUND  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2023 AND 2022

Exhibit E

DESCRIPTION	FY 2023 BUDGET	ACTUAL MONTH OF April 2023	TOTAL YTD REVENUE April 2023	BALANCE OF BUDGET April 2023	TOTAL YTD REVENUE April 2022
Ad Valorem and Occupation Tax	493,127,230	(9,646,977)	\$ 501,548,754	\$ 8,421,524	\$ 465,899,067
Licenses, Permits and Registrations	27,900,000	29,990,590	30,310,388	2,410,388	466,403
Fines and Forfeitures	126,000	272,351	1,614,172	1,488,172	301,730
Use of Money and Property	4,445,000	2,777,861	15,456,007	11,011,007	2,803,400
Charges for Current Services - General Government	48,703,500	5,034,485	34,714,408	(13,989,092)	30,783,331
Charges for Current Services - Public Safety	9,432,500	855,343	5,898,418	(3,534,082)	5,468,206
Charges for Current Services - Judiciary	21,418,630	1,647,002	10,735,166	(10,683,464)	12,275,780
Reimbursements for Current Services - General Government	702,000	45,542	292,701	(409,299)	119,315
Reimbursements for Current Services - Public Safety	17,806,802	2,158,228	10,496,743	(7,310,059)	6,346,011
Reimbursements for Current Services - Judicial	5,031,505	82,273	1,945,198	(3,086,308)	1,815,875
Reimbursements for Current Services - Health	10,481,400	2,271,550	4,965,812	(5,515,588)	4,881,862
Intergovernmental - General Government	1,321,000	90,369	610,889	(710,111)	655,224
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	-	600,000	(59,000)	659,000
Intergovernmental - Judiciary	1,442,500	5,011	589,900	(852,600)	507,134
Intergovernmental - Health and Welfare	235,000	4,000	62,500	(172,500)	92,682
Miscellaneous	959,500	328,896	1,478,972	519,472	3,255,052
Interfund Transfers	28,641,454	314,025	10,758,312	(17,883,142)	1,534,646
<b>TOTAL</b>	<u>\$ 673,033,021</u> ✓	<u>\$ 36,230,550</u> ✓	<u>\$ 632,078,339</u> ✓	<u>\$ (40,954,682)</u>	<u>\$ 537,864,719</u> ✓

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

o/c  
JD  
9/1/23

DALLAS COUNTY  
BALANCE SHEET  
FUNDS NOT BUDGETED  
AS OF APRIL 30, 2023 AND 2022

ASSETS	April 30, 2023	April 30, 2022
Cash and Investments	\$ 560,304,932 (c)	\$ 311,875,015 /
Inventories, Stock Room	61,872	53,450
Net Receivables - Other	<u>260,000 (a)</u>	<u>1,151,000 (a)</u>
Subtotal Net Receivables	260,000	1,151,000
Due from Other Governmental Units	<u>47,763</u>	<u>47,763</u>
Total Receivables	307,763	1,198,763
Prepayments and other assets	249,840	380,845
<b>TOTAL ASSETS</b>	<u><u>\$ 560,924,407</u></u>	<u><u>\$ 313,508,073</u></u>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	3,556,751 (b)	5,101,373 (b)
Due to Other Governmental Units	<u>349,208,929 (c)</u>	<u>236,101,125 (c)</u>
<b>TOTAL LIABILITIES</b>	352,765,680	241,202,498
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves	311,712	434,295
Projects	5,431,572	16,129,852
Projects - Encumbrances	35,816,496	644,138
Other - Encumbrances	51,572,729	44,978,802
 <b>UNRESERVED</b>		
General Fund	-	-
Other Funds	115,026,218	10,118,488
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<u><u>\$ 560,924,407</u></u>	<u><u>\$ 313,508,073</u></u>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent CAFR for the fiscal years ended September 30, 2022 or September 30, 2021.

(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 April 30, 2023 including accrued interest, \$ 337,926,960 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.

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9/1/23*

DALLAS COUNTY  
SUMMARY OF CASH AND INVESTMENTS  
FUNDS NOT BUDGETED  
AS OF APRIL 30, 2023 AND 2022

Exhibit F

FUND	BEGINNING BALANCE April 2023	ACTUAL MONTH OF April 2023	ENDING BALANCE April 2023	ENDING BALANCE April 2022
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00125 Petit Jury Fund	\$ 30,122	\$ 30,230	\$ 60,352	\$ 12,119
00170 Return Check Collection	(61,427)	9,125	(52,302)	(88,578)
00190 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	73,255
00210 DS Arbitrage Rebate	168	-	168	168
00464 American Rescue Plan	397,342,962	(14,744,796)	382,598,166	(b) 235,887,026
	<u>397,385,080</u>	<u>(14,705,441)</u>	<u>382,679,639</u>	<u>235,883,990</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00200 Judicial Fund	2,131,737	25,329	2,157,065	2,074,787
00201 Technology Fund	335,250	11,372	346,622	346,125
00202 Local Government Fund	20,448,090	1,203,411	21,651,501	18,389,243
00203 Local Official Fund	10,689,006	275,018	10,964,023	10,211,793
00204 Record Management Fund	22,013,499	287,912	22,301,411	23,921,561
00500 Payroll	2,087,344	902,909	2,990,252	175,239
00534 DA - Restitution	180,803	57,943	238,746	-
00538 DA - Check Processing	221,347	703	222,050	233,298
00547 DA - State Forfeitures/Other	147,694	984	148,678	181,616
00704 Unallocated Tax	690,902	(0)	690,902	3,611,511
	<u>58,945,671</u>	<u>2,765,580</u>	<u>61,711,251</u>	<u>59,145,173</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
00415 1995A Permanent Improvement	449,339	-	449,339	449,339
00441 Combination Tax and Parking Series 2016	2,492,969	(87,857)	2,405,112	12,797,882
00442 Certificates of Obligation, Series 2022	109,990,314	(10,000)	109,980,314	-
00482 Permanent Improvement Bond Series	-	-	-	64,134
00493 1992A Permanent Improvement Bond	-	-	-	369,811
	<u>112,932,621</u>	<u>(97,857)</u>	<u>112,834,765</u>	<u>13,681,166</u>
<b>Road Funds:</b>				
00427 Unlimited Tax Refunding & Improv	2,658,578	-	2,658,578	2,743,987
00481 Public Property Finance Obligati	86,303	-	86,303	86,303
00490 Unlimited Tax Road Bond Fund	129,734	-	129,734	129,734
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663	204,663
	<u>3,079,277</u>	<u>-</u>	<u>3,079,277</u>	<u>3,164,687</u>
Total Governmental Funds Cash and Investments	<u>\$ 572,342,650</u>	<u>\$ (12,037,717)</u>	<u>\$ 560,304,932</u> ✓	<u>\$ 311,875,015</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 April 30, 2023 including accrued interest, \$ 337,926,960 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.

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JK  
9/1/23

DALLAS COUNTY  
APPROPRIATIONS  
FUNDS NOT BUDGETED  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2023 AND 2022

Exhibit G

FUND	ENCUMBRANCES April 2023	ACTUAL MONTH OF April 2023	YTD ACTUAL + ENCUMBRANCES April 2023	YTD ACTUAL + ENCUMBRANCES April 2022
<b>GOVERNMENTAL FUNDS:</b>				
<b>Major Funds:</b>				
00125 Petit Jury Fund	\$ -	\$ (30,396)	\$ (50,632)	\$ 4,486
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
00464 American Rescue Plan	44,824,735	15,404,835	114,396,081	52,784,560
	<u>44,824,735</u>	<u>15,374,439</u>	<u>114,345,449</u>	<u>52,789,046</u>
<b>Other Non-Major Governmental Funds:</b>				
<b>Special Revenue Funds:</b>				
00200 Judicial Fund	131,149	5,892	419,699	480,690
00201 Technology Fund	-	91	455	1,233
00202 Local Government Fund	2,952,094	109,617	4,966,865	5,199,265
00203 Local Official Fund	1,268,399	330,161	4,367,348	4,027,361
00204 Record Management Fund	2,396,353	104,525	8,515,223	16,778,208
00500 Payroll	-	-	-	-
00534 DA - Restitution	-	(255,900)	287,415	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	152	6,280	7,145
00547 DA - State Forfeitures/Other	-	-	-	-
	<u>6,747,995</u>	<u>294,538</u>	<u>18,563,285</u>	<u>26,493,901</u>
<b>Capital Project Funds (a):</b>				
<b>Permanent Improvement Funds:</b>				
00441 Combination Tax and Parking Series 2016	359,048	-	7,086,368	763,716
00442 Certificates of Obligation, Series 2022	35,424,959	10,000	75,444,645	-
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	26,105	-	26,105	68,687
<b>Subtotal permanent improvement funds</b>	<u>35,810,112</u>	<u>10,000</u>	<u>82,557,118</u>	<u>832,403</u>
<b>Road Funds:</b>				
00427 Unlimited Tax Refunding & Improv	-	-	40,743	-
00492 1992 Road Bond Fund	6,383	-	6,383	6,383
<b>Subtotal road funds</b>	<u>6,383</u>	<u>-</u>	<u>47,126</u>	<u>6,383</u>
<b>Subtotal capital project funds</b>	<u>35,816,496</u>	<u>10,000</u>	<u>82,604,244</u>	<u>838,786</u>
<b>Total</b>	<u>\$ 87,389,225 ✓</u>	<u>\$ 15,678,977 ✓</u>	<u>\$ 215,512,978 ✓</u>	<u>\$ 80,121,734</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.

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9/1/22*

DALLAS COUNTY  
REVENUE  
FUNDS NOT BUDGETED  
FOR THE SEVEN MONTHS ENDED April 30, 2022 AND 2021

Exhibit H

FUND	ACTUAL MONTH OF April 2023	TOTAL YTD REVENUE April 2023	TOTAL YTD REVENUE April 2022
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	9,125	24,416	(29,662)
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
00464 American Rescue Plan (b)	1,657,815	450,832,726	251,740,569
	<u>1,666,940</u>	<u>450,857,141</u>	<u>251,710,907</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00200 Judicial Fund	23,041	385,278	360,936
00201 Technology Fund	11,463	82,622	73,444
00202 Local Government Fund	1,310,911	3,451,486	1,568,326
00203 Local Official Fund	767,982	5,017,739	2,778,987
00204 Record Management Fund	684,638	5,799,887	5,458,465
00500 Payroll	-	-	-
00534 DA - Restitution	119,521	525,998	-
00538 DA - Check Processing	1,090	11,081	10,439
00547 DA - State Forfeitures/Other	984	2,944	58
	<u>2,919,631</u>	<u>15,277,036</u>	<u>10,250,656</u>
<b>Capital Project Funds (a):</b>			
<b>Permanent Improvement Funds:</b>			
00441 Combination Tax and Parking Series 2016	-	-	-
00442 Certificates of Obligation, Series 2022	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Road Funds:</b>			
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>
<b>Total</b>	<u>\$ 4,586,571</u>	<u>\$ 466,134,177</u>	<u>\$ 261,961,562</u>

(a) Capital Project Funds consists solely of unspent Bond funds.

(b) In May 2021, Dallas County received 50% (\$255,959,044) of American Rescue Plan Act (ARP Act) funding of \$511,918,088 from the US Treasury. The remaining 50% 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 April 30, 2023 including accrued interest, \$ 337,926,960 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.

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**DALLAS COUNTY  
SUMMARY OF COUNTY BONDED INDEBTEDNESS  
AS OF APRIL 30, 2023**

Exhibit I

<b>Payment Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	18,930,000	5,609,502	24,539,502
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>\$ 86,167,402 ✓</u>	<u>\$ 322,772,402 ✓</u>

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**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 APRIL 30, 2023 AND 2022

Exhibit J

FUND	BEGINNING BALANCE April 2023	ACTUAL MONTH OF April 2023	ENDING BALANCE April 2023	ENDING BALANCE April 2022
<b>FIDUCIARY AND AGENCY FUNDS:</b>				
00128 Adult Probation Fund	\$ 9,924,288	\$ (1,022,995)	\$ 8,901,293	\$ 11,289,373
00130 Election Fund-Special	46,041	18,490	64,530	(506,931)
00166 State Report Interest Fund	1,758,312	(1,169,168)	589,144	617,225
00501 County Clerk-Special	19,646,036	325,283	19,971,319	17,658,826
00502 County Clerk-Trust	29,956,663	397,076	30,353,739	27,367,131
00503 District Clerk-Special	11,438,656	1,160,980	12,599,637	8,973,654
00504 District Clerk-Trust	43,841,773	1,102,930	44,944,702	39,509,840
00505 Sheriff-Special	374,388	(25,072)	349,317	1,967,699
00506 County Clerk Special Trust Fund	24,868,100	(1,501,210)	23,366,891	28,742,360
00532 Escrow Fund	21,276,896	(1,155,939)	20,120,958	19,517,368
00534 DA - Restitution	180,803	57,943	238,746	-
00537 Youth Village Special Fund	481	1	482	525
00542 DA - Police Agencies	39,645	264	39,910	38,952
00543 Adult Probation-Restitution	4,437,659	8,807	4,446,466	3,866,547
00544 DA - Attorney General	28,741	191	28,933	28,238
00545 DA - Unadjudicated-Gambling	62,694	418	63,112	61,597
00546 DA - Forfeitures-Narcotics	264,504	1,659	266,162	191,925
00550 Justice of the Peace 1-1 Special	500,553	1,342	501,894	504,542
00551 Justice of the Peace 1-2 Special	122,503	1,075	123,578	115,656
00553 Justice of the Peace 3-3 Special	48,061	-	48,061	82,893
00554 Justice of the Peace 2-1 Special	418,723	(1,000)	417,723	407,926
00555 Justice of the Peace 2-2 Special	34,655	1,553	36,208	28,174
00556 Justice of the Peace 3-1 Special	166,691	(104,335)	62,356	40,120
00557 Justice of the Peace 3-2 Special	191,991	11,471	203,462	158,144
00559 Justice of the Peace 4-1 Special	66,359	(10,421)	55,938	47,387
00560 Justice of the Peace 4-2 Special	34,358	(8,402)	25,956	15,888
00561 Justice of the Peace 5-1 Special	29,192	10,994	40,186	17,884
00562 Justice of the Peace 5-2 Special	291,277	51	291,327	290,993
00570 Dallas County Housing Fin.	74,748	498	75,246	73,440
00571 Dallas County Housing Fin.	1,047,488	6,971	1,054,459	1,026,473
00580 Constable 1 Special Fund No. 580	102,588	(3,505)	99,083	73,988
00581 Constable 2 Special Fund No. 581	3,252	506	3,758	2,967
00582 Constable 3 Special Fund No. 582	46,880	6	46,886	43,929
00584 Constable 4 Special Fund No. 584	4,575	-	4,575	4,575
00586 Constable 5 Special Fund No. 586	4,273	13,001	17,274	11,952
00600 DCS - Administration	37,821,667	(11,799,098)	26,022,569	16,185,640
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	-	-	-	116,486
00807 District Attorney Check Collection	-	-	-	472,329
00808 Child Support Clearing	-	-	-	12,596
00882 Cash Receipt Default Department Suspense	-	-	-	-
<b>Total Fiduciary and Agency Cash and Investments</b>	<u>\$ 209,155,574</u>	<u>\$ (13,679,636)</u>	<u>\$ 195,475,938</u>	<u>\$ 179,058,373</u>

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

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**DALLAS COUNTY**  
**WESSEN STEFANOS**  
**FIRST ASSISTANT COUNTY AUDITOR**

September 8, 2023

TO: Honorable Pauline Medrano  
County Treasurer

Ronica Watkins-Barbers, PhD  
Budget Office

FROM: Wessen Stefanos  
First Assistant County Auditor

RE: General Ledger – Year-End Close Calendar

We are planning year-end close of the General Ledger for September 2023 business on Thursday, October 19, 2023. In order to facilitate the FY23 General Ledger close and meet the Independent Auditor's audit schedules, please note the following processing dates:

Information Requested	Date Requested
* Estimated Parkland accounts receivable as of 9-30-2023 by	October 13, 2023
* Final close A/R module for September	October 3, 2023
* Adjusting journal for bank reconciliations	October 6, 2023
* Adjusting journals for accounts receivable	October 6, 2023
* Check cancellation notices provided to Financial Audit by	October 11, 2023
* Cash corrections posted to General Ledger by	October 6, 2023
* Manual journals posted to General Ledger by	October 19, 2023
* Budget office final transfers for FY 23	October 13, 2023
* September and all prior months in FY 23 closed (Adjustment period will remain opened only for ACFR financial presentation entries)	October 19, 2023

Please note that all material entries should be submitted as soon as possible (see attached calendar with key tasks). Routine entries and standard reclassification entries will be processed by October 6th and pre-closing department reports run. Accordingly, we are requesting that support for journals be provided to us as it becomes available. Department Head approval is required for late submission of requested information.

In addition to the above requests, provide Kevin Camacho (Financial Audit Manager):

- Copies of any invoices (including any with discrepancies) which have not been forwarded to the County Auditor's office.
- Also notify via email any FY 2023 or prior fiscal year expenditures which exceeded \$100,000 for which the purchased item(s) are determined to be no longer of use to the County.

We appreciate your cooperation.

WS:kc

cc: Auditors' Office Managers and key staff