



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

November 23, 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 October 31, 2022

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

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

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

Summary of County Bonded Indebtedness as of October 31, 2022

Summary of Cash and Investments: Fiduciary and Agency Funds as of October 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
Darryl D. Thomas
County Auditor

DT/jh
cc: County Treasurer

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

ASSETS	October 31, 2022	October 31, 2021
Cash and Investments	\$ 456,339,506	\$ 541,966,991
Inventories, Stock Room	4,794,569	2,898,059
Net Receivables - County Taxes	695,835,490	630,687,820
Net Receivables - Other	9,883,000 (a)	7,968,000 (a)
Subtotal Net Receivables	705,718,490	638,655,820
Due from Other Governmental Units	2,534,644	2,816,814
Total Receivables	708,253,134	641,472,634
Prepayments and other assets	20,574,015	17,458,065
TOTAL ASSETS	\$ 1,189,961,224	\$ 1,203,795,749
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	30,600,558 (b)	48,907,037 (b)
Due to Other Governmental Units	56,219,107	53,019,454
TOTAL LIABILITIES	86,819,666	101,926,491
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	25,368,584	20,356,124
Projects	274,487,169	289,240,514
General Fund - Encumbrances	32,341,453	36,717,425
Projects - Encumbrances	164,212,093	161,669,773
Other - Encumbrances	37,043,096	35,705,962
UNRESERVED		
General Fund	530,038,705	457,454,420
Other Funds	39,650,458	100,725,040
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 1,189,961,224	\$ 1,203,795,749

(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 month ended October 31, 2022. Expected and budgeted revenue for Fiscal 2023 (real estate taxes) are included in these Financial statements. However, expenditures include only those paid for the month ended October 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) 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 OCTOBER 31, 2022 AND 2021

Exhibit A

FUND	BEGINNING BALANCE October 2022	ACTUAL MONTH OF October 2022	ENDING BALANCE October 2022	ENDING BALANCE October 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00120 General Fund	\$ 131,722,470	\$ (57,155,867)	\$ 74,566,603	\$ 73,883,110
00196 Major Projects	331,033,844	(6,806,783)	324,227,061	330,649,079
00205 Interest & Debt Retirement Fund	8,061,887	82,568	8,144,455	7,461,002
00466 Projected Federal Grants	<u>(386,771)</u>	<u>(25,622,660)</u>	<u>(26,009,432)</u>	48,658,139
	470,431,429	(89,502,743)	380,928,687	460,651,330
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00105 Road & Bridge	40,798,285	1,740,379	42,538,664	37,845,925
00126 Permanent Improvement Fund	10,891,392	(459,744)	10,431,648	8,888,137
00162 Alternate Dispute Resolution	5,810,730	62,825	5,873,555	5,292,267
00168 Dallas County Historical Commission	17,624	-	17,624	12,666
00195 Major Technology Fund	9,443,609	(3,789,415)	5,654,195	20,121,408
00467 HUD Section 8	6,925,374	(38,747)	6,886,627	5,740,235
00468 Charter School Grants	1,633,366	193,056	1,826,422	1,798,586
00470 Law Library Fund	919,483	30,650	950,133	656,608
00471 Appellate Judicial System	1,219,149	12,803	1,231,952	959,830
	<u>77,659,011</u>	<u>(2,248,192)</u>	<u>75,410,819</u>	81,315,661
Total Governmental Funds Cash and Investments	<u>\$ 548,090,441</u>	<u>\$ (91,750,935)</u>	<u>\$ 456,339,506</u>	<u>\$ 541,966,991</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 MONTHS ENDED OCTOBER 31, 2022 AND 2021

Exhibit B

DEPARTMENT	BUDGET FY 2023 (a)	ENCUMBRANCES AS OF October 2022	ACTUAL YTD October 2022	FUNDS AVAILABLE October 2022	FUNDS AVAILABLE October 2021
General Government					
1010 GG-County Judge	\$ 670,834	\$ 1,356	\$ 27,729	\$ 641,749	\$ 611,628
1011 Truancy Courts	793,301	96,693	47,805	648,804	598,455
1016 Planning and Development	494,865	100	36,351	458,414	498,846
1020 GG-Commissioners Court Administrator	1,996,013	35,401	93,067	1,867,544	1,783,781
1021 GG-Operation Services-Engineering	2,328,989	787,429	44,670	1,496,890	967,720
1022 GG-Operation Services- Facilities	26,608,535	5,809,407	1,989,320	18,809,809	18,143,510
1023 GG-Operation Services- Comm/Central Svcs	2,957,074	259,775	139,258	2,558,042	2,541,864
1024 GG-Operations Services-Records Mgt	1,040,643	41,184	66,019	933,441	901,671
1027 GG-Operations-Auto Service Center	8,754,069	5,126,572	192,513	3,434,984	2,373,673
1035 GG- Tax Assessor/Collector	17,491,188	197,799	1,270,169	16,023,219	16,057,826
1040 Human Resource/Civil Service	7,941,611	254,654	513,391	7,173,566	7,207,385
1050 GG-County Treasurer	1,822,689	18,203	105,141	1,699,345	1,531,605
1060 Office of Budget and Evaluation	1,150,922	216	58,005	1,092,700	989,302
1070 GG-County Auditor	10,604,211	30,562	642,984	9,930,665	9,515,052
1080 GG-Purchasing	1,923,684	1,947	109,392	1,812,344	1,764,398
1082 Small Business Enterprise SBE	857,215	6,562	32,047	818,606	735,278
1210 Elections	12,006,913	1,566,493	682,719	9,757,701	8,099,555
Subtotal General Government	99,442,757	14,234,354	6,050,581	79,157,823	74,469,488
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	906,414	4,148	22,227	880,039	526,421
2060 Veterans Service	518,018	100	25,282	492,636	561,723
Subtotal Community Services	1,424,432	4,248	47,509	1,372,675	1,088,144
Law Enforcement					
3110 Executive	2,236,057	12,665	107,777	2,115,614	1,666,909
3113 Internal Affairs	1,223,437	1,834	77,076	1,144,527	1,111,884
3114 Compliance	-	-	-	-	-
3121 General Services	1,292,487	804	82,178	1,209,505	1,188,218
3122 Personnel	1,469,452	121,137	125,336	1,222,979	1,192,420
3123 Training	2,755,268	109,101	210,885	2,435,282	1,087,875
3124 Communications	2,634,822	32,753	149,903	2,452,166	2,344,634
3125 Fiscal	3,780,244	248,081	186,500	3,345,664	3,298,877
3126 Photo Lab	391,562	6,739	18,587	366,235	234,043
3128 Bonds	2,910,502	8,102	183,286	2,719,114	2,622,796
3129 Bailiff	11,606,965	1,036	808,397	10,797,532	10,646,801
3130 Warrants	5,605,533	25,631	268,107	5,311,795	5,129,031
3131 Fugitive Transportation	2,141,013	2,733	137,265	2,001,015	1,981,672
3132 Civil	528,795	6,063	28,213	494,519	473,254
3134 Criminal Investigation	3,251,026	33,879	245,131	2,972,016	3,026,349
3136 FLEET	314,977	46,596	15,324	253,056	254,168
3137 Freeway Management Program	12,814,918	211,215	752,766	11,850,936	12,207,906
3140 Detention Services	1,249,630	8,458	63,556	1,177,616	1,136,459
3141 North Tower	31,608,025	34,944	2,503,681	29,069,400	29,046,098
3142 West Tower	18,893,944	21,706	1,344,718	17,527,520	18,901,855
3147 Central Intake	15,835,345	93,236	1,047,366	14,694,743	14,258,384
3148 South Tower	23,898,416	40,141	1,826,887	22,031,388	23,281,331
3150 Classification and Release	26,747,105	66,699	1,815,779	24,864,628	24,198,654
3151 Inmate Program	-	-	-	-	-
3152 Central Kitchen	11,213,624	435,512	840,997	9,937,115	8,375,695
3153 Central Laundry	2,100,697	-	130,953	1,969,744	1,857,363
3155 Jail Medical	13,047,921	10,449	958,545	12,078,927	11,615,033
Subtotal Sheriff	199,551,761	1,579,512	13,929,213	184,043,036	181,137,707
3210 Constable Precinct #1	3,123,928	17,407	187,753	2,918,768	2,916,620
3220 Constable Precinct #2	2,022,646	(7,957)	96,529	1,934,074	1,914,167
3230 Constable Precinct #3	2,701,040	184,044	132,218	2,384,778	2,389,331
3240 Constable Precinct #4	2,795,010	20,941	165,171	2,608,898	2,621,037
3250 Constable Precinct #5	1,853,576	(285)	125,379	1,728,482	1,738,710
Subtotal Constable	12,496,200	214,150	707,050	11,575,000	11,579,864
3311 Crime Lab	11,433,600	1,158,746	473,518	9,801,336	8,841,970
3312 Medical Examiner	10,004,815	910,699	623,674	8,470,442	8,176,249
3313 Breath Alcohol Program	361,125	1,500	23,911	335,714	322,527
Subtotal Institute of Forensic Sciences	21,799,541	2,070,946	1,121,103	18,607,492	17,340,746

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

Exhibit B

DEPARTMENT	BUDGET FY 2023 (a)	ENCUMBRANCES AS OF October 2022	ACTUAL YTD October 2022	FUNDS AVAILABLE October 2022	FUNDS AVAILABLE October 2021
3320 Community Supervision	1,736,071	1,029,401	71,629	635,041	1,106,529
3330 Public Service Program	1,506,651	36,552	84,160	1,385,939	1,494,980
3343 Unincorporated Area Services	328,113	-	12,868	315,245	416,926
Subtotal Law Enforcement	3,570,835	1,065,953	168,657	2,336,225	3,018,435
Justice Administration					
3340 Building Security	9,556,781	255,287	243,119	9,058,375	4,447,622
3341 Emergency Management	665,129	45,041	42,343	577,745	554,742
3342 Fire Marshal	1,594,820	102,270	91,686	1,400,865	797,473
4011 District Attorney	64,035,118	320,902	3,858,859	59,855,358	57,252,425
4012 DA-Special Allocation	-	-	-	-	9,329
4013 Drug Court Program	397,697	62	16,621	381,013	345,065
4014 Jail Diversion	897,098	767	65,081	831,250	887,146
4015 Divert Court Department	560,276	59,918	24,853	475,505	316,017
4016 S.T.A.C. Court	78,534	5,992	5,584	66,959	79,475
4020 District Clerk	15,914,987	84,252	885,592	14,945,143	14,714,792
4031 County Clerk	12,936,800	94,110	722,080	12,120,610	12,019,039
4032 County Clerk-Collections	1,310,073	2,012	72,675	1,235,386	1,222,447
4033 Truancy Courts Clerks	1,265,869	-	48,724	1,217,145	1,183,556
4040 Public Defender	20,780,458	111,725	1,125,060	19,543,673	18,551,616
4051 District Court Administration	338,183	4,733	19,387	314,063	221,627
4056 Domestic Relations Office Administration	3,501,452	20,719	203,959	3,276,774	3,207,522
4060 Jury Service	2,449,601	70,730	141,651	2,237,220	1,976,404
4065 Grand Jury Service	226,000	-	18,180	207,820	209,440
4071 5th Court of Appeals	269,239	-	8,722	260,517	258,857
4072 First Admin. Judicial Region	156,451	-	131,947	24,504	(8,118)
4080 Court Cost Miscellaneous	8,103,191	47,177	23,672	8,032,342	8,068,852
4110 14th Civil District Court	342,837	1,201	20,632	321,004	306,221
4115 44th Civil District Court	394,087	1,670	21,872	370,546	304,080
4120 68th Civil District Court	306,843	1,786	19,062	285,995	273,709
4125 95th Civil District Court	331,325	576	20,205	310,544	295,180
4130 101st Civil District Court	304,873	15,650	23,836	265,387	267,069
4135 116th Civil District Court	333,921	13	19,624	314,284	299,979
4140 134th Civil District Court	404,782	1,793	23,362	379,627	362,915
4145 160th Civil District Court	305,914	1,758	18,674	285,483	273,920
4150 162nd Civil District Court	335,365	292	20,179	314,894	299,761
4155 191st Civil District Court	291,152	1,231	16,132	273,788	293,396
4160 192nd Civil District Court	305,821	775	18,298	286,748	271,014
4165 193rd Civil District Court	452,885	2,478	20,009	430,398	276,827
4170 298th Civil District Court	334,640	537	19,637	314,466	300,138
4175 Civil District Masters	401,974	8,945	32,047	360,982	406,858
4180 Civil Tax Court	414,508	18,815	18,486	377,206	368,182
4210 254th Family Court	713,102	32,857	41,831	638,415	630,887
4215 255th Family Court	721,463	23,220	40,659	657,584	644,220
4220 256th Family Court	679,740	662	34,212	644,865	621,079
4225 301st Family Court	712,639	6,736	39,099	666,804	639,822
4230 302nd Family Court	686,167	4,452	34,384	647,331	618,252
4235 303rd Family Court	714,840	3,046	38,881	672,914	642,619
4240 330th Family Court	763,030	22,936	36,247	703,847	675,089
4250 IV-D Court	396,196	97,195	27,097	271,904	305,001
4310 304th Juvenile Court	2,455,768	47,220	192,880	2,215,668	2,203,566
4320 305th Juvenile Court	2,418,116	13,002	175,671	2,229,444	2,190,395
4401 Criminal District Court #1	793,142	71,698	100,324	621,120	751,442
4402 Criminal District Court #2	907,860	248,285	54,531	605,044	627,146
4403 Criminal District Court #3	719,659	79,687	88,719	551,252	675,045
4404 Criminal District Court #4	546,829	887	53,746	492,166	438,470
4405 Criminal District Court #5	767,579	109,338	83,075	575,166	635,701
4406 Criminal District Court #6	859,956	233,952	103,128	522,876	500,762
4407 Criminal District Court #7	749,229	222,144	60,687	466,399	617,736
4410 194th Criminal District Court	891,906	127,152	98,302	666,451	716,677
4415 195th Criminal District Court	806,808	160,512	101,776	544,520	716,923
4420 203rd Criminal District Court	744,725	6,812	117,817	620,096	692,351
4425 204th Criminal District Court	771,637	3,858	104,266	663,514	699,035
4430 265th Criminal District Court	907,657	329,140	73,158	505,358	680,788
4435 282nd Criminal District Court	715,107	13,557	94,159	607,391	647,583
4440 283rd Criminal District Court	855,049	197,972	76,191	580,886	785,292
4445 291st Criminal District Court	866,662	243,730	88,674	534,258	598,227
4450 292nd Criminal District Court	865,310	108,399	90,092	666,819	729,062
4455 363rd Criminal District Court	745,056	43,724	75,845	625,487	579,178
4460 Criminal District Magistrates	3,139,011	1,307	185,592	2,952,112	2,547,946
4461 Pretrial Release	7,708,266	181,779	463,572	7,062,914	6,877,351
4465 Staff Attorneys	758,440	5,855	42,422	710,164	568,473
4470 Criminal District Court Manager	594,490	84,497	29,457	480,536	308,123
4501 County Court at Law #1	519,831	3,080	31,731	485,020	469,083
4502 County Court at Law #2	468,027	1,230	28,072	438,725	425,480
4503 County Court at Law #3	489,276	207	31,914	457,155	446,977
4504 County Court at Law #4	572,290	946	35,507	535,837	516,100
4505 County Court at Law #5	454,659	629	31,467	422,563	477,035
4601 County Criminal Court #1	625,169	(310)	41,491	583,988	565,307
4602 County Criminal Court #2	817,593	6,198	55,155	756,240	760,033
4603 County Criminal Court #3	715,848	4,711	27,786	683,351	676,717
4604 County Criminal Court #4	700,131	5,269	67,867	626,995	625,827
4605 County Criminal Court #5	781,059	7,716	36,317	737,026	723,628

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

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

Exhibit B

DEPARTMENT	BUDGET FY 2023 (a)	ENCUMBRANCES AS OF October 2022	ACTUAL YTD October 2022	FUNDS AVAILABLE October 2022	FUNDS AVAILABLE October 2021
4606 County Criminal Court #6	767,695	2,301	63,297	702,097	652,262
4607 County Criminal Court #7	635,993	9,159	49,690	577,143	570,667
4608 County Criminal Court #8	646,541	8,978	53,259	584,304	559,499
4609 County Criminal Court #9	809,086	1,904	44,806	762,377	748,706
4610 County Criminal Court #10	669,195	5,380	57,963	605,852	650,797
4611 County Criminal Court #11	672,851	13,607	61,847	597,397	588,349
4615 County Criminal Court of Appeals	576,163	1,602	23,815	550,746	543,148
4616 County Criminal Court of Appeals #2	651,277	14,786	41,024	595,467	583,117
4617 County Criminal Court - Magistrate	523	191	-	332	174
4620 County Criminal Court Manager	360,457	1,884	21,107	337,466	410,930
4701 Probate Court #1	906,366	8,834	55,579	841,953	813,197
4702 Probate Court #2	1,142,325	1,575	63,800	1,076,950	981,957
4703 Probate Court #3	1,366,875	10,764	68,939	1,287,172	1,260,037
4704 Investigators/Court Visitor Program	2,102,058	15,295	106,019	1,980,744	1,109,330
4705 Probate Associates	784,143	666	51,875	731,602	695,764
4811 J.P.- 1-1	1,132,280	4,372	79,734	1,048,175	986,886
4812 J.P.- 1-2	823,340	40,605	50,096	732,639	725,878
4821 J.P.- 2-1	794,019	20,665	45,857	727,498	710,191
4822 J.P.- 2-2	778,984	2,321	49,640	727,023	702,087
4831 J.P.- 3-1	977,499	10,644	55,440	911,415	891,793
4832 J.P.- 3-2	851,892	(289)	46,402	805,779	759,121
4841 J.P.- 4-1	785,968	29,149	54,130	702,689	717,197
4842 J.P.- 4-2	709,145	10,867	42,360	655,918	626,202
4851 J.P.- 5-1	815,376	7,359	50,412	757,604	719,961
4852 J.P.- 5-2	807,091	3,532	28,563	774,996	727,361
Subtotal Justice Administration	212,985,148	4,264,653	12,561,303	196,159,192	184,899,613
Health and Social Services					
1110 Employee Health Clinic	714,748	22,164	29,673	662,911	640,771
2070 Welfare Assistance	3,118,068	57,021	239,685	2,821,362	2,866,819
5110 Juvenile Administration	28,314,316	2,971,843	1,455,010	23,887,463	23,607,017
5114 Juvenile-Detention Center	19,746,556	66,937	992,853	18,686,766	18,362,471
5115 Juvenile-Emergency Shelter	3,003,380	8,425	158,559	2,836,396	2,799,947
5116 Juvenile-Letot Center	3,949,156	25,955	222,269	3,700,932	3,617,703
5117 Juvenile-Youth Village	4,968,371	22,732	284,996	4,660,643	4,588,091
5118 Juvenile-Medlock Center	5,672,051	13,652	290,267	5,368,132	5,177,071
5119 Juvenile-Letot Residential Treatment Center	2,732,010	26,104	130,968	2,574,938	2,508,304
5210 Health Administration	1,940,139	56,262	84,622	1,799,255	1,431,055
5211 Environmental Health	2,106,298	568,827	123,505	1,413,966	1,361,438
5212 Public Health Lab	3,767,740	303,546	193,174	3,271,020	2,812,466
5213 Preventive Health	4,324,399	517,201	310,180	3,497,018	3,713,134
5214 Communicable Disease Control	1,076,919	185,855	86,417	804,647	890,172
5215 STD Clinic	2,826,893	293,951	85,634	2,447,308	2,642,353
5216 TB Clinic	2,773,885	211,952	210,983	2,350,950	2,634,492
5218 HHS - Finance Admin	1,296,697	67,251	100,454	1,128,992	1,188,552
5310 Budget Office Community Contracts	13,079,856	208,660	224,840	12,646,355	10,420,229
5330 CPS Program	5,105,011	1,515,738	3,218	3,586,055	134,992
Subtotal Health and Social Services	110,516,493	7,144,077	5,227,308	98,145,109	91,997,076
Other Operating					
5340 Wilmer Substance Abuse Facility	326,055	13,489	22,704	289,862	278,296
9910 Countywide Appropriations	19,786,488	1,739,082	679,894	17,367,511	15,979,863
9930 Cash Match for Grants	6,957,907	-	-	6,957,907	6,957,907
9940 Reserves and Contingency	18,746,166	495	-	18,745,671	10,756,828
Subtotal Other Operating	45,816,615	1,753,066	702,598	43,360,951	33,972,894
9950 Emergency Reserves (a)	92,317,713	10,494	-	92,307,219	71,063,929
Grand Total	\$ 799,921,495	\$ 32,341,453	\$ 40,515,321	\$ 727,064,722	\$ 669,967,894
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	(10,494.00)
	\$ 92,307,219

DALLAS COUNTY
 APPROPRIATIONS
 BUDGET/ACTUAL - TAX AND FEE FUNDS
 FOR THE MONTHS ENDED OCTOBER 31, 2022 AND 2021

Exhibit C

FUND	FY 2023 BUDGET (a)	ENCUMBRANCES October 2022	ACTUAL MONTH OF October 2022	YTD ACTUAL + ENCUMBRANCES October 2022	BALANCE OF BUDGET October 2022	YTD ACTUAL + ENCUMBRANCES October 2021
105 Road & Bridge	\$ 60,948,307	\$ 727,741	\$ 596,712	\$ 1,324,453	\$ 59,623,853	\$ 53,444,819
120 General Fund	799,921,495	32,341,453	40,515,321	72,856,773	727,064,722	669,967,894
126 Permanent Improvement Fund	21,500,655	8,214,240	414,316	8,628,556	12,872,100	12,031,818
162 Alternate Dispute Resolution	6,020,057	3,807	16,287	20,094	5,999,963	5,996,363
168 Dallas County Historical Commission	-	-	-	-	-	3,500
195 Major Technology Fund	83,081,955	18,963,388	3,502,835	22,466,223	60,615,732	62,237,410
196 Major Projects	437,884,101	145,248,705	7,246,077	152,494,783	285,389,318	283,802,088
205 Interest & Debt Retirement Fund	33,785,399	-	-	-	33,785,399	27,362,746
466 Grants	166,178,817	27,162,195	13,076,409	40,238,604	125,940,213	98,050,440
467 HUD Section 8	63,170,033	761,559	4,127,300	4,888,859	58,281,174	55,238,719
468 Charter School Grants	9,639,790	129,797	472,857	602,654	9,037,135	8,434,220
470 Law Library Fund	1,928,471	43,757	98,729	142,486	1,785,984	1,533,499
471 Appellate Judicial System	1,427,909	-	851	851	1,427,058	1,050,650
Total	<u>\$ 1,685,486,988</u>	<u>\$ 233,596,642</u>	<u>\$ 70,067,695</u>	<u>\$ 303,664,336</u>	<u>\$ 1,381,822,652</u>	<u>\$ 1,279,154,166</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 MONTHS ENDED OCTOBER 31, 2022 AND 2021**

Exhibit D

FUND	FY 2023 BUDGET	ACTUAL MONTH OF October 2022	TOTAL YTD REVENUE October 2022	BALANCE OF BUDGET October 2022	TOTAL YTD REVENUE October 2021
105 Road and Bridge	\$ 29,011,601	\$ 2,486,047	\$ 2,486,047	\$ (26,525,554)	\$ (27,074,471)
120 General Fund	673,033,021	8,900,799	8,900,799	(664,132,222)	(654,891,602)
126 Permanent Improvement	10,305,478	-	-	(10,305,478)	(5,050,989)
162 Alternate Dispute	865,000	83,906	83,906	(781,094)	(804,277)
168 Historical Commission	-	-	-	-	0
195 Major Technology	60,849,554	-	-	(60,849,554)	(51,087,569)
196 Major Projects	99,712,581	(405,693)	(405,693)	(100,118,274)	(105,324,750)
205 Debt Service	27,901,749	82,568	82,568	(27,819,181)	(18,455,454)
464 American Rescue Plan	125,000	-	-	(125,000)	(256,079,599)
466 Projected Federal Grants	145,169,238	7,000,906	7,000,906	(138,168,332)	(157,531,762)
467 HUD Section 8	54,169,761	4,329,537	4,329,537	(49,840,224)	(53,228,513)
468 Charter School Grants	8,699,541	809,120	809,120	(7,890,421)	(7,095,032)
470 Law Library	1,211,100	126,621	126,621	(1,084,479)	(1,145,529)
471 Appellate Judicial	301,600	17,192	17,192	(284,408)	(287,824)
TOTAL	\$ 1,111,355,224	\$ 23,431,002	\$ 23,431,002	\$ (1,087,924,222)	\$ (1,338,057,371)

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

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

Exhibit E

DESCRIPTION	FY 2023 BUDGET	ACTUAL MONTH OF October 2022	TOTAL YTD REVENUE October 2022	BALANCE OF BUDGET October 2022	TOTAL YTD REVENUE October 2021
Ad Valorem and Occupation Tax	493,127,230	-	\$ -	\$ (493,127,230)	-
Licenses, Permits and Registrations	27,900,000	101,631	101,631	(27,798,369)	133,713
Fines and Forfeitures	126,000	223,566	223,566	97,566	328,145
Use of Money and Property	4,445,000	392,827	392,827	(4,052,173)	494,258
Charges for Current Services - General Government	48,703,500	3,012,874	3,012,874	(45,690,626)	2,566,857
Charges for Current Services - Public Safety	9,432,500	852,254	852,254	(8,580,246)	782,078
Charges for Current Services - Judiciary	21,418,630	1,683,007	1,683,007	(19,735,623)	1,821,957
Reimbursements for Current Services - General Government	702,000	66,239	66,239	(635,761)	37,230
Reimbursements for Current Services - Public Safety	17,806,802	1,504,034	1,504,034	(16,302,768)	1,318,042
Reimbursements for Current Services - Judicial	5,031,505	546,686	546,686	(4,484,819)	604,910
Reimbursements for Current Services - Health	10,481,400	78,167	78,167	(10,403,233)	1,395,664
Intergovernmental - General Government	1,321,000	305,194	305,194	(1,015,806)	258,719
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	-	-	(659,000)	-
Intergovernmental - Judiciary	1,442,500	-	-	(1,442,500)	96,128
Intergovernmental - Health and Welfare	235,000	16,600	16,600	(218,400)	17,200
Miscellaneous	959,500	45,246	45,246	(914,254)	78,531
Interfund Transfers	28,641,454	72,473	72,473	(28,568,981)	(28,433)
TOTAL	\$ 673,033,021	\$ 8,900,799	\$ 8,900,799	\$ (664,132,222)	\$ 9,905,000

(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 OCTOBER 31, 2022 AND 2021

ASSETS	October 31, 2022	October 31, 2021
Cash and Investments	\$ 671,488,929 (c)	\$ 349,986,047
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	430,877
TOTAL ASSETS	\$ 672,999,404	\$ 351,996,137
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	21,017,732 (b)	13,323,880 (b)
Due to Other Governmental Units	394,524,181 (c)	256,035,223
TOTAL LIABILITIES	415,541,913	269,359,103
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	311,712	484,327
Projects	10,917,228	16,330,940
Projects - Encumbrances	1,213,869	705,061
Other - Encumbrances	42,557,974	9,831,658
UNRESERVED		
General Fund	-	-
Other Funds	202,456,707	55,285,048
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 672,999,404	\$ 351,996,137

(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 October 31, 2022 including accrued interest, \$ 394,416,302 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 OCTOBER 30, 2022 AND 2021

Exhibit F

FUND	BEGINNING BALANCE October 2022	ACTUAL MONTH OF October 2022	ENDING BALANCE October 2022	ENDING BALANCE October 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00125	\$ 9,473	\$ 27,663	\$ 37,136	\$ (9,392)
00170	(76,718)	19,724	(56,994)	(66,422)
00190	73,255	-	73,255	73,255
00210	168	-	168	168
00464	449,185,970	(19,084,169)	430,101,801	255,905,699
	<u>449,192,148</u>	<u>(19,036,783)</u>	<u>430,155,366</u>	<u>255,903,307</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200	2,186,736	113,423	2,300,159	2,067,745
00201	281,464	9,268	290,731	285,446
00202	21,778,519	(33,217)	21,745,302	20,535,906
00203	10,674,906	(99,382)	10,575,523	10,118,163
00204	24,218,736	405,340	24,624,076	30,254,994
00500	160,020	1,903,302	2,063,323	176,231
00534	1,475,095	(1,443,338)	31,757	-
00538	217,484	(79)	217,405	230,551
00547	145,734	-	145,734	181,562
00704	151,563	15,824,360	15,975,923	13,124,276
	<u>61,290,257</u>	<u>16,679,676</u>	<u>77,969,933</u>	<u>76,974,876</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00415	-	-	-	449,339
00441	11,657,032	(1,433,234)	10,223,798	13,059,893
00442	150,000,000	-	150,000,000	-
00482	-	-	-	64,134
00493	-	-	-	369,811
	<u>161,657,032</u>	<u>(1,433,234)</u>	<u>160,223,798</u>	<u>13,943,176</u>
Road Funds:				
00427	2,743,987	(24,855)	2,719,132	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>3,164,687</u>	<u>(24,855)</u>	<u>3,139,832</u>	<u>3,164,687</u>
Total Governmental Funds Cash and Investments	<u>\$ 675,304,124</u>	<u>\$ (3,815,195)</u>	<u>\$ 671,488,929</u>	<u>\$ 349,986,047</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 October 31, 2022 including accrued interest, \$ 394,416,302 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 MONTHS ENDED OCTOBER 31, 2022 AND 2021

Exhibit G

FUND	ENCUMBRANCES October 2022	ACTUAL MONTH OF October 2022	YTD ACTUAL + ENCUMBRANCES October 2022	YTD ACTUAL + ENCUMBRANCES October 2021
GOVERNMENTAL FUNDS:				
Major Funds:				
00125 Petit Jury Fund	\$ -	\$ (27,663)	\$ (27,663)	\$ 25,997
00170 Return Check Collection	-	-	-	-
00190 CMAQ-Congestion, Mitigation & Air	-	-	-	-
00210 DS Arbitrage Rebate	-	-	-	-
00464 American Rescue Plan	35,448,425	19,654,423	55,102,848	1,761,518
	<u>35,448,425</u>	<u>19,626,760</u>	<u>55,075,185</u>	<u>1,787,515</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
00200 Judicial Fund	76,735	5,093	81,828	87,360
00201 Technology Fund	-	-	-	74
00202 Local Government Fund	1,414,667	256,802	1,671,469	1,821,004
00203 Local Official Fund	1,136,587	906,237	2,042,823	2,152,559
00204 Record Management Fund	4,481,561	148,409	4,629,969	4,987,491
00500 Payroll	-	-	-	-
00534 DA - Restitution	-	326,305	326,305	-
00535 District Attorney Forfeiture	-	-	-	-
00538 DA - Check Processing	-	1,157	1,157	858
00547 DA - State Forfeitures/Other	-	-	-	-
	<u>7,109,549</u>	<u>1,644,003</u>	<u>8,753,552</u>	<u>9,049,347</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
00441 Combination Tax and Parking Series 2016	1,140,638	1,595,119	2,735,757	1,909,141
00442 Certificates of Obligation, Series 2022	-	-	-	-
00482 Permanent Improvement Bond Series	-	-	-	-
00493 1992A Permanent Improvement Bond	26,105	-	26,105	68,687
Subtotal permanent improvement funds	<u>1,166,743</u>	<u>1,595,119</u>	<u>2,761,862</u>	<u>1,977,828</u>
Road Funds:				
00427 Unlimited Tax Refunding & Improv	40,743	44,667	85,410	115,257
00492 1992 Road Bond Fund	6,383	-	6,383	6,383
Subtotal road funds	<u>47,126</u>	<u>44,667</u>	<u>91,793</u>	<u>121,640</u>
Subtotal capital project funds	<u>1,213,869</u>	<u>1,639,786</u>	<u>2,853,655</u>	<u>2,099,469</u>
Total	<u>\$ 43,771,843</u>	<u>\$ 22,910,549</u>	<u>\$ 66,682,392</u>	<u>\$ 12,936,331</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 MONTHS ENDED OCTOBER 31, 2022 AND 2021

Exhibit H

FUND	ACTUAL MONTH OF October 2022	TOTAL YTD REVENUE October 2022	TOTAL YTD REVENUE October 2021
GOVERNMENTAL FUNDS:			
Major Funds:			
00125 Petit Jury Fund	\$ -	\$ -	\$ -
00170 Return Check Collection	19,724	19,724	(7,506)
00190 CMAQ-Congestion, Mitigation & Air	-	-	-
00210 DS Arbitrage Rebate	-	-	-
00464 American Rescue Plan (b)	-	-	4,445
	<u>19,724</u>	<u>19,724</u>	<u>(3,062)</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00200 Judicial Fund	128,249	128,249	19,875
00201 Technology Fund	9,359	9,359	12,339
00202 Local Government Fund	84,793	84,793	237,009
00203 Local Official Fund	546,410	546,410	527,700
00204 Record Management Fund	640,670	640,670	843,550
00500 Payroll	-	-	-
00534 DA - Restitution	40,422	40,422	-
00538 DA - Check Processing	1,078	1,078	1,405
00547 DA - State Forfeitures/Other	-	-	4
	<u>1,450,981</u>	<u>1,450,981</u>	<u>1,641,882</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>\$ 1,470,705</u>	<u>\$ 1,470,705</u>	<u>\$ 1,638,821</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 October 31, 2022 including accrued interest, \$ 394,416,302 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 OCTOBER 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 OCTOBER 30, 2022 AND 2021

Exhibit J

FUND	BEGINNING BALANCE October 2022	ACTUAL MONTH OF October 2022	ENDING BALANCE October 2022	ENDING BALANCE October 2021
FIDUCIARY AND AGENCY FUNDS:				
00128 Adult Probation Fund	\$ 11,719,512	\$ (5,036,653)	\$ 6,682,859	\$ 11,525,531
00130 Election Fund-Special	46,588	(48,999)	(2,411)	48,615
00166 State Report Interest Fund	1,833,076	(1,242,975)	590,101	877,698
00501 County Clerk-Special	19,128,268	(104,845)	19,023,423	16,596,076
00502 County Clerk-Trust	28,442,550	319,374	28,761,924	25,764,581
00503 District Clerk-Special	9,854,121	1,100,265	10,954,386	6,589,595
00504 District Clerk-Trust	51,025,028	532,484	51,557,512	38,092,358
00505 Sheriff-Special	1,335,440	(1,080,442)	254,998	199,695
00506 County Clerk Special Trust Fund	21,523,736	(664,717)	20,859,019	34,514,594
00532 Escrow Fund	18,769,893	(161,278)	18,608,615	(2,198,931)
00534 DA - Restitution	1,475,095	(1,443,338)	31,757	-
00537 Youth Village Special Fund	476	0	476	525
00542 DA - Police Agencies	39,119	-	39,119	38,940
00543 Adult Probation-Restitution	4,378,801	(102,407)	4,276,394	4,460,949
00544 DA - Attorney General	28,360	-	28,360	28,230
00545 DA - Unadjudicated-Gambling	61,862	-	61,862	61,579
00546 DA - Forfeitures-Narcotics	228,313	-	228,313	161,612
00550 Justice of the Peace 1-1 Special	495,672	4,395	500,067	500,665
00551 Justice of the Peace 1-2 Special	117,313	100	117,413	113,365
00553 Justice of the Peace 3-3 Special	78,030	2,041	80,071	73,607
00554 Justice of the Peace 2-1 Special	404,161	150	404,312	398,677
00555 Justice of the Peace 2-2 Special	33,977	1,134	35,111	27,860
00556 Justice of the Peace 3-1 Special	48,385	24,660	73,045	24,933
00557 Justice of the Peace 3-2 Special	158,144	-	158,144	158,129
00559 Justice of the Peace 4-1 Special	45,788	(950)	44,838	44,547
00560 Justice of the Peace 4-2 Special	14,528	1,865	16,393	11,069
00561 Justice of the Peace 5-1 Special	13,918	817	14,735	18,111
00562 Justice of the Peace 5-2 Special	290,419	5	290,424	287,602
00570 Dallas County Housing Fin.	73,756	-	73,756	73,419
00571 Dallas County Housing Fin.	1,031,071	-	1,031,071	1,025,785
00580 Constable 1 Special Fund No. 580	91,277	(13,790)	77,487	77,875
00581 Constable 2 Special Fund No. 581	2,967	-	2,967	1,500
00582 Constable 3 Special Fund No. 582	153,314	(109,385)	43,929	47,329
00584 Constable 4 Special Fund No. 584	4,575	-	4,575	8,926
00586 Constable 5 Special Fund No. 586	5,951	-	5,951	12,481
00600 DCS - Administration	16,529,576	22,757	16,552,333	14,773,128
00670 Credit Card BOA Charge Back	61	-	61	61
00802 Child Support Holding Fund	114,186	(1,090)	113,096	-
00807 District Attorney Check Collection	410,183	-	410,183	-
00808 Child Support Clearing	14,481	(1,885)	12,596	-
00882 Cash Receipt Default Department Suspense	-	-	-	-
Total Fiduciary and Agency Cash and Investments	<u>\$ 190,021,973</u>	<u>\$ (8,002,708)</u>	<u>\$ 182,019,265</u>	<u>\$ 154,440,719</u>

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