



DALLAS COUNTY
TIMOTHY J. HICKS, CPA
COUNTY AUDITOR

July 10, 2024

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 May 31,2024</i> | |
| Summary of Cash and Investments: Budgeted Funds as of May 31,2024 | A |
| General Fund: Funds Available Analysis for the eight month ended May 31,2024 | B |
| Appropriations: Budget/Actual: Tax and Fee Funds for the eight month ended May 31,2024 | C |
| Revenue: Budget/Actual: Tax and Fee Funds for the eight month ended May 31,2024 | D |
| Revenue: Budget/Actual: General Fund for the eight month ended May 31,2024 | E |
| <i>Balance Sheet: Funds Not Budgeted as of May 31,2024</i> | |
| Summary of Cash and Investments: Funds Not Budgeted as of May 31,2024 | F |
| Appropriations: Funds Not Budgeted for the eight month ended May 31,2024 | G |
| Revenue: Funds Not Budgeted for the eight month ended May 31,2024 | H |
| <i>Summary of County Bonded Indebtedness as of May 31,2024</i> | I |
| <i>Summary of Cash and Investments: Fiduciary and Agency Funds as of May 31,2024</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 Kevin Camacho at 214-653-7245 if you have any questions.

Timothy Hicks
County Auditor

ws/kc

cc: County Budget Officer

**DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF MAY 31, 2024 AND 2023**

| ASSETS | May 31, 2024 | May 31, 2023 |
|--|------------------------------|------------------------------|
| Cash and Investments | \$ 723,235,753 | \$ 785,226,381 |
| Inventories, Stock Room | 5,817,997 | 4,495,060 |
| Net Receivables - County Taxes | 16,092,506 | 13,608,288 |
| Net Receivables - Other | <u>21,574,000 (a)</u> | <u>21,219,000 (a)</u> |
| Subtotal Net Receivables | 37,666,506 | 34,827,288 |
| Due from Other Governmental Units | <u>35,301,645</u> | <u>1,124,030</u> |
| Total Receivables | 72,968,152 | 35,951,318 |
| Prepayments and other assets | 18,793,053 | 20,507,426 |
| TOTAL ASSETS | <u><u>\$ 820,814,953</u></u> | <u><u>\$ 846,180,186</u></u> |
| LIABILITIES, RESERVES AND FUND BALANCES | | |
| LIABILITIES: | | |
| Accounts Payable and Other Liabilities | 20,217,999 (b) | 45,667,875 (b) |
| Due to Other Governmental Units | <u>45,403,120</u> | <u>47,766,525</u> |
| TOTAL LIABILITIES | 65,621,120 | 93,434,399 |
| FUND BALANCE (c) | | |
| RESERVED: | | |
| Inventory and Prepayment Reserves | 24,611,049 | 25,002,487 |
| Projects | 147,758,927 | 162,749,367 |
| General Fund - Encumbrances | 34,290,486 | 29,092,799 |
| Projects - Encumbrances | 166,040,638 | 164,587,265 |
| Other - Encumbrances | 21,461,900 | 29,643,020 |
| UNRESERVED | | |
| General Fund | 269,375,459 | 295,543,474 |
| Other Funds | 91,655,374 | 46,127,375 |
| TOTAL LIABILITIES, RESERVES AND FUND BALANCES | <u><u>\$ 820,814,953</u></u> | <u><u>\$ 846,180,186</u></u> |

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent ACFR for the fiscal years ended September 30, 2023 or September 30, 2022.

(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 eight month ended May 31, 2024. Expected and budgeted revenue for Fiscal 2024 (real estate taxes) are included in these Financial Statements. However, expenditures include only those paid for the eight month ended May 31, 2024. 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 MAY 31, 2024 AND 2023

Exhibit A

| FUND | BEGINNING BALANCE May 2024 | ACTUAL MONTH OF May 2024 | ENDING BALANCE May 2024 | ENDING BALANCE May 2023 |
|---|----------------------------------|--------------------------------|-------------------------------|-------------------------------|
| GOVERNMENTAL FUNDS: | | | | |
| Major Funds: | | | | |
| 12000 General Fund | \$ 308,918,115 | \$ (35,188,421) | \$ 273,729,694 | \$ 339,377,561 |
| 12400 Jury Fund | - | - | - | - |
| 19600 Major Projects | 344,571,051 | (2,949,459) | 341,621,593 | 350,339,221 |
| 20500 Interest & Debt Retirement Fund | 43,379,668 | 319,461 | 43,699,129 | 35,713,903 |
| 46600 Projected Federal Grants | (37,698,337) | 2,274,739 | (35,423,598) | (7,579,984) |
| | <u>659,170,498</u> | <u>(35,543,680)</u> | <u>623,626,818</u> | <u>717,850,701</u> |
| Other Non-Major Governmental Funds: | | | | |
| Special Revenue Funds: | | | | |
| 10500 Road & Bridge | 13,974,295 | (220,587) | 13,753,707 | 4,395,816 |
| 10501 Road & Bridge District 1 | 4,114,095 | (20,842) | 4,093,253 | - |
| 10502 Road & Bridge District 2 | 6,412,822 | (16,956) | 6,395,866 | - |
| 10503 Road & Bridge District 3 | (1,056,039) | (210,846) | (1,266,885) | - |
| 10504 Road & Bridge District 4 | 1,917,921 | (51,093) | 1,866,828 | - |
| 10505 Road Reserves | 23,435,591 | 2,098,704 | 25,534,295 | - |
| 12600 Permanent Improvement Fund | 9,659,444 | (750,948) | 8,908,496 | 14,674,823 |
| 16200 Alternate Dispute Resolution | 6,846,660 | 98,249 | 6,944,909 | 6,308,888 |
| 16800 Dallas County Historical Commission | 17,193 | 30 | 17,224 | 17,838 |
| 19500 Major Technology Fund | 29,929,315 | (3,663,464) | 26,265,851 | 32,744,580 |
| 46700 HUD Section 8 | 5,227,790 | (970,339) | 4,257,451 | 5,464,791 |
| 46800 Charter School Grants | (448,493) | 142,223 | (306,270) | 1,271,458 |
| 47000 Law Library Fund | 1,536,770 | 41,570 | 1,578,341 | 1,179,322 |
| 47100 Appellate Judicial System | 1,564,997 | 872 | 1,565,869 | 1,318,164 |
| 53500 District Attorney Forfeiture | - | - | - | - |
| | <u>103,132,361</u> | <u>(3,523,426)</u> | <u>99,608,935</u> | <u>67,375,680</u> |
| Total Governmental Funds Cash and Investments | <u>\$ 762,302,858</u> | <u>\$ (39,067,106)</u> | <u>\$ 723,235,753</u> | <u>\$ 785,226,381</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 MONTH ENDED MAY 31, 2024 AND 2023

Exhibit B

| DEPARTMENT | BUDGET FY 2024 (a) | ENCUMBRANCES AS OF May 2024 | ACTUAL YTD May 2024 | FUNDS AVAILABLE May 2024 | FUNDS AVAILABLE May 2023 |
|--|--------------------------|-----------------------------------|------------------------|--------------------------------|--------------------------------|
| General Government | | | | | |
| 1010 GG-County Judge | 686,154 | \$ 50 | \$ 406,872 | \$ 279,232 | 276,281 |
| 1011 Truancy Courts | 812,128 | 49,044 | 528,644 | 234,439 | 259,488 |
| 1016 Planning and Development | 595,477 | 1,266 | 366,600 | 227,611 | 98,703 |
| 1020 GG-Commissioners Court Administrator | 2,601,300 | 16,585 | 1,965,083 | 619,632 | 678,206 |
| 1021 GG-Operation Services-Engineering | 1,907,708 | 1,169,584 | 232,840 | 505,284 | 1,307,482 |
| 1022 GG-Operation Services- Facilities | 30,464,437 | 8,421,217 | 16,081,665 | 5,961,555 | 8,357,837 |
| 1023 GG-Operation Services- Comm/Central Svcs | 6,929,809 | 1,626,266 | 3,333,448 | 1,970,095 | 1,140,806 |
| 1024 GG-Operations Services-Records Mgt | 970,773 | (9,751) | 708,020 | 272,504 | 393,661 |
| 1027 GG-Operations-Auto Service Center | 11,662,462 | 4,241,553 | 6,377,791 | 1,043,117 | 1,818,032 |
| 1028 GG-Operations-Facility Quality Assurance | - | - | - | - | - |
| 1035 GG- Tax Assessor/Collector | 17,748,268 | 32,280 | 12,584,019 | 5,131,969 | 6,152,006 |
| 1040 Human Resource/Civil Service | 8,721,669 | 687,825 | 4,183,484 | 3,850,360 | 3,642,029 |
| 1041 HRCS - 52e Employees | - | - | - | - | - |
| 1045 Record Bldg Fitness | 261,813 | - | 3,489 | 258,324 | 256,456 |
| 1047 Records Building Cafe | 869,722 | - | 887,572 | (17,850) | - |
| 1050 GG-County Treasurer | 1,904,740 | 54,496 | 1,100,087 | 750,157 | 681,948 |
| 1060 Office of Budget and Evaluation | 1,151,251 | 5,577 | 765,923 | 379,750 | 502,963 |
| 1070 GG-County Auditor | 10,766,351 | 35,920 | 7,725,010 | 3,005,421 | 3,576,203 |
| 1080 GG-Purchasing | 1,953,045 | 80,264 | 1,280,603 | 592,178 | 776,515 |
| 1082 Small Business Enterprise SBE | 857,891 | 4,250 | 565,009 | 288,632 | 452,800 |
| 1210 Elections | 16,279,902 | 1,692,432 | 13,792,854 | 794,616 | 3,270,464 |
| Subtotal General Government | 117,144,898 | 18,108,859 | 72,889,013 | 26,147,026 | 33,641,879 |
| Community Services | | | | | |
| 2030 Park and Open Space | - | - | - | - | - |
| 2050 Texas Cooperative Extension/Dallas Cty | 696,464 | 17,136 | 298,498 | 380,830 | 634,765 |
| 2060 Veterans Service | 500,752 | - | 292,330 | 208,422 | 258,160 |
| 2530 Road Precinct #3 | - | - | - | - | (626) |
| 2540 Road Precinct #4 | - | - | - | - | - |
| Subtotal Community Services | 1,197,216 | 17,136 | 590,828 | 589,253 | 892,299 |
| Law Enforcement | | | | | |
| 3110 Executive | 1,942,098 | 15,240 | 1,376,000 | 550,858 | 1,074,824 |
| 3111 Special Investigation | - | - | - | - | - |
| 3112 Intelligence | - | - | - | - | - |
| 3113 Internal Affairs | 1,284,604 | 18,509 | 919,901 | 346,194 | 405,400 |
| 3114 Compliance | 609,518 | 2,727 | 389,505 | 217,286 | 269,722 |
| 3121 General Services | 1,136,000 | 91 | 970,058 | 165,851 | 326,782 |
| 3122 Personnel | 1,492,995 | 93,098 | 1,043,382 | 356,515 | 446,917 |
| 3123 Training | 1,557,384 | 161,482 | 2,995,631 | (1,599,729) | 233,039 |
| 3124 Communications | 2,375,903 | 234 | 1,845,748 | 529,921 | 1,043,231 |
| 3125 Fiscal | 3,479,175 | 562,320 | 3,563,787 | (646,932) | 1,411,611 |
| 3126 Photo Lab | 374,438 | 6,750 | 191,943 | 175,745 | 172,305 |
| 3128 Bonds | 2,639,203 | 47,970 | 1,947,827 | 643,406 | 468,004 |
| 3129 Bailiff | 10,918,739 | 184 | 11,002,462 | (83,907) | 2,878,002 |
| 3130 Warrants | 5,231,986 | 17,814 | 4,381,786 | 832,386 | 2,402,242 |
| 3131 Fugitive Transportation | 2,330,545 | - | 1,729,249 | 601,296 | 433,070 |
| 3132 Civil | 546,115 | 42 | 351,674 | 194,400 | 172,021 |
| 3134 Criminal Investigation | 3,860,249 | 16,503 | 2,852,522 | 991,224 | 623,833 |
| 3136 FLEET | 323,773 | 4,250 | 209,263 | 110,259 | 97,307 |
| 3137 Freeway Management Program | 12,523,972 | 17,905 | 9,110,197 | 3,395,870 | 4,238,216 |
| 3140 Detention Services | 1,422,818 | 341,417 | 818,680 | 262,721 | 422,555 |
| 3141 North Tower | 32,508,223 | 27,226 | 27,380,319 | 5,100,679 | 5,792,379 |
| 3142 West Tower | 20,105,295 | 13,236 | 17,643,248 | 2,448,811 | 3,804,461 |
| 3147 Central Intake | 15,342,570 | 82,709 | 12,395,107 | 2,864,754 | 4,352,273 |
| 3148 South Tower | 24,329,123 | 1,618 | 21,837,705 | 2,489,801 | 3,404,462 |
| 3150 Classification and Release | 25,239,692 | 36,955 | 22,413,108 | 2,789,630 | 7,407,997 |
| 3151 Inmate Program | - | - | - | - | (1,255) |
| 3152 Central Kitchen | 14,018,339 | 793,508 | 8,713,181 | 4,511,650 | 3,202,210 |
| 3153 Central Laundry | 2,118,873 | 4,293 | 1,826,487 | 288,093 | 626,233 |
| 3155 Jail Medical | 12,462,251 | 13,443 | 11,213,891 | 1,234,917 | 2,419,216 |
| 3156 Court Security | 1,242,207 | 2,005 | 16,712 | 1,223,491 | - |
| 3157 Fiscal Vault | 850 | - | - | 850 | - |
| 3158 Data Management Unit Dispositions | 2,500 | - | - | 2,500 | - |
| 3159 CJIS Compliance & Technology | 1,006,835 | 1,777,504 | 819,005 | (1,589,674) | - |
| Subtotal Sheriff | 202,426,276 | 4,059,033 | 169,958,377 | 28,408,865 | 48,127,058 |
| 3210 Constable Precinct #1 | 3,230,012 | 18,952 | 2,275,755 | 935,304 | 1,098,882 |
| 3220 Constable Precinct #2 | 2,038,117 | 9,534 | 1,279,783 | 748,800 | 976,898 |
| 3230 Constable Precinct #3 | 2,716,042 | 11,473 | 1,607,809 | 1,096,760 | 1,116,434 |
| 3240 Constable Precinct #4 | 2,819,330 | 17,636 | 1,840,989 | 960,705 | 1,054,931 |
| 3250 Constable Precinct #5 | 1,885,061 | 2,614 | 1,480,054 | 402,394 | 484,593 |
| Subtotal Constable | 12,688,561 | 60,209 | 8,484,389 | 4,143,963 | 4,731,739 |
| 3311 Crime Lab | 10,819,658 | 542,419 | 6,204,386 | 4,072,853 | 4,366,261 |
| 3312 Medical Examiner | 9,947,641 | 471,929 | 6,070,941 | 3,404,772 | 3,663,929 |
| 3313 Breath Alcohol Program | 362,050 | 19 | 235,794 | 126,237 | 138,766 |
| Subtotal Institute of Forensic Sciences | 21,129,349 | 1,014,367 | 12,511,121 | 7,603,861 | 8,168,956 |
| 3020 Community Supervision | 2,096,872 | 414,979 | 1,088,705 | 593,188 | 133,074 |
| 3030 Public Service Program | 1,692,528 | 74,805 | 1,106,217 | 511,506 | 525,068 |
| 3043 Unincorporated Area Services | 339,420 | 10,613 | 161,041 | 167,766 | 190,722 |
| 3350 Fire and Rescue Services | - | - | - | - | - |

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE MONTH ENDED MAY 31, 2024 AND 2023**

Exhibit B

| DEPARTMENT | BUDGET FY 2024 (a) | ENCUMBRANCES AS OF May 2024 | ACTUAL YTD May 2024 | FUNDS AVAILABLE May 2024 | FUNDS AVAILABLE May 2023 |
|---|--------------------------|-----------------------------------|------------------------|--------------------------------|--------------------------------|
| Subtotal Law Enforcement | 240,373,006 | 5,634,006 | 193,309,850 | 41,429,149 | 61,876,618 |
| Justice Administration | | | | | |
| 4001 Building Security | 10,060,780 | 692,334 | 5,549,320 | 3,819,126 | 5,503,422 |
| 4002 Emergency Management | 755,671 | 31,955 | 519,659 | 204,056 | 277,976 |
| 4003 Fire Marshal | 1,519,772 | 531,337 | 1,319,030 | (330,596) | 847,262 |
| 4011 District Attorney | 64,039,151 | 295,237 | 43,401,959 | 20,341,956 | 23,608,279 |
| 4012 DA-Special Allocation | - | - | 8,941 | (8,941) | - |
| 4013 Drug Court Program | 396,839 | 26 | 245,269 | 151,544 | 233,586 |
| 4014 Jail Diversion | 1,112,309 | - | 746,762 | 365,547 | 199,071 |
| 4015 Divert Court Department | 448,763 | 8,204 | 129,108 | 311,452 | 320,669 |
| 4016 S.T.A.C. Court | 87,267 | - | 18,808 | 68,458 | 46,161 |
| 4020 District Clerk | 16,620,221 | 64,559 | 10,528,162 | 6,027,500 | 6,881,415 |
| 4031 County Clerk | 13,002,976 | 34,990 | 8,740,852 | 4,227,134 | 5,236,983 |
| 4032 County Clerk-Collections | 1,218,790 | 4,140 | 760,345 | 454,305 | 576,909 |
| 4033 Truancy Courts Clerks | 951,081 | - | 541,568 | 409,513 | 797,519 |
| 4040 Public Defender | 19,884,552 | (554,411) | 13,752,817 | 6,686,146 | 8,442,620 |
| 4051 District Court Administration | 270,606 | 14,570 | 227,607 | 28,429 | 131,162 |
| 4054 Alt.Dispute Resolution-Dept | - | - | - | - | 1,097 |
| 4056 Domestic Relations Office Administration | 3,450,394 | 10,584 | 2,254,885 | 1,184,925 | 1,328,092 |
| 4060 Jury Service | 2,489,696 | 23,764 | 2,235,150 | 230,782 | 1,037,472 |
| 4065 Grand Jury Service | 226,000 | - | 211,898 | 14,102 | 98,520 |
| 4071 5th Court of Appeals | 494,303 | - | 99,541 | 394,762 | 170,537 |
| 4072 First Admin. Judicial Region | 156,451 | - | 151,807 | 4,644 | 42,098 |
| 4080 Court Cost Miscellaneous | 8,135,482 | - | 265,490 | 7,869,993 | 6,480,238 |
| 4110 14th Civil District Court | 397,132 | 373 | 228,330 | 168,429 | 137,961 |
| 4115 44th Civil District Court | 338,792 | 2,686 | 242,530 | 93,577 | 186,362 |
| 4120 68th Civil District Court | 309,406 | 5,119 | 228,662 | 75,625 | 121,649 |
| 4125 95th Civil District Court | 331,873 | 283 | 217,879 | 113,712 | 139,038 |
| 4130 101st Civil District Court | 446,128 | 2,813 | 188,225 | 255,090 | 148,455 |
| 4135 116th Civil District Court | 334,136 | 83 | 229,066 | 104,987 | 132,441 |
| 4140 134th Civil District Court | 404,751 | 1,137 | 225,173 | 178,441 | 176,661 |
| 4145 160th Civil District Court | 306,832 | 3,021 | 198,933 | 104,878 | 122,492 |
| 4150 162nd Civil District Court | 447,701 | 9,514 | 220,766 | 217,421 | 160,688 |
| 4155 191st Civil District Court | 348,482 | 338 | 187,531 | 160,613 | 152,324 |
| 4160 192nd Civil District Court | 304,794 | 8,088 | 197,103 | 99,603 | 124,743 |
| 4165 193rd Civil District Court | 297,285 | 1,354 | 197,644 | 98,287 | 262,468 |
| 4170 298th Civil District Court | 383,435 | 58 | 216,181 | 167,196 | 125,389 |
| 4175 Civil District Masters | 391,857 | 161 | 90,813 | 300,883 | 139,254 |
| 4180 Civil Tax Court | 419,392 | 2,587 | 198,152 | 218,653 | 172,538 |
| 4210 254th Family Court | 784,362 | 8,253 | 423,259 | 423,851 | 373,045 |
| 4215 255th Family Court | 689,420 | 144 | 378,302 | 310,973 | 353,590 |
| 4220 256th Family Court | 692,124 | 14,591 | 449,981 | 227,552 | 269,462 |
| 4225 301st Family Court | 715,001 | 4,840 | 462,108 | 248,052 | 278,848 |
| 4230 302nd Family Court | 683,876 | 997 | 361,220 | 321,658 | 344,035 |
| 4235 303rd Family Court | 679,391 | 162 | 399,721 | 279,508 | 312,500 |
| 4240 330th Family Court | 749,210 | 11,586 | 398,206 | 339,417 | 364,234 |
| 4250 IV-D Court | 438,210 | 61,309 | 230,066 | 146,835 | 73,742 |
| 4310 304th Juvenile Court | 2,466,249 | 39,854 | 1,905,484 | 520,911 | 831,359 |
| 4320 305th Juvenile Court | 2,420,504 | 6,134 | 1,402,725 | 1,011,646 | 980,168 |
| 4401 Criminal District Court #1 | 854,158 | 33,525 | 911,845 | (91,213) | 17,704 |
| 4402 Criminal District Court #2 | 926,421 | 16,300 | 675,567 | 234,554 | 175,568 |
| 4403 Criminal District Court #3 | 724,610 | 3,605 | 869,951 | (148,947) | 47,113 |
| 4404 Criminal District Court #4 | 550,141 | 6,112 | 780,938 | (236,909) | 49,969 |
| 4405 Criminal District Court #5 | 813,854 | 49,367 | 788,158 | (23,672) | 55,401 |
| 4406 Criminal District Court #6 | 801,591 | 6,356 | 1,049,379 | (254,144) | (20,962) |
| 4407 Criminal District Court #7 | 916,655 | 1,424 | 878,616 | 36,614 | 15,503 |
| 4410 194th Criminal District Court | 926,003 | 7,234 | 873,873 | 44,896 | 34,811 |
| 4415 195th Criminal District Court | 807,629 | 20,369 | 880,086 | (92,825) | 41,856 |
| 4420 203rd Criminal District Court | 796,035 | 21,697 | 881,837 | (107,498) | 46,914 |
| 4425 204th Criminal District Court | 789,405 | 480 | 858,617 | (69,692) | 28,527 |
| 4430 265th Criminal District Court | 1,038,712 | 3,924 | 677,452 | 357,336 | 68,511 |
| 4435 282nd Criminal District Court | 722,102 | 9,801 | 1,029,749 | (317,447) | 26,591 |
| 4440 283rd Criminal District Court | 934,753 | 4,027 | 732,414 | 198,312 | 60,275 |
| 4445 291st Criminal District Court | 920,795 | 6,540 | 944,789 | (30,534) | 51,152 |
| 4450 292nd Criminal District Court | 924,300 | 29,062 | 818,580 | 76,658 | 45,191 |
| 4455 363rd Criminal District Court | 789,622 | 7,005 | 714,220 | 68,398 | 8,858 |
| 4460 Criminal District Magistrates | 2,727,650 | 132 | 2,182,534 | 544,984 | 1,213,292 |
| 4461 Pretrial Release | 7,533,059 | (63,562) | 3,997,119 | 3,599,502 | 3,692,862 |
| 4465 Staff Attorneys | 759,319 | 3,768 | 525,312 | 230,239 | 289,156 |
| 4470 Criminal District Court Manager | 807,582 | 73,054 | 488,724 | 245,805 | 281,472 |
| 4501 County Court at Law #1 | 533,055 | 1,384 | 376,351 | 155,320 | 148,128 |
| 4502 County Court at Law #2 | 634,783 | 6,392 | 342,890 | 285,500 | 175,125 |
| 4503 County Court at Law #3 | 503,539 | 1,180 | 361,211 | 141,148 | 154,550 |
| 4504 County Court at Law #4 | 587,027 | 1,159 | 405,483 | 180,386 | 201,986 |
| 4505 County Court at Law #5 | 453,852 | 3,543 | 326,097 | 124,213 | 150,523 |
| 4506 County Court at Law Master | - | - | - | - | - |
| 4601 County Criminal Court #1 | 560,543 | 2,623 | 383,342 | 174,578 | 229,151 |
| 4602 County Criminal Court #2 | 817,519 | 7,395 | 514,258 | 295,866 | 357,629 |
| 4603 County Criminal Court #3 | 486,309 | 3,850 | 337,897 | 144,562 | 394,491 |
| 4604 County Criminal Court #4 | 694,164 | 6,403 | 466,565 | 221,196 | 202,443 |
| 4605 County Criminal Court #5 | 783,733 | 4,807 | 594,633 | 184,293 | 389,661 |
| 4606 County Criminal Court #6 | 764,890 | 2,759 | 610,606 | 151,525 | 284,966 |
| 4607 County Criminal Court #7 | 602,004 | 3,430 | 497,948 | 100,625 | 172,803 |

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

**DALLAS COUNTY
GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE MONTH ENDED MAY 31, 2024 AND 2023**

Exhibit B

| DEPARTMENT | BUDGET FY 2024 | ENCUMBRANCES AS OF May 2024 | ACTUAL YTD May 2024 | FUNDS AVAILABLE May 2024 | FUNDS AVAILABLE May 2023 |
|--|-----------------------|-----------------------------------|------------------------|--------------------------------|--------------------------------|
| | (a) | | | | |
| 4608 County Criminal Court #8 | 646,027 | 5,405 | 546,189 | 94,434 | 168,257 |
| 4609 County Criminal Court #9 | 581,296 | 10,728 | 407,225 | 163,343 | 479,106 |
| 4610 County Criminal Court #10 | 623,595 | 20,704 | 529,704 | 73,187 | 223,812 |
| 4611 County Criminal Court #11 | 673,567 | 9,791 | 512,744 | 151,033 | 174,243 |
| 4615 County Criminal Court of Appeals | 350,004 | 209 | 237,090 | 112,705 | 383,173 |
| 4616 County Criminal Court of Appeals #2 | 660,666 | 145 | 442,901 | 217,621 | 231,318 |
| 4617 County Criminal Court - Magistrate | 706 | 7 | 241 | 458 | 136 |
| 4620 County Criminal Court Manager | 362,611 | 5,262 | 276,894 | 80,455 | 151,822 |
| 4701 Probate Court #1 | 933,657 | 1,297 | 856,419 | 75,940 | 380,064 |
| 4702 Probate Court #2 | 1,155,091 | 22,190 | 802,791 | 330,111 | 467,118 |
| 4703 Probate Court #3 | 1,364,330 | 11,923 | 783,521 | 568,886 | 610,590 |
| 4704 Investigators/Court Visitor Program | 2,044,344 | 612 | 977,529 | 1,066,203 | 1,246,628 |
| 4705 Probate Associates | 791,368 | 190 | 632,254 | 158,924 | 272,805 |
| 4811 J.P- 1-1 | 1,154,649 | 39,128 | 817,001 | 298,521 | 338,184 |
| 4812 J.P- 1-2 | 856,784 | 23,844 | 526,490 | 306,449 | 330,350 |
| 4821 J.P- 2-1 | 815,734 | 10,270 | 463,352 | 342,112 | 322,010 |
| 4822 J.P- 2-2 | 815,899 | 4,089 | 538,584 | 273,226 | 283,615 |
| 4831 J.P- 3-1 | 922,968 | 4,754 | 658,186 | 260,028 | 405,527 |
| 4832 J.P- 3-2 | 816,220 | 4,303 | 523,205 | 288,711 | 393,545 |
| 4841 J.P- 4-1 | 811,835 | 29,785 | 543,415 | 238,634 | 238,359 |
| 4842 J.P- 4-2 | 790,778 | 13,466 | 538,206 | 239,107 | 227,212 |
| 4851 J.P- 5-1 | 841,504 | 9,906 | 538,439 | 293,160 | 275,706 |
| 4852 J.P- 5-2 | 807,765 | 432 | 502,740 | 304,593 | 445,694 |
| 4862 J.P 3-A | - | - | - | - | - |
| Subtotal Justice Administration | <u>213,408,658</u> | <u>1,856,357</u> | <u>140,519,197</u> | <u>71,033,105</u> | <u>85,885,026</u> |
| Health and Social Services | | | | | |
| 5110 Employee Health Clinic | 761,854 | 24,369 | 440,550 | 296,935 | 336,877 |
| 5112 Juvenile Psychological Service | 3,236,086 | - | 62,719 | 3,173,367 | - |
| 5170 Welfare Assistance | 3,258,696 | 68,638 | 2,262,874 | 927,183 | 755,442 |
| 5111 Juvenile Administration | 26,147,549 | 951,238 | 15,276,717 | 9,919,595 | 11,496,739 |
| 5114 Juvenile-Detention Center | 19,479,602 | 73,527 | 12,261,331 | 7,144,744 | 9,053,870 |
| 5115 Juvenile-Emergency Shelter | 3,131,108 | 966 | 1,852,445 | 1,277,697 | 1,286,500 |
| 5116 Juvenile-Letot Center | 4,046,946 | 28,858 | 2,830,167 | 1,187,921 | 1,521,782 |
| 5117 Juvenile-Youth Village | 5,047,036 | 37,584 | 3,470,707 | 1,538,744 | 1,891,085 |
| 5118 Juvenile-Medlock Center | 5,678,709 | 17,624 | 3,570,436 | 2,090,650 | 2,759,164 |
| 5119 Juvenile-Letot Residential Treatment Center | 2,724,279 | 22,118 | 1,549,545 | 1,152,616 | 1,280,459 |
| 5120 Health Administration | 1,711,348 | 72,718 | 994,897 | 643,734 | 786,540 |
| 5121 Environmental Health | 2,116,391 | 219,369 | 941,373 | 955,649 | 865,316 |
| 5122 Public Health Lab | 4,390,679 | 546,840 | 2,522,527 | 1,321,313 | 1,586,615 |
| 5123 Preventive Health | 4,419,909 | 398,486 | 2,804,466 | 1,216,956 | 2,285,390 |
| 5124 Communicable Disease Control | 1,104,894 | 85,442 | 554,191 | 465,262 | 395,444 |
| 5125 STD Clinic | 2,753,997 | 293,027 | 1,535,005 | 925,966 | 1,681,303 |
| 5126 TB Clinic | 3,056,912 | 166,258 | 1,586,788 | 1,303,865 | 888,765 |
| 5128 HHS - Finance Admin | 1,334,706 | 101,311 | 872,080 | 361,315 | 435,809 |
| 5130 Budget Office Community Contracts | 13,067,557 | 1,514,051 | 3,560,327 | 7,993,179 | 5,987,236 |
| 5140 CPS Program | 6,107,330 | 2,447,335 | 1,092,913 | 2,567,082 | 1,575,597 |
| Subtotal Health and Social Services | <u>113,575,587</u> | <u>7,069,759</u> | <u>60,042,056</u> | <u>46,463,772</u> | <u>46,869,932</u> |
| Other Operating | | | | | |
| 6340 Wilmer Substance Abuse Facility | 325,674 | 19,458 | 209,335 | 96,880 | 132,925 |
| 9910 Countywide Appropriations | 25,621,740 | 1,584,910 | 10,702,275 | 13,334,555 | 13,292,056 |
| 6930 Cash Match for Grants | 9,879,313 | - | - | 9,879,313 | - |
| 9940 Reserves and Contingency | 52,075,498 | - | 34,205 | 52,041,294 | 17,006,618 |
| Subtotal Other Operating | <u>87,902,225</u> | <u>1,604,368</u> | <u>10,945,815</u> | <u>75,352,042</u> | <u>30,431,599</u> |
| 9950 Emergency Reserves (a) | 90,902,920 | - | - | 90,902,920 | 90,622,282 |
| Grand Total | <u>\$ 864,504,510</u> | <u>\$ 34,290,486</u> | <u>\$ 478,296,759</u> | <u>\$ 351,917,266</u> | <u>\$ 350,219,636</u> |
| Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of | | | | <u>\$ 31,476,492</u> | <u>\$ 19,565,325</u> |

Reconciliation of budget components to budget funds available and budgeted expenditures

| | |
|------------------------------------|----------------|
| General Fund Revenue Budget | 747,078,381.00 |
| General Fund Expenditure Budget in | |
| Excess of Revenue | 85,949,637.00 |
| LAB FY 24 | 833,028,018.00 |
| Carryforward encumbrances | 31,476,492.08 |
| Budget LAB FY 24 | 864,504,510.08 |
| Budget per budget funds available | 864,504,510.08 |
| | <u>\$ -</u> |

(a) Following is a reconciliation of the Initial LAB FY 23 General Fund Reserves Budget to current funds available balance:

| | |
|--|----------------------|
| General Fund Reserves Budget | |
| Miscellaneous transfers to various departments | 90,902,920 |
| Unallocated Transfers After April | - |
| | <u>\$ 90,902,920</u> |

DALLAS COUNTY
APPROPRIATIONS
BUDGET/ACTUAL - TAX AND FEE FUNDS
FOR THE MONTH ENDED MAY 31, 2024 AND 2023

Exhibit C

| FUND | FY 2024 BUDGET (a) | ENCUMBRANCES May 2024 | ACTUAL MONTH OF May 2024 | YTD ACTUAL + ENCUMBRANCES May 2024 | BALANCE OF BUDGET May 2024 | YTD ACTUAL + ENCUMBRANCES May 2023 |
|---|--------------------------|--------------------------|--------------------------------|--|----------------------------------|--|
| 10500 Road & Bridge | 64,190,030 | - | 23 | 2,144 | 64,187,886 | \$ 27,592,191 |
| 10501 Road & Bridge District 1 | 10,815,647 | 3,090 | 62,639 | 609,047 | 10,206,601 | - |
| 10502 Road & Bridge District 2 | 5,123,929 | 39,733 | 64,558 | 581,581 | 4,542,348 | - |
| 10503 Road & Bridge District 3 | 6,581,215 | 583,281 | 353,875 | 4,064,253 | 2,516,962 | - |
| 10504 Road & Bridge District 4 | 4,153,879 | 375,938 | 220,054 | 2,196,321 | 1,957,557 | - |
| 10505 Road Reserves | 1,846,366 | 968,374 | 145,457 | 11,060,429 | (9,214,063) | - |
| 12000 General Fund | 864,504,510 | 34,290,486 | 56,554,967 | 512,587,244 | 351,917,266 | 449,701,859 |
| 12600 Permanent Improvement Fund | 24,027,514 | 3,187,460 | 510,102 | 8,279,795 | 15,747,719 | 15,984,529 |
| 16200 Alternate Dispute Resolution | 6,702,169 | 32,141 | 22,024 | 340,533 | 6,361,635 | 296,518 |
| 16800 Dallas County Historical Commission | 10,016 | 129 | - | 129 | 9,887 | - |
| 19500 Major Technology Fund | 90,127,158 | 28,732,298 | 4,039,042 | 67,808,425 | 22,318,733 | 56,747,234 |
| 19600 Major Projects | 368,491,969 | 137,308,340 | 5,797,742 | 221,614,594 | 146,877,375 | 217,286,160 |
| 20500 Interest & Debt Retirement Fund | 56,169,973 | - | - | 5,273,950 | 50,896,023 | 5,471,804 |
| 46600 Grants | 210,980,429 | 15,766,304 | 13,703,048 | 95,654,056 | 115,326,373 | 95,144,658 |
| 46700 HUD Section 8 | 57,137,940 | 174,928 | 5,252,247 | 39,348,117 | 17,789,823 | 33,961,565 |
| 46800 Charter School Grants | 7,792,228 | 304,865 | 607,207 | 5,693,965 | 2,098,262 | 5,336,325 |
| 47000 Law Library Fund | 2,755,355 | 25,657 | 87,122 | 811,841 | 1,943,514 | 745,033 |
| 47100 Appellate Judicial System | 1,546,000 | - | 19,230 | 59,547 | 1,486,453 | 52,196 |
| Total | <u>\$ 1,782,956,327</u> | <u>\$ 221,793,024</u> | <u>\$ 87,439,336</u> | <u>\$ 975,985,974</u> | <u>\$ 806,970,353</u> | <u>\$ 908,320,073</u> |

(a) Budget includes Legally Adopted Budget and Carry Forward Budget from FY23.

(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 MONTH ENDED MAY 31, 2024 AND 2023**

Exhibit D

| FUND | FY 2024 BUDGET | ACTUAL MONTH OF May 2024 | TOTAL YTD REVENUE May 2024 | BALANCE OF BUDGET May 2024 | TOTAL YTD REVENUE May 2023 |
|--------------------------------|-------------------------|-----------------------------|----------------------------------|----------------------------------|----------------------------------|
| 10500 Road and Bridge | \$ 27,686,600 | \$ (218,600) | \$ 11,859,073 | \$ (15,827,527) | \$ 29,087,999 |
| 10501 Road & Bridge District 1 | - | 11,126 | 922,658 | 922,658 | - |
| 10502 Road & Bridge District 2 | - | 17,925 | 915,270 | 915,270 | - |
| 10503 Road & Bridge District 3 | - | 5,413 | 3,066,451 | 3,066,451 | - |
| 10504 Road & Bridge District 4 | - | 166,441 | 1,070,849 | 1,070,849 | - |
| 10505 Road Reserves | - | 2,188,599 | 6,096,051 | 6,096,051 | - |
| 12000 General Fund | 747,078,380 | 23,751,784 | 678,535,771 | (68,542,609) | 650,349,917 |
| 12600 Permanent Improvement | 14,406,078 | 47,856 | 14,222,712 | (183,366) | 11,337,721 |
| 16200 Alternate Dispute | 1,180,000 | 110,054 | 876,348 | (303,652) | 1,130,175 |
| 16800 Historical Commission | - | 30 | 205 | 205 | 1,354 |
| 19500 Major Technology | 70,441,761 | 155,131 | 65,032,539 | (5,409,222) | 63,267,064 |
| 19600 Major Projects | 122,556,577 | 1,143,782 | 121,253,065 | (1,303,512) | 125,513,295 |
| 20500 Debt Service | 40,058,859 | 319,461 | 36,099,431 | (3,959,428) | 32,571,403 |
| 46400 American Rescue Plan | 5,650,000 | 356,357 | 3,380,393 | (2,269,607) | 451,657,202 |
| 46600 Projected Federal Grants | 232,312,581 | 14,731,886 | 96,593,153 | (135,719,428) | 64,579,605 |
| 46700 HUD Section 8 | 52,512,400 | 5,226,122 | 39,003,466 | (13,508,934) | 33,073,508 |
| 46800 Charter School Grants | 6,470,000 | 451,851 | 4,270,888 | (2,199,112) | 4,443,568 |
| 47000 Law Library | 1,640,000 | 140,120 | 1,073,502 | (566,498) | 1,066,402 |
| 47100 Appellate Judicial | 357,000 | 21,024 | 211,444 | (145,556) | 229,777 |
| TOTAL | \$ 1,322,350,236 | \$ 48,626,361 | \$ 1,084,483,270 | \$ (237,866,966) | \$ 1,468,308,989 |

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

**DALLAS COUNTY
REVENUE
BUDGET/ACTUAL-GENERAL FUND
FOR THE MONTH ENDED MAY 31, 2024 AND 2023**

Exhibit E

| DESCRIPTION | FY 2024 BUDGET | ACTUAL MONTH OF May 2024 | TOTAL YTD REVENUE May 2024 | BALANCE OF BUDGET May 2024 | TOTAL YTD REVENUE May 2023 |
|--|-----------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Ad Valorem and Occupation Tax | 560,126,514 | \$ (1,165,634) | \$ 551,771,533 | \$ (8,354,981) | \$ 505,549,379 |
| Licenses, Permits and Registrations | 30,077,000 | 14,407,486 | 31,300,711 | 1,223,711 | 30,408,124 |
| Fines and Forfeitures | 226,000 | 256,854 | 558,691 | 332,691 | 1,878,137 |
| Use of Money and Property | 14,592,000 | 1,769,067 | 9,552,025 | (5,039,975) | 16,912,799 |
| Charges for Current Services - General Government | 50,348,500 | 2,943,641 | 35,454,862 | (14,893,638) | 37,712,547 |
| Charges for Current Services - Public Safety | 10,285,000 | 903,114 | 7,144,407 | (3,140,593) | 6,644,792 |
| Charges for Current Services - Judiciary | 18,673,288 | 1,661,874 | 12,377,237 | (6,296,051) | 12,321,019 |
| Reimbursements for Current Services - General Government | 516,000 | 80,364 | 658,977 | 142,977 | 351,844 |
| Reimbursements for Current Services - Public Safety | 18,616,702 | 1,831,169 | 13,083,473 | (5,533,229) | 14,315,077 |
| Reimbursements for Current Services - Judicial | 4,944,820 | 668,138 | 4,258,188 | (686,632) | 2,547,080 |
| Reimbursements for Current Services - Health | 10,556,095 | 151,876 | 3,958,521 | (6,597,574) | 7,095,468 |
| Intergovernmental - General Government | 1,465,000 | 21,915 | 979,653 | (485,347) | 846,238 |
| Intergovernmental - Public Safety | 600,000 | - | - | (600,000) | - |
| Intergovernmental - Streets and Highways | 600,000 | - | 659,000 | 59,000 | 600,000 |
| Intergovernmental - Judiciary | 1,257,500 | - | 624,226 | (633,274) | 779,956 |
| Intergovernmental - Health and Welfare | 170,000 | 10,800 | 161,300 | (8,700) | 72,500 |
| Miscellaneous | 811,250 | 62,980 | 1,482,196 | 670,946 | 1,556,646 |
| Interfund Transfers | 23,212,711 | 148,141 | 4,510,771 | (18,701,940) | 10,758,312 |
| TOTAL | <u>\$ 747,078,380</u> | <u>\$ 23,751,784</u> | <u>\$ 678,535,771</u> | <u>\$ (68,542,609)</u> | <u>\$ 650,349,917</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 MAY 31, 2024 AND 2023**

| ASSETS | May 31, 2024 | May 31, 2023 |
|--|------------------------------|------------------------------|
| Cash and Investments | \$ 641,781,446 (c) | \$ 551,856,518 (c) |
| Inventories, Stock Room | 61,872 | 61,872 |
| Net Receivables - Other | <u>925,000 (a)</u> | <u>260,000 (a)</u> |
| Subtotal Net Receivables | 925,000 | 260,000 |
| Due from Other Governmental Units | <u>47,763</u> | <u>47,763</u> |
| Total Receivables | 972,763 | 307,763 |
| Prepayments and other assets | <u>208,028</u> | <u>249,316</u> |
| TOTAL ASSETS | <u><u>\$ 643,024,108</u></u> | <u><u>\$ 552,475,468</u></u> |
| LIABILITIES, RESERVES AND FUND BALANCES | | |
| LIABILITIES: | | |
| Accounts Payable and Other Liabilities | 295,567,098 (b) | 4,169,328 (b) |
| Due to Other Governmental Units | <u>220,252,948 (c)</u> | <u>333,555,727 (c)</u> |
| TOTAL LIABILITIES | 515,820,045 | 337,725,055 |
| FUND BALANCE | | |
| RESERVED: | | |
| Inventory and Prepayment Reserves | 269,899 | 311,187 |
| Projects | 71,318,199 | 80,084,737 |
| Projects - Encumbrances | 12,993,788 | 35,718,685 |
| Other - Encumbrances | 51,716,124 | 47,775,673 |
| UNRESERVED | | |
| General Fund | - | - |
| Other Funds | <u>(9,093,947)</u> | <u>50,860,131</u> |
| TOTAL LIABILITIES, RESERVES AND FUND BALANCES | <u><u>\$ 643,024,108</u></u> | <u><u>\$ 552,475,468</u></u> |

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent ACFR for the fiscal years ended September 30, 2023 or September 30, 2022.

(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 May 31, 2024 including accrued interest, \$220,145,069 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 MAY 31, 2024 AND 2023

Exhibit F

| FUND | BEGINNING BALANCE May 2024 | ACTUAL MONTH OF May 2024 | ENDING BALANCE May 2024 | ENDING BALANCE May 2023 |
|---|----------------------------------|--------------------------------|-------------------------------|-------------------------------|
| GOVERNMENTAL FUNDS: | | | | |
| Major Funds: | | | | |
| 12500 | \$ 80,028 | \$ 6,225 | \$ 86,253 | \$ (55,071) |
| 17000 | (84,178) | (109,583) | (193,760) | (43,365) |
| 19000 | 73,255 | - | 73,255 | 73,255 |
| 21000 | 168 | - | 168 | 168 |
| 46400 | 201,408,377 | (7,157,126) | 194,251,251 | 373,650,868 |
| | <u>201,477,650</u> | <u>(7,260,484)</u> | <u>194,217,166</u> | <u>373,625,856</u> |
| Other Non-Major Governmental Funds: | | | | |
| Special Revenue Funds: | | | | |
| 20000 | 2,316,541 | 61,438 | 2,377,979 | 2,139,748 |
| 20100 | 335,686 | 10,658 | 346,344 | 356,735 |
| 20200 | 19,856,895 | (208,715) | 19,648,181 | 21,370,616 |
| 20300 | 29,732,909 | 238,584 | 29,971,493 | 11,109,350 |
| 20400 | 18,940,733 | (715,092) | 18,225,640 | 22,905,292 |
| 50000 | 264,047,283 | 30,354,571 | 294,401,854 | 3,005,081 |
| 53400 | 164,012 | 381,906 | 545,918 | 387,458 |
| 53800 | 205,062 | (2,211) | 202,851 | 221,439 |
| 54700 | 155,129 | 833 | 155,962 | 149,233 |
| 70400 | (2,696,179) | - | (2,696,179) | 690,902 |
| | <u>333,058,072</u> | <u>30,121,973</u> | <u>363,180,045</u> | <u>62,335,853</u> |
| Capital Project Funds (a): | | | | |
| Permanent Improvement Funds: | | | | |
| 41500 | - | - | - | 449,339 |
| 44100 | 1,845,308 | - | 1,845,308 | 2,385,880 |
| 44200 | 81,846,461 | (2,386,811) | 79,459,650 | 109,980,314 |
| 48200 | - | - | - | - |
| 49300 | - | - | - | - |
| | <u>83,691,769</u> | <u>(2,386,811)</u> | <u>81,304,958</u> | <u>112,815,532</u> |
| Road Funds: | | | | |
| 42700 | 2,658,578 | - | 2,658,578 | 2,658,578 |
| 48100 | 86,303 | - | 86,303 | 86,303 |
| 49000 | 129,734 | - | 129,734 | 129,734 |
| 49400 | 204,663 | - | 204,663 | 204,663 |
| | <u>3,079,277</u> | <u>-</u> | <u>3,079,277</u> | <u>3,079,277</u> |
| Total Governmental Funds Cash and Investments | <u>\$ 621,306,768</u> | <u>\$ 20,474,678</u> | <u>\$ 641,781,446</u> | <u>\$ 551,856,518</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 May 31, 2024 including accrued interest, \$220,145,069 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 MONTH ENDED MAY 31, 2024 AND 2023

Exhibit G

| FUND | ENCUMBRANCES May 2024 | ACTUAL MONTH OF May 2024 | YTD ACTUAL + ENCUMBRANCES May 2024 | YTD ACTUAL + ENCUMBRANCES May 2023 |
|---|--------------------------|--------------------------------|--|--|
| GOVERNMENTAL FUNDS: | | | | |
| Major Funds: | | | | |
| 12500 Petit Jury Fund | \$ - | \$ (4,205) | \$ 41,618 | \$ 78,320 |
| 17000 Return Check Collection | - | - | - | - |
| 19000 CMAQ-Congestion, Mitigation & Air | - | - | - | - |
| 21000 DS Arbitrage Rebate | - | - | - | - |
| 46400 American Rescue Plan | <u>46,327,606</u> | <u>7,369,736</u> | <u>166,193,837</u> | <u>79,838,588</u> |
| | <u>46,327,606</u> | <u>7,365,531</u> | <u>166,235,454</u> | <u>79,916,908</u> |
| Other Non-Major Governmental Funds: | | | | |
| Special Revenue Funds: | | | | |
| 20000 Judicial Fund | 45,443 | 19,171 | 168,127 | 309,565 |
| 20100 Technology Fund | 85,835 | - | 101,347 | 455 |
| 20200 Local Government Fund | 2,193,402 | 380,490 | 4,806,993 | 2,544,065 |
| 20300 Local Official Fund | 961,525 | 764,716 | 4,741,668 | 3,400,589 |
| 20400 Record Management Fund | 2,102,312 | 1,412,002 | 10,568,191 | 6,159,668 |
| 50000 Payroll | - | - | - | - |
| 53400 DA - Restitution | - | 109,414 | 1,086,690 | 287,415 |
| 53500 District Attorney Forfeiture | - | - | - | - |
| 53800 DA - Check Processing | - | 2,896 | 63,216 | 6,891 |
| 54700 DA - State Forfeitures/Other | - | - | 1,322 | - |
| | <u>5,388,517</u> | <u>2,688,689</u> | <u>21,537,554</u> | <u>12,708,648</u> |
| Capital Project Funds (a): | | | | |
| Permanent Improvement Funds: | | | | |
| 44100 Combination Tax and Parking Series 2016 | 190,968 | - | 695,857 | 6,727,319 |
| 44200 Certificates of Obligation, Series 2022 | 12,802,820 | 2,768,294 | 32,555,515 | 40,019,686 |
| 48200 Permanent Improvement Bond Series | - | - | - | - |
| 49300 1992A Permanent Improvement Bond | - | - | - | - |
| Subtotal permanent improvement funds | <u>12,993,788</u> | <u>2,768,294</u> | <u>33,251,372</u> | <u>46,747,006</u> |
| Road Funds: | | | | |
| 42700 Unlimited Tax Refunding & Improv | - | - | - | 40,743 |
| 49200 1992 Road Bond Fund | - | - | - | - |
| Subtotal road funds | <u>-</u> | <u>-</u> | <u>-</u> | <u>40,743</u> |
| Subtotal capital project funds | <u>12,993,788</u> | <u>2,768,294</u> | <u>33,251,372</u> | <u>46,787,749</u> |
| Total | <u>\$ 64,709,912</u> | <u>\$ 12,822,514</u> | <u>\$ 221,024,381</u> | <u>\$ 139,413,305</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 MONTH ENDED MAY 31, 2024 AND 2023**

Exhibit H

| FUND | ACTUAL MONTH OF May 2024 | TOTAL YTD REVENUE May 2024 | TOTAL YTD REVENUE May 2023 |
|---|--------------------------------|----------------------------------|----------------------------------|
| GOVERNMENTAL FUNDS: | | | |
| Major Funds: | | | |
| 12500 Petit Jury Fund | \$ - | \$ - | \$ - |
| 17000 Return Check Collection | (109,583) | (125,815) | 33,353 |
| 19000 CMAQ-Congestion, Mitigation & Air | - | - | - |
| 21000 DS Arbitrage Rebate | - | - | - |
| 46400 American Rescue Plan (b) | 356,357 | 3,380,393 | 451,657,202 |
| | <u>246,774</u> | <u>3,254,578</u> | <u>451,690,555</u> |
| Other Non-Major Governmental Funds: | | | |
| Special Revenue Funds: | | | |
| 20000 Judicial Fund | 84,472 | 450,945 | 401,689 |
| 20100 Technology Fund | 10,658 | 77,994 | 92,734 |
| 20200 Local Government Fund | 158,506 | 2,820,660 | 3,617,011 |
| 20300 Local Official Fund | 712,380 | 7,293,891 | 5,404,752 |
| 20400 Record Management Fund | 664,470 | 5,115,359 | 6,466,181 |
| 50000 Payroll | - | - | - |
| 53400 DA - Restitution | 491,320 | 1,457,895 | 674,710 |
| 53800 DA - Check Processing | 685 | 85,759 | 11,081 |
| 54700 DA - State Forfeitures/Other | 833 | 6,935 | 3,499 |
| | <u>2,123,324</u> | <u>17,309,438</u> | <u>16,671,658</u> |
| Capital Project Funds (a): | | | |
| Permanent Improvement Funds: | | | |
| 44100 Combination Tax and Parking Series 2016 | - | - | - |
| 44200 Certificates of Obligation, Series 2022 | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Road Funds: | | | |
| 42400 Unlimited Tax Road Bonds Series | - | - | - |
| 42700 Unlimited Tax Refunding & Improv | - | - | - |
| 48100 Public Property Finance Obligati | - | - | - |
| 49000 Unlimited Tax Road Bond Fund | - | - | - |
| 49400 Unlimited Tax Road Bond Fund | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total | \$ 2,370,098 | \$ 20,564,016 | \$ 468,362,213 |

(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 May 31, 2024 including accrued interest, \$220,145,069 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 MAY 31, 2024**

Exhibit I

| Payment Fiscal Year | Principal | Interest | Total |
|------------------------------------|-----------------------|----------------------|-----------------------|
| 2024 | 19,030,000 | 5,273,950 | 24,303,950 |
| 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>\$ 217,675,000</u> | <u>\$ 75,283,950</u> | <u>\$ 292,958,950</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 MAY 31, 2024 AND 2023

Exhibit J

| FUND | BEGINNING BALANCE May 2024 | ACTUAL MONTH OF May 2024 | ENDING BALANCE May 2024 | ENDING BALANCE May 2023 |
|--|----------------------------------|--------------------------------|-------------------------------|-------------------------------|
| FIDUCIARY AND AGENCY FUNDS: | | | | |
| 12800 Adult Probation Fund | \$ 6,202,751 | \$ (2,122,261) | \$ 4,080,490 | \$ 7,251,452 |
| 13000 Election Fund-Special | 900,382 | (970,188) | (69,806) | 64,530 |
| 16600 State Report Interest Fund | 601,375 | 582,008 | 1,183,383 | 1,113,619 |
| 50100 County Clerk-Special | 24,626,909 | (982,538) | 23,644,371 | 20,722,287 |
| 50200 County Clerk-Trust | 32,701,836 | 158,574 | 32,860,410 | 30,730,840 |
| 50300 District Clerk-Special | 10,485,352 | 194,956 | 10,680,307 | 10,840,147 |
| 50400 District Clerk-Trust | 77,415,161 | (19,657,458) | 57,757,703 | 46,150,935 |
| 50500 Sheriff-Special | 375,425 | (90,316) | 285,109 | 1,232,952 |
| 50600 County Clerk Special Trust Fund | 31,150,307 | 886,600 | 32,036,907 | 23,047,116 |
| 53200 Escrow Fund | 22,080,518 | (1,227,210) | 20,853,308 | 20,125,916 |
| 53400 DA - Restitution | 164,012 | 381,906 | 545,918 | 387,458 |
| 53700 Youth Village Special Fund | 496 | 1 | 497 | 482 |
| 54200 DA - Police Agencies | 41,996 | 225 | 42,222 | 40,058 |
| 54300 Adult Probation-Restitution | 2,575,066 | (46,667) | 2,528,399 | 4,619,897 |
| 54400 DA - Attorney General | 30,445 | 163 | 30,609 | 29,040 |
| 54500 DA - Unadjudicated-Gambling | 66,412 | (380) | 66,032 | 63,347 |
| 54600 DA - Forfeitures-Narcotics | 211,493 | 811 | 212,303 | 267,155 |
| 55000 Justice of the Peace 1-1 Special | 500,197 | 1,084 | 501,281 | 505,175 |
| 55100 Justice of the Peace 1-2 Special | 125,524 | 223 | 125,748 | 123,911 |
| 55300 Justice of the Peace 3-3 Special | (1,458) | - | (1,458) | 45,101 |
| 55400 Justice of the Peace 2-1 Special | 430,042 | 2,310 | 432,352 | 417,728 |
| 55500 Justice of the Peace 2-2 Special | 39,350 | (5,791) | 33,558 | 36,655 |
| 55600 Justice of the Peace 3-1 Special | 43,618 | 1,891 | 45,509 | 88,103 |
| 55700 Justice of the Peace 3-2 Special | 261,685 | (2,872) | 258,813 | 220,954 |
| 55900 Justice of the Peace 4-1 Special | 55,283 | 17,252 | 72,535 | 54,535 |
| 56000 Justice of the Peace 4-2 Special | 40,868 | 5,168 | 46,036 | 24,330 |
| 56100 Justice of the Peace 5-1 Special | 60,269 | (9,699) | 50,570 | 27,707 |
| 56200 Justice of the Peace 5-2 Special | 280,651 | 336 | 280,987 | 291,410 |
| 57000 Dallas County Housing Fin. | 79,181 | 425 | 79,606 | 75,527 |
| 57100 Dallas County Housing Fin. | 1,109,596 | 5,955 | 1,115,551 | 1,058,391 |
| 58000 Constable 1 Special Fund No. 580 | 53,222 | (475) | 52,747 | 214,297 |
| 58100 Constable 2 Special Fund No. 581 | 19,168 | (16,181) | 2,987 | 21,664 |
| 58200 Constable 3 Special Fund No. 582 | 2,728 | 137,778 | 140,505 | 46,890 |
| 58400 Constable 4 Special Fund No. 584 | 31,168 | - | 31,168 | 4,575 |
| 58600 Constable 5 Special Fund No. 586 | 4,481 | 5,024 | 9,505 | 7,229 |
| 60000 DCS - Administration | 28,177,271 | - | 28,177,271 | 26,228,498 |
| 67000 Credit Card BOA Charge Back | 61 | - | 61 | 61 |
| 80200 Child Support Holding Fund | 113,096 | - | 113,096 | 113,096 |
| 80700 District Attorney Check Collection | 406,745 | - | 406,745 | 410,183 |
| 80800 Child Support Clearing | 18,762 | 589 | 19,351 | 29,423 |
| 88200 Cash Receipt Default Department Suspense | - | - | - | - |
| Total Fiduciary and Agency Cash and Investments | \$ 241,481,444 | \$ (22,748,757) | \$ 218,732,688 | \$ 196,732,674 |

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