



DALLAS COUNTY

TIMOTHY J. HICKS, CPA
COUNTY AUDITOR

August 20, 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.

Exhibits

Balance Sheet: Budgeted Funds as of June 30,2024

Summary of Cash and Investments: Budgeted Funds as of June 30,2024	A
General Fund: Funds Available Analysis for the nine month ended June 30,2024	B
Appropriations: Budget/Actual: Tax and Fee Funds for the nine month ended June 30,2024	C
Revenue: Budget/Actual: Tax and Fee Funds for the nine month ended June 30,2024	D
Revenue: Budget/Actual: General Fund for the nine month ended June 30,2024	E

Balance Sheet: Funds Not Budgeted as of June 30,2024

Summary of Cash and Investments: Funds Not Budgeted as of June 30,2024	F
Appropriations: Funds Not Budgeted for the nine month ended June 30,2024	G
Revenue: Funds Not Budgeted for the nine month ended June 30,2024	H

Summary of County Bonded Indebtedness as of June 30,2024

Summary of Cash and Investments: Fiduciary and Agency Funds as of June 30,2024

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 *TH*
County Auditor

Type text here

th/kc
cc: County Budget Officer

KC

**DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF JUNE 30, 2024 AND 2023**

ASSETS	June 30, 2024	June 30, 2023
Cash and Investments	\$ 667,861,907	\$ 703,608,018
Inventories, Stock Room	5,661,641	5,223,071
Net Receivables - County Taxes	13,885,852	11,861,954
Net Receivables - Other	21,574,000 (a)	21,219,000 (a)
Subtotal Net Receivables	35,459,852	33,080,954
Due from Other Governmental Units	35,294,919	678,365
Total Receivables	70,754,772	33,759,319
Prepayments and other assets	18,792,381	20,501,808
TOTAL ASSETS	\$ 763,070,700	\$ 763,092,215
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	23,289,476 (b)	35,447,315 (b)
Due to Other Governmental Units	45,403,120	47,766,525
TOTAL LIABILITIES	68,692,596	83,213,840
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	24,454,022	25,724,879
Projects	134,430,157	150,043,781
General Fund - Encumbrances	32,647,645	28,569,459
Projects - Encumbrances	166,472,037	158,761,429
Other - Encumbrances	20,918,875	38,234,450
UNRESERVED		
General Fund	208,200,357	245,436,191
Other Funds	107,255,011	33,108,185
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 763,070,700	\$ 763,092,215

(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 nine month ended June 30, 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 nine month ended June 30, 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 JUNE 30, 2024 AND 2023**

Exhibit A

FUND	BEGINNING BALANCE June 2024	ACTUAL MONTH OF June 2024	ENDING BALANCE June 2024	ENDING BALANCE June 2023
GOVERNMENTAL FUNDS:				
Major Funds:				
12000 General Fund	\$ 277,551,261	\$ (54,088,467)	\$ 223,462,794	\$ 276,827,008
12400 Jury Fund	-	-	-	-
19600 Major Projects	331,936,369	(8,375,037)	323,561,332	340,516,099
20500 Interest & Debt Retirement Fund	43,699,129	27,675	43,726,804	35,713,903
46600 Projected Federal Grants	(37,719,607)	11,859,723	(25,859,884)	(11,887,417)
	<u>615,467,151</u>	<u>(50,576,105)</u>	<u>564,891,046</u>	<u>641,169,593</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
10500 Road & Bridge	13,753,707	523	13,754,231	5,818,565
10501 Road & Bridge District 1	4,093,253	(91,683)	4,001,571	-
10502 Road & Bridge District 2	6,395,866	(91,071)	6,304,795	-
10503 Road & Bridge District 3	(1,269,166)	(518,178)	(1,787,344)	-
10504 Road & Bridge District 4	1,865,431	(333,949)	1,531,482	-
10505 Road Reserves	24,036,331	2,612,265	26,648,596	-
12600 Permanent Improvement Fund	16,895,530	(415,154)	16,480,377	13,336,147
16200 Alternate Dispute Resolution	6,836,569	52,558	6,889,127	6,389,185
16800 Dallas County Historical Commission	17,224	-	17,224	17,838
19500 Major Technology Fund	25,974,832	(4,239,620)	21,735,212	27,107,777
46700 HUD Section 8	4,257,451	(198,349)	4,059,101	5,586,601
46800 Charter School Grants	(306,270)	443,785	137,514	1,464,888
47000 Law Library Fund	1,578,341	45,319	1,623,660	1,263,456
47100 Appellate Judicial System	1,565,869	9,447	1,575,316	1,453,966
53500 District Attorney Forfeiture	-	-	-	-
	<u>105,694,968</u>	<u>(2,724,107)</u>	<u>102,970,861</u>	<u>62,438,424</u>
Total Governmental Funds Cash and Investments	<u>\$ 721,162,119</u>	<u>\$ (53,300,212)</u>	<u>\$ 667,861,907</u>	<u>\$ 703,608,018</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 JUNE 30, 2024 AND 2023**

Exhibit B

DEPARTMENT	BUDGET FY 2024 (a)	ENCUMBRANCES AS OF June 2024	ACTUAL YTD June 2024	FUNDS AVAILABLE June 2024	FUNDS AVAILABLE June 2023
General Government					
1010 GG-County Judge	686,154	\$ 50	\$ 454,824	\$ 231,280	231,703
1011 Truancy Courts	812,128	41,619	578,349	192,159	208,224
1016 Planning and Development	595,477	1,866	415,566	178,045	67,022
1020 GG-Commissioners Court Administrator	2,601,300	67,745	2,211,546	322,009	459,312
1021 GG-Operation Services-Engineering	1,907,708	827,345	264,815	815,549	1,287,751
1022 GG-Operation Services- Facilities	30,464,437	7,915,070	18,208,417	4,340,950	6,829,218
1023 GG-Operation Services- Comm/Central Svcs	6,929,809	1,513,406	3,427,124	1,989,279	957,299
1024 GG-Operations Services-Records Mgt	970,773	10,705	777,925	182,144	313,279
1027 GG-Operations-Auto Service Center	11,662,462	4,122,651	6,747,005	792,806	1,309,471
1028 GG-Operations-Facility Quality Assurance	-	-	-	-	-
1035 GG- Tax Assessor/Collector	17,928,693	136,071	13,970,348	3,822,275	4,910,055
1040 Human Resource/Civil Service	8,721,669	620,502	4,589,640	3,511,528	(1,322,941)
1041 HRCS - 52e Employees	-	-	-	-	-
1045 Record Bldg Fitness	261,813	-	3,489	258,324	256,456
1047 Records Building Cafe	1,117,254	-	998,593	118,660	-
1050 GG-County Treasurer	1,904,740	57,110	1,221,878	625,752	564,518
1060 Office of Budget and Evaluation	1,151,251	5,913	867,105	278,232	413,387
1070 GG-County Auditor	10,766,351	49,771	8,583,591	2,132,988	2,748,918
1080 GG-Purchasing	1,953,045	152,814	1,425,806	374,425	638,236
1082 Small Business Enterprise SBE	857,891	4,481	604,973	248,437	399,415
1210 Elections	16,279,902	1,758,491	16,404,020	(1,882,609)	2,041,069
Subtotal General Government	117,572,856	17,285,610	81,755,012	18,532,234	22,312,394
Community Services					
2030 Park and Open Space	-	-	-	-	-
2050 Texas Cooperative Extension/Dallas Cty	696,464	50,905	316,506	329,054	600,643
2060 Veterans Service	500,752	-	331,280	169,472	223,863
2530 Road Precinct #3	-	-	-	-	(626)
2540 Road Precinct #4	-	-	-	-	-
Subtotal Community Services	1,197,216	50,905	647,785	498,526	823,880
Law Enforcement					
3110 Executive	1,942,098	14,179	1,534,438	393,482	945,035
3111 Special Investigation	-	-	-	-	-
3112 Intelligence	-	-	-	-	-
3113 Internal Affairs	1,284,604	19,013	1,024,082	241,510	315,860
3114 Compliance	609,518	2,727	439,102	167,689	222,384
3121 General Services	1,136,000	-	1,084,913	51,087	222,413
3122 Personnel	1,492,995	100,908	1,175,683	216,405	366,530
3123 Training	1,557,384	128,133	3,389,121	(1,959,871)	3,331
3124 Communications	2,375,903	140	2,062,128	313,636	844,509
3125 Fiscal	3,479,175	317,968	3,922,710	(761,502)	830,067
3126 Photo Lab	374,438	10,482	215,991	147,965	154,979
3128 Bonds	2,639,203	51,029	2,165,965	422,209	272,304
3129 Bailiff	10,918,739	-	12,258,553	(1,339,814)	1,725,240
3130 Warrants	5,231,986	12,615	4,885,743	333,627	1,984,193
3131 Fugitive Transportation	2,330,545	-	1,964,878	365,668	106,240
3132 Civil	546,115	149	390,085	155,882	131,254
3134 Criminal Investigation	3,860,249	11,790	3,182,161	666,299	321,637
3136 FLEET	323,773	4,250	231,929	87,594	76,767
3137 Freeway Management Program	12,523,972	26,389	11,070,848	1,426,735	2,323,660
3140 Detention Services	1,422,818	341,417	913,248	168,153	341,076
3141 North Tower	32,508,223	21,365	30,553,022	1,933,836	2,864,168
3142 West Tower	20,105,295	20,093	19,745,211	339,992	2,393,436
3147 Central Intake	15,342,570	42,188	13,818,484	1,481,898	2,915,348
3148 South Tower	24,329,123	10,072	24,280,502	38,550	971,971
3150 Classification and Release	25,239,692	8,946	25,085,366	145,380	5,152,637
3151 Inmate Program	-	-	-	-	(1,255)
3152 Central Kitchen	14,018,339	974,191	9,752,350	3,291,799	1,028,512
3153 Central Laundry	2,118,873	7,331	2,052,762	58,779	441,533
3155 Jail Medical	12,462,251	4,732	12,550,226	(92,707)	1,167,673
3156 Court Security	1,242,207	2,005	29,940	1,210,262	-
3157 Fiscal Vault	850	-	-	850	-
3158 Data Management Unit Dispositions	2,500	-	-	2,500	-
3159 CJIS Compliance & Technology	1,006,835	1,634,464	819,005	(1,446,634)	-
Subtotal Sheriff	202,426,276	3,766,575	190,598,445	8,061,256	28,121,500
3210 Constable Precinct #1	3,230,012	18,831	2,525,802	685,379	865,688
3220 Constable Precinct #2	2,038,117	9,593	1,427,661	600,863	834,027
3230 Constable Precinct #3	2,716,042	8,147	1,764,564	943,330	953,193
3240 Constable Precinct #4	2,819,330	15,394	2,053,239	750,697	853,701
3250 Constable Precinct #5	1,885,061	3,186	1,665,534	216,341	315,604
Subtotal Constable	12,688,561	55,151	9,436,800	3,196,610	3,822,212
3311 Crime Lab	10,819,658	721,577	6,909,350	3,188,732	3,804,270
3312 Medical Examiner	9,947,641	338,483	6,827,928	2,781,230	3,035,558
3313 Breath Alcohol Program	362,050	19	265,248	96,783	115,004
Subtotal Institute of Forensic Sciences	21,129,349	1,060,079	14,002,526	6,066,745	6,954,831
3020 Community Supervision	2,096,872	390,463	1,231,668	474,741	55,522
3030 Public Service Program	1,692,528	36,469	1,265,339	390,719	420,130
3043 Unincorporated Area Services	339,420	10,613	178,706	150,101	172,269
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 JUNE 30, 2024 AND 2023**

Exhibit B

DEPARTMENT	BUDGET FY 2024	ENCUMBRANCES AS OF June 2024	ACTUAL YTD June 2024	FUNDS AVAILABLE June 2024	FUNDS AVAILABLE June 2023
	(a)				
4608 County Criminal Court #8	646,027	5,332	616,894	23,802	102,347
4609 County Criminal Court #9	581,296	8,716	460,418	112,162	429,883
4610 County Criminal Court #10	623,595	20,793	596,452	6,350	179,637
4611 County Criminal Court #11	673,567	10,159	586,366	77,041	103,904
4615 County Criminal Court of Appeals	350,004	263	266,628	83,113	355,868
4616 County Criminal Court of Appeals #2	660,666	115	494,840	165,711	175,733
4617 County Criminal Court - Magistrate	706	7	241	458	136
4620 County Criminal Court Manager	362,611	4,163	304,738	53,711	126,776
4701 Probate Court #1	933,657	2,311	958,402	(27,056)	307,440
4702 Probate Court #2	1,155,091	22,744	876,096	256,251	370,804
4703 Probate Court #3	1,364,330	11,921	870,873	481,535	524,478
4704 Investigators/Court Visitor Program	2,044,344	875	1,046,865	996,603	1,156,037
4705 Probate Associates	791,368	380	711,158	79,830	210,119
4811 J.P- 1-1	1,154,649	34,429	914,994	205,227	257,503
4812 J.P- 1-2	856,784	21,142	587,533	248,108	262,511
4821 J.P- 2-1	815,734	8,612	517,254	289,868	274,720
4822 J.P- 2-2	815,899	4,504	593,646	217,749	232,473
4831 J.P- 3-1	922,968	3,367	732,215	187,386	351,134
4832 J.P- 3-2	816,220	4,330	588,487	223,403	337,543
4841 J.P- 4-1	811,835	10,966	609,305	191,564	182,046
4842 J.P- 4-2	790,778	11,823	601,209	177,746	174,196
4851 J.P- 5-1	841,504	12,667	598,739	230,098	219,252
4852 J.P- 5-2	807,765	991	557,702	249,072	400,679
4862 J P 3-A	-	-	-	-	-
Subtotal Justice Administration	213,408,658	2,376,749	158,709,389	52,322,520	70,208,139
Health and Social Services					
5110 Employee Health Clinic	761,854	27,834	495,425	238,595	287,608
5112 Juvenile Psychological Service	3,236,086	-	62,719	3,173,367	-
5170 Welfare Assistance	3,258,696	86,053	2,521,635	651,008	458,247
5111 Juvenile Administration	26,147,549	926,306	17,125,582	8,095,661	9,840,153
5114 Juvenile-Detention Center	19,479,602	72,758	13,677,038	5,729,805	7,820,088
5115 Juvenile-Emergency Shelter	3,131,108	966	2,060,068	1,070,074	1,061,856
5116 Juvenile-Letot Center	4,046,946	30,382	3,163,775	852,789	1,115,476
5117 Juvenile-Youth Village	5,047,036	35,335	3,868,079	1,143,622	1,452,530
5118 Juvenile-Medlock Center	5,678,709	11,811	3,977,533	1,689,365	2,385,477
5119 Juvenile-Letot Residential Treatment Center	2,724,279	18,834	1,728,979	976,466	1,096,311
5120 Health Administration	1,711,348	47,658	1,076,747	586,944	680,883
5121 Environmental Health	2,116,391	204,262	1,124,554	787,575	833,024
5122 Public Health Lab	4,390,679	629,167	2,828,149	933,363	1,318,992
5123 Preventive Health	4,419,909	280,346	3,068,949	1,070,614	2,151,857
5124 Communicable Disease Control	1,104,894	53,521	646,561	404,812	312,373
5125 STD Clinic	2,753,997	231,393	1,729,164	793,440	1,530,964
5126 TB Clinic	3,056,912	41,306	1,843,044	1,172,561	679,294
5128 HHS - Finance Admin	1,334,706	64,603	989,421	280,682	379,040
5130 Budget Office Community Contracts	13,067,557	1,264,051	6,298,484	5,505,021	4,760,399
5140 CPS Program	6,107,330	1,579,573	1,958,991	2,568,766	673,114
Subtotal Health and Social Services	113,575,587	5,606,159	70,244,899	37,724,530	38,837,686
Other Operating					
6340 Wilmer Substance Abuse Facility	325,674	17,897	234,109	73,668	103,435
9910 Countywide Appropriations	25591739.96	1,990,976	11,000,528	12,600,235	12,953,488
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	87,872,225	2,008,873	21,148,155	64,715,197	30,063,540
9950 Emergency Reserves (a)	90504962.37	-	-	90,504,962	90,622,282
Grand Total	\$ 864,504,510	\$ 32,647,645	\$ 549,218,723	\$ 282,638,142	\$ 292,411,414
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				\$ 31,476,492	\$ 19,565,325

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
	\$ -

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

General Fund Reserves Budget	90,504,962
Miscellaneous transfers to various departments	90,504,962
	\$ 90,504,962

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

DALLAS COUNTY
 APPROPRIATIONS
 BUDGET/ACTUAL - TAX AND FEE FUNDS
 FOR THE MONTH ENDED JUNE 30, 2024 AND 2023

Exhibit C

FUND	FY 2024 BUDGET (a)	ENCUMBRANCES June 2024	ACTUAL MONTH OF June 2024	YTD ACTUAL + ENCUMBRANCES June 2024	BALANCE OF BUDGET June 2024	YTD ACTUAL + ENCUMBRANCES June 2023
10500 Road & Bridge	64,190,030	-	10	2,154	64,187,876	\$ 28,442,295
10501 Road & Bridge District 1	10,815,647	2,763	61,212	669,932	10,145,715	-
10502 Road & Bridge District 2	5,123,929	37,432	58,531	637,811	4,486,118	-
10503 Road & Bridge District 3	6,581,215	573,053	375,101	4,430,109	2,151,107	-
10504 Road & Bridge District 4	4,153,879	385,236	211,707	2,417,326	1,736,553	-
10505 Road Reserves	1,846,366	972,589	-	11,064,644	(9,218,278)	-
12000 General Fund	864,504,510	32,647,645	69,913,942	581,866,368	282,638,142	507,510,080
12600 Permanent Improvement Fund	24,027,514	2,643,803	424,867	8,161,005	15,866,509	16,291,561
16200 Alternate Dispute Resolution	6,702,169	30,489	46,698	385,580	6,316,589	321,140
16800 Dallas County Historical Commission	10,016	129	-	129	9,887	-
19500 Major Technology Fund	90,127,158	25,468,163	4,142,722	68,687,421	21,439,737	52,461,819
19600 Major Projects	368,491,969	141,003,874	9,172,635	234,482,763	134,009,207	234,268,558
20500 Interest & Debt Retirement Fund	56,169,973	-	-	5,273,950	50,896,023	5,471,804
46600 Grants	210,980,429	15,741,785	11,100,472	107,100,411	103,880,018	116,025,999
46700 HUD Section 8	57,137,940	194,661	5,330,547	44,698,767	12,439,173	38,086,116
46800 Charter School Grants	7,792,228	306,234	652,051	6,347,385	1,444,842	5,806,843
47000 Law Library Fund	2,755,355	30,701	83,060	899,945	1,855,410	808,515
47100 Appellate Judicial System	1,546,000	-	9,598	69,145	1,476,855	54,274
Total	\$ 1,782,956,327	\$ 220,038,557	\$ 101,583,154	\$ 1,077,194,846	\$ 705,761,481	\$ 1,005,549,005

(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 JUNE 30, 2024 AND 2023**

Exhibit D

FUND	FY 2024 BUDGET	ACTUAL MONTH OF June 2024	TOTAL YTD REVENUE June 2024	BALANCE OF BUDGET June 2024	TOTAL YTD REVENUE June 2023
10500 Road and Bridge	\$ 27,686,600	\$ 533	\$ 11,859,606	\$ (15,826,994)	\$ 30,511,006
10501 Road & Bridge District 1	-	186	922,844	922,844	-
10502 Road & Bridge District 2	-	105	915,374	915,374	-
10503 Road & Bridge District 3	-	6,688	3,073,139	3,073,139	-
10504 Road & Bridge District 4	-	1,132	1,071,981	1,071,981	-
10505 Road Reserves	-	2,612,265	8,708,316	8,708,316	-
12000 General Fund	747,078,380	8,892,187	687,652,237	(59,426,143)	659,704,416
12600 Permanent Improvement	14,406,078	7,281	14,229,993	(176,085)	11,345,239
16200 Alternate Dispute	1,180,000	84,788	961,136	(218,864)	1,233,572
16800 Historical Commission	-	-	205	205	1,354
19500 Major Technology	70,441,761	74,903	65,107,442	(5,334,319)	63,345,153
19600 Major Projects	122,556,577	1,165,826	122,418,891	(137,686)	125,733,582
20500 Debt Service	40,058,859	27,675	36,127,107	(3,931,752)	32,571,403
46400 American Rescue Plan	5,650,000	-	3,380,393	(2,269,607)	451,657,202
46600 Projected Federal Grants	232,312,581	23,585,848	120,179,001	(112,133,580)	71,056,856
46700 HUD Section 8	52,512,400	5,045,539	44,049,005	(8,463,395)	37,246,923
46800 Charter School Grants	6,470,000	1,305,429	5,576,318	(893,682)	5,109,313
47000 Law Library	1,640,000	126,533	1,200,035	(439,965)	1,223,215
47100 Appellate Judicial	357,000	19,045	230,488	(126,512)	367,657
TOTAL	\$ 1,322,350,236	\$ 42,955,963	\$ 1,127,663,511	\$ (194,686,725)	\$ 1,491,106,890

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 JUNE 30, 2024 AND 2023**

Exhibit E

DESCRIPTION	FY 2024 BUDGET	ACTUAL MONTH OF June 2024	TOTAL YTD REVENUE June 2024	BALANCE OF BUDGET June 2024	TOTAL YTD REVENUE June 2023
Ad Valorem and Occupation Tax	560,126,514	\$ 1,186,974	\$ 552,958,507	\$ (7,168,007)	\$ 506,284,714
Licenses, Permits and Registrations	30,077,000	69,412	31,370,123	1,293,123	30,444,267
Fines and Forfeitures	226,000	(464,096)	94,594	(131,406)	2,134,924
Use of Money and Property	14,592,000	506,142	10,058,166	(4,533,834)	17,402,322
Charges for Current Services - General Government	50,348,500	2,852,767	38,307,630	(12,040,870)	40,400,390
Charges for Current Services - Public Safety	10,285,000	930,122	8,074,529	(2,210,471)	7,621,936
Charges for Current Services - Judiciary	18,673,288	1,522,576	13,899,814	(4,773,474)	13,907,280
Reimbursements for Current Services - General Government	516,000	63,404	708,929	192,929	395,611
Reimbursements for Current Services - Public Safety	18,616,702	811,542	13,895,015	(4,721,687)	15,351,618
Reimbursements for Current Services - Judicial	4,944,820	445,683	4,703,871	(240,949)	2,641,913
Reimbursements for Current Services - Health	10,556,095	153,609	4,112,130	(6,443,965)	8,339,712
Intergovernmental - General Government	1,465,000	161,422	1,141,074	(323,926)	934,196
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	600,000	-	659,000	59,000	600,000
Intergovernmental - Judiciary	1,257,500	119,231	743,457	(514,043)	798,303
Intergovernmental - Health and Welfare	170,000	27,385	188,685	18,685	97,521
Miscellaneous	811,250	136,975	1,631,994	820,744	1,591,398
Interfund Transfers	23,212,711	369,041	5,104,719	(18,107,992)	10,758,312
TOTAL	<u>\$ 747,078,380</u>	<u>\$ 8,892,187</u>	<u>\$ 687,652,237</u>	<u>\$ (59,426,144)</u>	<u>\$ 659,704,416</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 JUNE 30, 2024 AND 2023**

ASSETS	June 30, 2024	June 30, 2023
Cash and Investments	\$ 663,769,699 (c)	\$ 606,263,844 (c)
Inventories, Stock Room	61,872	61,872
Net Receivables - Other	925,000 (a)	260,000 (a)
Subtotal Net Receivables	925,000	260,000
Due from Other Governmental Units	47,763	47,763
Total Receivables	972,763	307,763
Prepayments and other assets	208,028	249,316
TOTAL ASSETS	\$ 665,012,361	\$ 606,882,794
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	328,359,605 (b)	65,222,853 (b)
Due to Other Governmental Units	222,603,278 (c)	330,394,080 (c)
TOTAL LIABILITIES	550,962,883	395,616,933
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	269,899	311,187
Projects	70,938,847	80,084,737
Projects - Encumbrances	11,035,774	33,610,484
Other - Encumbrances	55,564,709	54,458,615
UNRESERVED		
General Fund	-	-
Other Funds	(23,759,752)	42,800,837
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 665,012,361	\$ 606,882,794

(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 June 30, 2024 including accrued interest, \$222,495,399 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 JUNE 30, 2024 AND 2023

Exhibit F

FUND	BEGINNING BALANCE June 2024	ACTUAL MONTH OF June 2024	ENDING BALANCE June 2024	ENDING BALANCE June 2023
GOVERNMENTAL FUNDS:				
Major Funds:				
12500	\$ 86,253	\$ 7,506	\$ 93,758	\$ 89,260
17000	(193,755)	118,750	(75,005)	(48,133)
19000	73,255	-	73,255	73,255
21000	168	-	168	168
46400	194,202,319	(8,260,134)	185,942,185	369,229,621
	<u>194,168,239</u>	<u>(8,133,879)</u>	<u>186,034,360</u>	<u>369,344,171</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000	2,377,208	(287,032)	2,090,176	2,119,288
20100	346,344	8,434	354,778	366,121
20200	19,647,072	(2,600,864)	17,046,208	21,411,496
20300	29,833,100	768,188	30,601,288	11,195,212
20400	18,221,842	325,099	18,546,941	23,511,867
50000	294,401,854	31,385,533	325,787,387	62,981,291
53400	545,918	(334,875)	211,044	505,601
53800	202,851	(142)	202,709	221,193
54700	155,962	(1,093)	154,869	149,233
70400	693,070	-	693,070	690,902
	<u>366,425,221</u>	<u>29,263,249</u>	<u>395,688,470</u>	<u>123,152,203</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
41500	-	-	-	449,339
44100	1,845,308	-	1,845,308	2,366,740
44200	79,459,650	(2,337,366)	77,122,284	107,872,113
48200	-	-	-	-
49300	-	-	-	-
	<u>81,304,958</u>	<u>(2,337,366)</u>	<u>78,967,592</u>	<u>110,688,192</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>\$ 644,977,696</u>	<u>\$ 18,792,003</u>	<u>\$ 663,769,699</u>	<u>\$ 606,263,844</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 June 30, 2024 including accrued interest, \$222,495,399 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 JUNE 30, 2024 AND 2023

Exhibit G

FUND	ENCUMBRANCES June 2024	ACTUAL MONTH OF June 2024	YTD ACTUAL + ENCUMBRANCES June 2024	YTD ACTUAL + ENCUMBRANCES June 2023
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ -	\$ (9,526)	\$ 32,092	\$ (79,545)
17000 Return Check Collection	-	-	-	-
19000 CMAQ-Congestion, Mitigation & Air	-	-	-	-
21000 DS Arbitrage Rebate	-	-	-	-
46400 American Rescue Plan	47,726,257	7,335,524	174,852,176	84,948,237
	<u>47,726,257</u>	<u>7,325,998</u>	<u>174,884,268</u>	<u>84,868,692</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	35,567	301,282	459,534	354,520
20100 Technology Fund	85,835	-	101,347	455
20200 Local Government Fund	2,056,784	2,699,641	7,368,681	2,796,030
20300 Local Official Fund	1,390,542	186,636	5,357,298	3,837,730
20400 Record Management Fund	4,269,723	347,811	13,083,413	6,383,276
50000 Payroll	-	-	-	-
53400 DA - Restitution	-	484,069	1,570,759	390,108
53500 District Attorney Forfeiture	-	-	-	-
53800 DA - Check Processing	-	592	63,808	7,338
54700 DA - State Forfeitures/Other	-	1,093	2,415	-
	<u>7,838,452</u>	<u>4,021,124</u>	<u>28,007,254</u>	<u>13,769,457</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	10,844,806	1,885,641	32,483,142	42,127,887
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
Subtotal permanent improvement funds	<u>11,035,774</u>	<u>1,885,641</u>	<u>33,178,999</u>	<u>48,855,206</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>11,035,774</u>	<u>1,885,641</u>	<u>33,178,999</u>	<u>48,895,949</u>
Total	<u>\$ 66,600,483</u>	<u>\$ 13,232,763</u>	<u>\$ 236,070,520</u>	<u>\$ 147,534,098</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 JUNE 30, 2024 AND 2023**

Exhibit H

FUND	ACTUAL MONTH OF June 2024	TOTAL YTD REVENUE June 2024	TOTAL YTD REVENUE June 2023
GOVERNMENTAL FUNDS:			
Major Funds:			
12500 Petit Jury Fund	\$ -	\$ -	\$ -
17000 Return Check Collection	118,750	(7,065)	28,585
19000 CMAQ-Congestion, Mitigation & Air	-	-	-
21000 DS Arbitrage Rebate	-	-	-
46400 American Rescue Plan (b)	-	3,380,393	451,657,202
	<u>118,750</u>	<u>3,373,328</u>	<u>451,685,787</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
20000 Judicial Fund	14,250	465,195	415,709
20100 Technology Fund	8,434	86,428	102,120
20200 Local Government Fund	93,236	2,913,896	3,739,393
20300 Local Official Fund	1,432,313	8,716,787	5,857,638
20400 Record Management Fund	544,103	5,659,462	7,125,833
50000 Payroll	-	-	-
53400 DA - Restitution	149,194	1,607,089	791,775
53800 DA - Check Processing	450	86,209	11,282
54700 DA - State Forfeitures/Other	-	6,935	3,499
	<u>2,241,979</u>	<u>19,542,001</u>	<u>18,047,249</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	<u>\$ 2,360,730</u>	<u>\$ 22,915,329</u>	<u>\$ 469,733,035</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 June 30, 2024 including accrued interest, \$222,495,399 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 JUNE 30, 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
	\$ 217,675,000	\$ 75,283,950	\$ 292,958,950

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 JUNE 30, 2024 AND 2023

Exhibit J

FUND	BEGINNING BALANCE June 2024	ACTUAL MONTH OF June 2024	ENDING BALANCE June 2024	ENDING BALANCE June 2023
FIDUCIARY AND AGENCY FUNDS:				
12800 Adult Probation Fund	\$ 4,080,490	\$ 5,677,940	\$ 9,758,429	\$ 7,684,018
13000 Election Fund-Special	(69,806)	-	(69,806)	64,530
16600 State Report Interest Fund	1,183,383	498,607	1,681,990	1,711,882
50100 County Clerk-Special	23,644,371	(86,886)	23,557,484	21,093,370
50200 County Clerk-Trust	32,860,410	293,642	33,154,052	30,484,718
50300 District Clerk-Special	10,680,307	504,038	11,184,345	10,610,001
50400 District Clerk-Trust	57,757,703	951,618	58,709,321	46,531,608
50500 Sheriff-Special	285,109	189,781	474,890	889,643
50600 County Clerk Special Trust Fund	32,036,907	14,383	32,051,291	21,534,432
53200 Escrow Fund	19,730,692	270,449	20,001,140	20,062,448
53400 DA - Restitution	545,918	(334,875)	211,044	505,601
53700 Youth Village Special Fund	497	1	498	484
54200 DA - Police Agencies	42,222	-	42,222	40,058
54300 Adult Probation-Restitution	2,528,399	(243,665)	2,284,734	4,488,764
54400 DA - Attorney General	30,609	-	30,609	29,040
54500 DA - Unadjudicated-Gambling	66,032	-	66,032	63,347
54600 DA - Forfeitures-Narcotics	212,303	-	212,303	267,155
55000 Justice of the Peace 1-1 Special	501,281	(988)	500,293	500,929
55100 Justice of the Peace 1-2 Special	125,748	616	126,364	123,376
55300 Justice of the Peace 3-3 Special	(1,458)	-	(1,458)	10,551
55400 Justice of the Peace 2-1 Special	432,352	2,096	434,449	417,840
55500 Justice of the Peace 2-2 Special	33,558	1,602	35,161	35,132
55600 Justice of the Peace 3-1 Special	45,509	(2,112)	43,397	94,676
55700 Justice of the Peace 3-2 Special	258,813	(7,104)	251,709	245,997
55900 Justice of the Peace 4-1 Special	72,535	7,870	80,405	60,594
56000 Justice of the Peace 4-2 Special	46,036	(3,551)	42,486	29,609
56100 Justice of the Peace 5-1 Special	50,570	(246)	50,324	36,111
56200 Justice of the Peace 5-2 Special	280,987	61	281,048	290,461
57000 Dallas County Housing Fin.	79,606	-	79,606	75,527
57100 Dallas County Housing Fin.	1,115,551	-	1,115,551	1,058,391
58000 Constable 1 Special Fund No. 580	52,747	(1,069)	51,678	95,206
58100 Constable 2 Special Fund No. 581	2,987	(30)	2,957	3,347
58200 Constable 3 Special Fund No. 582	140,505	54	140,559	46,890
58400 Constable 4 Special Fund No. 584	31,168	(2,553)	28,616	7,102
58600 Constable 5 Special Fund No. 586	9,505	(5,582)	3,923	7,487
60000 DCS - Administration	28,177,271	(15,099)	28,162,172	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	19,351	6,748	26,099	(4,080)
88200 Cash Receipt Default Department Suspense	-	-	-	-
Total Fiduciary and Agency Cash and Investments	\$ 217,610,072	\$ 7,715,749	\$ 225,325,820	\$ 195,948,083

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