



DALLAS COUNTY
WESSEN STEFANOS
FIRST ASSISTANT COUNTY AUDITOR

December 15, 2023

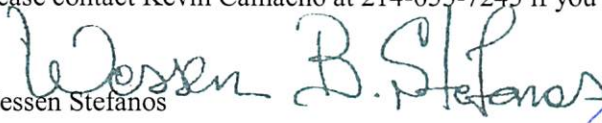
The Honorable District Judges
The Honorable Commissioners Court
County of Dallas
Dallas, Texas

The following Balance Sheets and related Exhibits were prepared and are submitted in accordance with V.T.C.A., Local Government Codes 114.023 and 114.025.

	<u>Exhibits</u>
<i>Balance Sheet: Budgeted Funds as of June 30, 2023</i>	
Summary of Cash and Investments: Budgeted Funds as of June 30, 2023	A
General Fund: Funds Available Analysis for the nine months ended June 30, 2023	B
Appropriations: Budget/Actual: Tax and Fee Funds for the nine months ended June 30, 2023	C
Revenue: Budget/Actual: Tax and Fee Funds for the nine months ended June 30, 2023	D
Revenue: Budget/Actual: General Fund for the nine months ended June 30, 2023	E
<i>Balance Sheet: Funds Not Budgeted as of June 30, 2023</i>	
Summary of Cash and Investments: Funds Not Budgeted as of June 30, 2023	F
Appropriations: Funds Not Budgeted for the nine months ended June 30, 2023	G
Revenue: Funds Not Budgeted for the nine months ended June 30, 2023	H
<i>Summary of County Bonded Indebtedness as of June 30, 2023</i>	I
<i>Summary of Cash and Investments: Fiduciary and Agency Funds as of June 30, 2023</i>	J

The data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed. The attached financial statements are subject to change pending adjustments required to finalize the closing of the fiscal year end as needed.

Please contact Kevin Camacho at 214-653-7245 if you have any questions.


Wessen Stefanos
First Assistant County Auditor
WCS

ws/kc
cc: County Treasurer

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

ASSETS	June 30, 2023	June 30, 2022
Cash and Investments	\$ 703,608,018	\$ 722,315,274
Inventories, Stock Room	5,223,071	4,017,339
Net Receivables - County Taxes	11,861,954	8,922,258
Net Receivables - Other	<u>21,219,000 (a)</u>	<u>9,883,000 (a)</u>
Subtotal Net Receivables	33,080,954	18,805,258
Due from Other Governmental Units	<u>678,365</u>	<u>1,878,535</u>
Total Receivables	33,759,319	20,683,793
Prepayments and other assets	<u>20,501,808</u>	<u>18,529,057</u>
TOTAL ASSETS	<u><u>\$ 763,092,215</u></u>	<u><u>\$ 765,545,464</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	35,447,315 (b)	52,495,389 (b)
Due to Other Governmental Units	<u>47,766,525</u>	<u>67,125,611</u>
TOTAL LIABILITIES	83,213,840	119,621,000
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	25,724,879	22,546,396
Projects	150,043,781	182,843,815
General Fund - Encumbrances	28,569,459	25,308,482
Projects - Encumbrances	158,761,429	139,351,451
Other - Encumbrances	38,234,450	30,301,960
UNRESERVED		
General Fund	245,436,191	203,221,593
Other Funds	<u>33,108,185</u>	<u>42,350,765</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 763,092,215</u></u>	<u><u>\$ 765,545,464</u></u>

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

(b) Excludes accrued liabilities including but not limited to: compensated absences, workers compensation, claims and judgments.

(c) Financial Statements includes revenues collected and expenses paid during the nine months ended June 30, 2023. Expected and budgeted revenue for Fiscal 2023 (real estate taxes) are included in these Financial Statements. However, expenditures include only those paid for the nine months ended June 30, 2023. As a result Fund Balances Reserved and Unreserved are not reflective of balances which will be reported at the end of the Fiscal Year after all accruals have been completed.

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

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

Exhibit A

FUND	BEGINNING BALANCE June 2023	ACTUAL MONTH OF June 2023	ENDING BALANCE June 2023	ENDING BALANCE June 2022
GOVERNMENTAL FUNDS:				
Major Funds:				
12000 General Fund	\$ 339,377,561	\$ (62,550,553)	\$ 276,827,008	\$ 246,286,712
12400 Jury Fund	-	-	-	-
19600 Major Projects	350,339,221	(9,823,122)	340,516,099	360,927,704
20500 Interest & Debt Retirement Fund	35,713,903	-	35,713,903	22,839,848
46600 Projected Federal Grants	(7,579,984)	(4,307,433)	(11,887,417)	1,208,348
	<u>717,850,701</u>	<u>(76,681,108)</u>	<u>641,169,593</u>	<u>631,262,612</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
10500 Road & Bridge	4,395,816	1,422,749	5,818,565	36,325,383
12600 Permanent Improvement Fund	14,674,823	(1,338,676)	13,336,147	12,308,890
16200 Alternate Dispute Resolution	6,308,888	80,297	6,389,185	5,611,981
16800 Dallas County Historical Commission	17,838	-	17,838	17,583
19500 Major Technology Fund	32,744,580	(5,636,803)	27,107,777	27,418,606
46700 HUD Section 8	5,464,791	121,810	5,586,601	6,588,232
46800 Charter School Grants	1,271,458	193,429	1,464,888	869,112
47000 Law Library Fund	1,179,322	84,134	1,263,456	779,605
47100 Appellate Judicial System	1,318,164	135,802	1,453,966	1,133,269
53500 District Attorney Forfeiture	-	-	-	-
	<u>67,375,680</u>	<u>(4,937,256)</u>	<u>62,438,424</u>	<u>91,052,662</u>
Total Governmental Funds Cash and Investments	<u>\$ 785,226,381</u>	<u>\$ (81,618,364)</u>	<u>\$ 703,608,018</u>	<u>\$ 722,315,274</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 NINE MONTHS ENDED JUNE 30, 2023 AND 2022**

DEPARTMENT	BUDGET FY 2023	ENCUMBRANCES AS OF June 2023	ACTUAL YTD June 2023	FUNDS AVAILABLE June 2023	FUNDS AVAILABLE June 2022
	(a)				
4616 County Criminal Court of Appeals #2	652,324	11,063	465,528	175,733	183,480
4617 County Criminal Court - Magistrate	523	195	191	136	196
4620 County Criminal Court Manager	377,207	1,817	248,615	126,776	172,307
4701 Probate Court #1	909,966	1,899	600,627	307,440	246,840
4702 Probate Court #2	1,147,093	487	775,802	370,804	324,537
4703 Probate Court #3	1,375,663	3,132	848,054	524,478	452,453
4704 Investigators/Court Visitor Program	2,110,120	8,281	945,802	1,156,037	336,933
4705 Probate Associates	814,143	-	604,024	210,119	190,963
4811 J.P- 1-1	1,138,284	12,769	868,012	257,503	287,743
4812 J.P- 1-2	831,402	43,697	525,194	262,511	261,136
4821 J.P- 2-1	799,085	9,269	515,095	274,720	266,964
4822 J.P- 2-2	794,196	8,771	552,952	232,473	197,682
4831 J.P- 3-1	981,099	25,702	604,264	351,134	240,923
4832 J.P- 3-2	891,892	6,103	548,246	337,543	311,702
4841 J.P- 4-1	790,481	10,217	598,218	182,046	225,400
4842 J.P- 4-2	711,127	8,516	528,415	174,196	195,878
4851 J.P- 5-1	818,771	21,396	578,123	219,252	225,163
4852 J.P- 5-2	817,891	13,292	403,920	403,679	357,286
4862 J P 3-A	-	-	-	-	-
Subtotal Justice Administration	214,023,584	4,648,401	139,167,044	70,208,139	65,702,612
Health and Social Services					
5110 Employee Health Clinic	714,748	28,508	398,632	287,608	276,678
5170 Welfare Assistance	3,118,068	53,828	2,605,993	458,247	720,356
5111 Juvenile Administration	28,314,520	2,673,558	15,800,810	9,840,153	11,636,085
5114 Juvenile-Detention Center	19,746,556	53,302	11,873,166	7,820,088	7,311,346
5115 Juvenile-Emergency Shelter	3,003,380	3,996	1,937,528	1,061,856	879,585
5116 Juvenile-Letot Center	3,949,156	89,317	2,744,362	1,115,476	1,090,686
5117 Juvenile-Youth Village	4,968,371	64,041	3,451,800	1,452,530	1,599,282
5118 Juvenile-Medlock Center	5,672,051	7,556	3,279,019	2,385,477	1,846,255
5119 Juvenile-Letot Residential Treatment Center	2,732,010	35,839	1,599,860	1,096,311	1,089,438
5120 Health Administration	1,954,266	52,208	1,221,175	680,883	375,841
5121 Environmental Health	2,106,298	309,731	963,543	833,024	733,269
5122 Public Health Lab	3,767,740	409,418	2,039,330	1,318,992	1,406,844
5123 Preventive Health	4,324,399	366,597	1,805,945	2,151,857	1,867,649
5124 Communicable Disease Control	1,076,919	18,817	745,729	312,373	312,337
5125 STD Clinic	2,826,893	187,018	1,108,911	1,530,964	1,881,253
5126 TB Clinic	2,773,885	148,290	1,946,300	679,294	1,052,344
5128 HHS - Finance Admin	1,296,697	27,582	890,075	379,040	452,994
5130 Budget Office Community Contracts	13,079,856	1,427,872	6,891,584	4,760,399	5,258,564
5140 CPS Program	5,105,011	2,518,873	1,913,024	673,114	63,627
Subtotal Health and Social Services	110,530,824	8,476,351	63,216,787	38,837,686	39,854,433
Other Operating					
6340 Wilmer Substance Abuse Facility	326,055	14,186	208,435	103,435	103,566
9910 Countywide Appropriations	20,786,488	840,068	6,992,932	12,953,488	7,652,866
6930 Cash Match for Grants	6,957,907	-	6,957,907	-	-
9940 Reserves and Contingency	17,009,860	2,813	430	17,006,618	9,322,881
Subtotal Other Operating	45,080,310	857,067	14,159,703	30,063,540	17,079,313
9950 Emergency Reserves (a)	90,622,282	-	-	90,622,282	64,666,859
Grand Total	\$ 799,921,495	\$ 28,569,459	\$ 478,940,621	\$ 292,411,414	\$ 258,816,357
				\$ 19,565,325	\$ 18,534,597

Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of

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	<u>107,323,149.00</u>
LAB FY 23	<u>780,356,170.00</u>
Carryforward encumbrances	<u>19,565,325.00</u>
Budget LAB FY 23	<u>799,921,495.00</u>
Budget per budget funds available	<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	\$ 92,317,713
Miscellaneous transfers to various departments	(8,598,895.00)
Unallocated Transfers After April	<u>6,903,464.00</u>
	<u>\$ 90,622,282</u>

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

Exhibit C

FUND	FY 2023 BUDGET (a)	ENCUMBRANCES June 2023	ACTUAL MONTH OF June 2023	YTD ACTUAL + ENCUMBRANCES June 2023	BALANCE OF BUDGET June 2023	YTD ACTUAL + ENCUMBRANCES June 2022
10500 Road & Bridge	\$ 60,948,307	\$ 2,091,735	\$ 594,431	\$ 28,442,295	\$ 32,506,012	\$ 30,655,208
12000 General Fund	799,921,495	28,569,459	58,331,561	507,510,080	292,411,415	486,527,752
12600 Permanent Improvement Fund	21,500,655	8,270,337	1,686,654	16,291,561	5,209,094	5,853,036
16200 Alternate Dispute Resolution	6,020,057	25,509	26,389	321,140	5,698,917	278,688
16800 Dallas County Historical Commission	-	-	-	-	-	100
19500 Major Technology Fund	83,081,955	10,351,512	5,971,096	52,461,819	30,620,136	71,141,971
19600 Major Projects	437,884,101	148,409,917	12,551,723	234,268,558	203,615,542	190,336,719
20500 Interest & Debt Retirement Fund	33,785,399	-	-	5,471,804	28,313,595	2,748,700
46600 Grants	299,208,764	27,104,759	11,121,712	116,025,999	183,182,765	139,979,678
46700 HUD Section 8	76,230,244	493,947	4,158,311	38,086,116	38,144,128	37,911,780
46800 Charter School Grants	14,901,671	217,374	480,696	5,806,843	9,094,829	5,844,862
47000 Law Library Fund	1,928,471	30,789	62,027	808,515	1,119,956	756,068
47100 Appellate Judicial System	1,427,909	-	2,078	54,274	1,373,635	32,646
Total	<u>\$ 1,836,839,027</u>	<u>\$ 225,565,338</u>	<u>\$ 94,986,677</u>	<u>\$ 1,005,549,005</u>	<u>\$ 831,290,022</u>	<u>\$ 972,067,207</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 NINE MONTHS ENDED JUNE 30, 2023 AND 2022**

Exhibit D

FUND	FY 2023 BUDGET	ACTUAL MONTH OF June 2023	TOTAL YTD REVENUE June 2023	BALANCE OF BUDGET June 2023	TOTAL YTD REVENUE June 2022
10500 Road and Bridge	\$ 29,011,601	\$ 1,423,008	\$ 30,511,006	\$ 1,499,405	\$ 29,704,851
12000 General Fund	673,033,021	9,354,498	659,704,416	(13,328,605)	605,702,647
12600 Permanent Improvement	10,305,478	7,518	11,345,239	1,039,761	5,040,238
16200 Alternate Dispute	865,000	103,397	1,233,572	368,572	638,149
16800 Historical Commission	-	-	1,354	1,354	5,018
19500 Major Technology	60,849,554	78,089	63,345,153	2,495,599	50,210,062
19600 Major Projects	99,712,581	220,287	125,733,582	26,021,001	104,900,101
20500 Debt Service	27,901,749	-	32,571,403	4,669,654	18,020,909
46400 American Rescue Plan	125,000	-	451,657,202	451,532,202	507,736,617
46600 Projected Federal Grants	145,169,238	6,477,251	71,056,856	(74,112,382)	109,066,904
46700 HUD Section 8	54,169,761	4,173,415	37,246,923	(16,922,838)	38,289,498
46800 Charter School Grants	8,699,541	665,745	5,109,313	(3,590,228)	4,562,010
47000 Law Library	1,211,100	156,814	1,223,215	12,115	867,248
47100 Appellate Judicial	301,600	137,880	367,657	66,057	228,053
TOTAL	<u>\$ 1,111,355,224</u>	<u>\$ 22,797,901</u>	<u>\$ 1,491,106,890</u>	<u>\$ 379,751,666</u>	<u>\$ 1,474,972,305</u>

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

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

Exhibit E

DESCRIPTION	FY 2023 BUDGET	ACTUAL MONTH OF June 2023	TOTAL YTD REVENUE June 2023	BALANCE OF BUDGET June 2023	TOTAL YTD REVENUE June 2022
Ad Valorem and Occupation Tax	493,127,230	\$ 735,335	\$ 506,284,714	\$ 13,157,484	\$ 468,503,707
Licenses, Permits and Registrations	27,900,000	36,143	30,444,267	2,544,267	28,130,808
Fines and Forfeitures	126,000	256,787	2,134,924	2,008,924	876,790
Use of Money and Property	4,445,000	489,523	17,402,322	12,957,322	3,763,611
Charges for Current Services - General Government	48,703,500	2,687,843	40,400,390	(8,303,110)	36,846,598
Charges for Current Services - Public Safety	9,432,500	977,143	7,621,936	(1,810,564)	7,234,007
Charges for Current Services - Judiciary	21,418,630	1,586,261	13,907,280	(7,511,350)	15,891,242
Reimbursements for Current Services - General Government	702,000	43,767	395,611	(306,389)	224,244
Reimbursements for Current Services - Public Safety	17,806,802	1,036,541	15,351,618	(2,455,184)	19,092,886
Reimbursements for Current Services - Judicial	5,031,505	94,834	2,641,913	(2,389,592)	1,995,647
Reimbursements for Current Services - Health	10,481,400	1,244,244	8,339,712	(2,141,688)	7,247,712
Intergovernmental - General Government	1,321,000	87,958	934,196	(386,804)	977,970
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	659,000	-	600,000	(59,000)	659,000
Intergovernmental - Judiciary	1,442,500	18,347	798,303	(644,197)	947,586
Intergovernmental - Health and Welfare	235,000	25,021	97,521	(137,479)	116,382
Miscellaneous	959,500	34,751	1,591,398	631,898	3,652,100
Interfund Transfers	28,641,454	-	10,758,312	(17,883,142)	9,542,356
TOTAL	<u>\$ 673,033,021</u>	<u>\$ 9,354,498</u>	<u>\$ 659,704,416</u>	<u>\$ (13,328,605)</u>	<u>\$ 605,702,647</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, 2023 AND 2022**

	June 30, 2023	June 30, 2022
ASSETS		
Cash and Investments	\$ 606,263,844 (c)	\$ 548,666,683 (c)
Inventories, Stock Room	61,872	53,450
Net Receivables - Other	260,000 (a)	1,151,000 (a)
Subtotal Net Receivables	260,000	1,151,000
Due from Other Governmental Units	47,763	47,763
Total Receivables	307,763	1,198,763
Prepayments and other assets	249,316	380,845
TOTAL ASSETS	\$ 606,882,794	\$ 550,299,741
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	65,222,853 (b)	5,849,425 (b)
Due to Other Governmental Units	330,394,080 (c)	438,166,970 (c)
TOTAL LIABILITIES	395,616,933	444,016,395
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	311,187	434,295
Projects	80,084,737	15,082,604
Projects - Encumbrances	33,610,484	612,989
Other - Encumbrances	54,458,615	41,335,816
 UNRESERVED		
General Fund	-	-
Other Funds	42,800,837	48,817,640
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 606,882,794	\$ 550,299,741

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

(b) Excludes accrued liabilities including but not limited to: compensated absences, workers compensation, claims and judgments.

(c) In May 2021, Dallas County received 50% (\$255,959,044) of American Rescue Plan Act (ARP Act) funding of \$511,918,088 from the US Treasury. The remaining 50% was funded in July 2022. ARP Act funds are intended to provide support for eligible costs incurred during the period from March 3, 2021 through December 31, 2024 to state, local and tribal governments in responding to the impact of COVID-19.

As of June 30, 2023 including accrued interest, \$330,286,201 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, 2023 AND 2022

FUND	BEGINNING BALANCE June 2023	ACTUAL MONTH OF June 2023	ENDING BALANCE June 2023	ENDING BALANCE June 2022
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ (55,071)	\$ 144,331	\$ 89,260	\$ 26,318
17000 Return Check Collection	(43,365)	(4,768)	(48,133)	(72,610)
19000 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	73,255
21000 DS Arbitrage Rebate	168	-	168	168
46400 American Rescue Plan	373,650,868	(4,421,247)	369,229,621	472,940,042
	<u>373,625,856</u>	<u>(4,281,684)</u>	<u>369,344,171</u>	<u>472,967,172</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	2,139,748	(20,460)	2,119,288	2,160,164
20100 Technology Fund	356,735	9,386	366,121	368,475
20200 Local Government Fund	21,370,616	40,880	21,411,496	17,980,602
20300 Local Official Fund	11,109,350	85,862	11,195,212	10,762,823
20400 Record Management Fund	22,905,292	606,575	23,511,867	24,752,235
50000 Payroll	3,005,081	59,976,209	62,981,291	189,555
53400 DA - Restitution	387,458	118,143	505,601	-
53800 DA - Check Processing	221,439	(246)	221,193	233,124
54700 DA - State Forfeitures/Other	149,233	-	149,233	145,100
70400 Unallocated Tax	690,902	-	690,902	3,331,596
	<u>62,335,853</u>	<u>60,816,350</u>	<u>123,152,203</u>	<u>59,923,672</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
41500 1995A Permanent Improvement	449,339	-	449,339	449,339
44100 Combination Tax and Parking Series 2016	2,385,880	(19,140)	2,366,740	11,727,869
44200 Certificates of Obligation, Series 2022	109,980,314	(2,108,201)	107,872,113	-
48200 Permanent Improvement Bond Series	-	-	-	64,134
49300 1992A Permanent Improvement Bond	-	-	-	369,811
	<u>112,815,532</u>	<u>(2,127,340)</u>	<u>110,688,192</u>	<u>12,611,152</u>
Road Funds:				
42700 Unlimited Tax Refunding & Improv	2,658,578	-	2,658,578	2,743,987
48100 Public Property Finance Obligati	86,303	-	86,303	86,303
49000 Unlimited Tax Road Bond Fund	129,734	-	129,734	129,734
49400 Unlimited Tax Road Bond Fund	204,663	-	204,663	204,663
	<u>3,079,277</u>	<u>-</u>	<u>3,079,277</u>	<u>3,164,687</u>
Total Governmental Funds Cash and Investments	<u>\$ 551,856,518</u>	<u>\$ 54,407,325</u>	<u>\$ 606,263,844</u>	<u>\$ 548,666,683</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, 2023 including accrued interest, \$330,286,201 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 NINE MONTHS ENDED JUNE 30, 2023 AND 2022

Exhibit G

FUND	ENCUMBRANCES June 2023	ACTUAL MONTH OF June 2023	YTD ACTUAL + ENCUMBRANCES June 2023	YTD ACTUAL + ENCUMBRANCES June 2022
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ -	\$ (157,865)	\$ (79,545)	\$ 6,591
17000 Return Check Collection	-	-	-	-
19000 CMAQ-Congestion, Mitigation & Air	-	-	-	-
21000 DS Arbitrage Rebate	-	-	-	-
46400 American Rescue Plan	42,413,843	5,109,649	84,948,237	70,077,321
	<u>42,413,843</u>	<u>4,951,784</u>	<u>84,868,692</u>	<u>70,083,913</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	101,309	44,955	354,520	488,774
20100 Technology Fund	67,565	-	455	1,412
20200 Local Government Fund	2,668,047	251,965	2,796,030	5,455,467
20300 Local Official Fund	1,481,664	437,141	3,837,730	5,175,066
20400 Record Management Fund	7,726,186	223,608	6,383,276	16,461,299
50000 Payroll	-	-	-	-
53400 DA - Restitution	-	102,694	390,108	-
53500 District Attorney Forfeiture	-	-	-	-
53800 DA - Check Processing	-	447	7,338	8,929
54700 DA - State Forfeitures/Other	-	-	-	36,558
	<u>12,044,772</u>	<u>1,060,809</u>	<u>13,769,457</u>	<u>27,627,504</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
44100 Combination Tax and Parking Series 2016	293,726	-	6,727,319	1,835,427
44200 Certificates of Obligation, Series 2022	33,316,758	2,108,201	42,127,887	-
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	44,223
Subtotal permanent improvement funds	<u>33,610,484</u>	<u>2,108,201</u>	<u>48,855,206</u>	<u>1,879,650</u>
Road Funds:				
42700 Unlimited Tax Refunding & Improv	-	-	40,743	-
49200 1992 Road Bond Fund	-	-	-	6,383
Subtotal road funds	<u>-</u>	<u>-</u>	<u>40,743</u>	<u>6,383</u>
Subtotal capital project funds	<u>33,610,484</u>	<u>2,108,201</u>	<u>48,895,949</u>	<u>1,886,033</u>
Total	<u>\$ 88,069,099</u>	<u>\$ 8,120,793</u>	<u>\$ 147,534,098</u>	<u>\$ 99,597,450</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 NINE MONTHS ENDED JUNE 30, 2023 AND 2022**

Exhibit H

FUND	ACTUAL MONTH OF June 2023	TOTAL YTD REVENUE June 2023	TOTAL YTD REVENUE June 2022
GOVERNMENTAL FUNDS:			
Major Funds:			
12500	\$ -	\$ -	\$ -
17000	(4,768)	28,585	(13,694)
19000	-	-	-
21000	-	-	-
46400	-	451,657,202	507,736,617
	<u>(4,768)</u>	<u>451,685,787</u>	<u>507,722,923</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
20000	14,020	415,709	457,322
20100	9,386	102,120	95,939
20200	122,381	3,739,393	1,725,874
20300	452,886	5,857,638	4,207,823
20400	659,651	7,125,833	6,933,176
50000	-	-	-
53400	117,065	791,775	-
53800	201	11,282	11,833
54700	-	3,499	99
	<u>1,375,591</u>	<u>18,047,249</u>	<u>13,432,066</u>
Capital Project Funds (a):			
Permanent Improvement Funds:			
44100	-	-	-
44200	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Road Funds:			
42400	-	-	-
42700	-	-	-
48100	-	-	-
49000	-	-	-
49400	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total	\$ 1,370,823	\$ 469,733,035	\$ 521,154,989

(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, 2023 including accrued interest, \$330,286,201 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.

This statement should be read in conjunction with the accompanying Balance Sheet - Funds Not Budgeted.

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

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
2023	18,930,000	5,609,502	24,539,502
2024	19,030,000	10,547,900	29,577,900
2025	19,115,000	9,596,400	28,711,400
2026	17,800,000	8,640,650	26,440,650
2027	17,805,000	7,750,650	25,555,650
2028	17,805,000	6,860,400	24,665,400
2029	17,805,000	5,970,150	23,775,150
2030	17,805,000	5,079,900	22,884,900
2031	17,805,000	4,301,600	22,106,600
2032	6,610,000	3,635,250	10,245,250
2033	6,610,000	3,304,750	9,914,750
2034	6,610,000	2,974,250	9,584,250
2035	6,610,000	2,643,750	9,253,750
2036	6,610,000	2,313,250	8,923,250
2037	6,610,000	1,982,750	8,592,750
2038	6,610,000	1,652,250	8,262,250
2039	6,610,000	1,321,750	7,931,750
2040	6,610,000	991,250	7,601,250
2041	6,610,000	660,750	7,270,750
2042	6,605,000	330,250	6,935,250
	\$ 236,605,000	\$ 86,167,402	\$ 322,772,402

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, 2023 AND 2022

Exhibit J

FUND	BEGINNING BALANCE June 2023	ACTUAL MONTH OF June 2023	ENDING BALANCE June 2023	ENDING BALANCE June 2022
FIDUCIARY AND AGENCY FUNDS:				
12800 Adult Probation Fund	\$ 7,251,452	\$ 432,565	\$ 7,684,018	\$ 14,242,891
13000 Election Fund-Special	64,530	-	64,530	169,349
16600 State Report Interest Fund	1,113,619	598,263	1,711,882	1,872,282
50100 County Clerk-Special	20,722,287	371,083	21,093,370	18,592,492
50200 County Clerk-Trust	30,730,840	(246,121)	30,484,718	27,937,431
50300 District Clerk-Special	10,840,147	(230,147)	10,610,001	8,402,693
50400 District Clerk-Trust	46,150,935	380,674	46,531,608	39,543,758
50500 Sheriff-Special	1,232,952	(343,309)	889,643	2,334,768
50600 County Clerk Special Trust Fund	23,047,116	(1,512,684)	21,534,432	42,466,797
53200 Escrow Fund	20,125,916	(63,468)	20,062,448	17,167,556
53400 DA - Restitution	387,458	118,143	505,601	-
53700 Youth Village Special Fund	482	2	484	525
54200 DA - Police Agencies	40,058	-	40,058	38,961
54300 Adult Probation-Restitution	4,619,897	(131,133)	4,488,764	4,288,207
54400 DA - Attorney General	29,040	-	29,040	28,245
54500 DA - Unadjudicated-Gambling	63,347	-	63,347	61,611
54600 DA - Forfeitures-Narcotics	267,155	-	267,155	194,277
55000 Justice of the Peace 1-1 Special	505,175	(4,246)	500,929	502,603
55100 Justice of the Peace 1-2 Special	123,911	(535)	123,376	116,410
55300 Justice of the Peace 3-3 Special	45,101	(34,550)	10,551	84,861
55400 Justice of the Peace 2-1 Special	417,728	112	417,840	404,242
55500 Justice of the Peace 2-2 Special	36,655	(1,523)	35,132	29,829
55600 Justice of the Peace 3-1 Special	88,103	6,573	94,676	41,871
55700 Justice of the Peace 3-2 Special	220,954	25,043	245,997	158,144
55900 Justice of the Peace 4-1 Special	54,535	6,059	60,594	44,883
56000 Justice of the Peace 4-2 Special	24,330	5,278	29,609	16,279
56100 Justice of the Peace 5-1 Special	27,707	8,404	36,111	12,598
56200 Justice of the Peace 5-2 Special	291,410	(948)	290,461	291,209
57000 Dallas County Housing Fin.	75,527	-	75,527	73,457
57100 Dallas County Housing Fin.	1,058,391	-	1,058,391	1,026,706
58000 Constable 1 Special Fund No. 580	214,297	(119,091)	95,206	74,371
58100 Constable 2 Special Fund No. 581	21,664	(18,317)	3,347	2,967
58200 Constable 3 Special Fund No. 582	46,890	-	46,890	49,368
58400 Constable 4 Special Fund No. 584	4,575	2,526	7,102	4,575
58600 Constable 5 Special Fund No. 586	7,229	258	7,487	10,961
60000 DCS - Administration	26,228,498	-	26,228,498	16,383,200
67000 Credit Card BOA Charge Back	61	-	61	61
80200 Child Support Holding Fund	113,096	-	113,096	116,486
80700 District Attorney Check Collection	410,183	-	410,183	472,329
80800 Child Support Clearing	29,423	(33,503)	(4,080)	14,983
88200 Cash Receipt Default Department Suspense	-	-	-	-
Total Fiduciary and Agency Cash and Investments	<u>\$ 196,732,674</u>	<u>\$ (784,591)</u>	<u>\$ 195,948,083</u>	<u>\$ 197,274,235</u>

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