



DALLAS COUNTY

TIMOTHY HICKS
COUNTY AUDITOR

May 28, 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 February 29, 2024

Summary of Cash and Investments: Budgeted Funds as of February 29, 2024	A
General Fund: Funds Available Analysis for the fifth month ended February 29, 2024	B
Appropriations: Budget/Actual: Tax and Fee Funds for the fifth month ended February 29, 2024	C
Revenue: Budget/Actual: Tax and Fee Funds for the fifth month ended February 29, 2024	D
Revenue: Budget/Actual: General Fund for the fifth month ended February 29, 2024	E

Balance Sheet: Funds Not Budgeted as of February 29, 2024

Summary of Cash and Investments: Funds Not Budgeted as of February 29, 2024	F
Appropriations: Funds Not Budgeted for the fifth month ended February 29, 2024	G
Revenue: Funds Not Budgeted for the fifth month ended February 29, 2024	H

Summary of County Bonded Indebtedness as of February 29, 2024

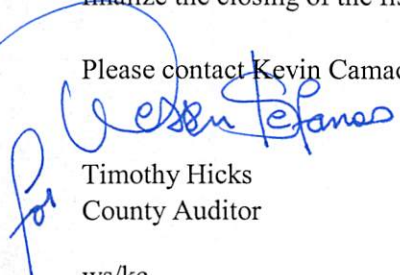
I

Summary of Cash and Investments: Fiduciary and Agency Funds as of February 29, 2024

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 Treasurer/County Budget Officer

**DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF FEBRUARY 29, 2024 AND 2023**

ASSETS	February 29, 2024	February 28, 2023
Cash and Investments	\$ 869,317,440	\$ 807,304,061
Inventories, Stock Room	5,633,090	5,546,775
Net Receivables - County Taxes	30,797,336	31,395,847
Net Receivables - Other	21,574,000 (a)	9,883,000 (a)
Subtotal Net Receivables	52,371,336	41,278,847
Due from Other Governmental Units	35,630,696	1,237,189
Total Receivables	88,002,033	42,516,036
Prepayments and other assets	18,800,500	20,547,732
TOTAL ASSETS	\$ 981,753,063	\$ 875,914,603
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	2,846,364 (b)	46,743,942 (b)
Due to Other Governmental Units	44,412,260	45,467,107
TOTAL LIABILITIES	47,258,624	92,211,049
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	24,433,590	26,094,506
Projects	198,357,576	154,070,612
General Fund - Encumbrances	38,102,360	35,699,672
Projects - Encumbrances	162,706,930	184,633,167
Other - Encumbrances	20,137,921	34,034,829
UNRESERVED		
General Fund	408,312,018	299,125,675
Other Funds	82,444,044	50,045,095
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 981,753,063	\$ 875,914,603

(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 fifth month ended February 29, 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 fifth month ended February 29, 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 FEBRUARY 29, 2024 AND 2023

Exhibit A

FUND	BEGINNING BALANCE February 2024	ACTUAL MONTH OF February 2024	ENDING BALANCE February 2024	ENDING BALANCE February 2023
GOVERNMENTAL FUNDS:				
Major Funds:				
12000 General Fund	\$ 422,391,408	\$ (23,129,993)	\$ 399,261,415	\$ 333,563,508
12400 Jury Fund	-	-	-	-
19600 Major Projects	365,087,838	(4,706,808)	360,381,030	358,616,597
20500 Interest & Debt Retirement Fund	21,107,497	17,911,552	39,019,049	27,819,120
46600 Projected Federal Grants	(38,134,713)	(747,658)	(38,882,371)	(20,201,471)
	<u>770,452,029</u>	<u>(10,672,907)</u>	<u>759,779,122</u>	<u>699,797,753</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
10500 Road & Bridge	9,410,988	2,261,818	11,672,806	40,854,693
10501 Road & Bridge District 1	3,842,575	(69,461)	3,773,114	-
10502 Road & Bridge District 2	6,140,346	(65,560)	6,074,786	-
10503 Road & Bridge District 3	336,493	(130,243)	206,251	-
10504 Road & Bridge District 4	2,133,901	(235,718)	1,898,183	-
10505 Road Reserves	21,123,182	(257,118)	20,866,065	-
12600 Permanent Improvement Fund	11,338,160	(619,745)	10,718,415	16,268,992
16200 Alternate Dispute Resolution	6,581,252	80,824	6,662,076	6,169,236
16800 Dallas County Historical Commission	17,109	28	17,137	17,728
19500 Major Technology Fund	41,086,478	(1,091,905)	39,994,573	33,577,927
46700 HUD Section 8	4,954,236	968	4,955,205	6,856,027
46800 Charter School Grants	(64,141)	(151,778)	(215,919)	1,528,445
47000 Law Library Fund	1,482,598	(71,049)	1,411,549	952,705
47100 Appellate Judicial System	1,466,290	37,787	1,504,077	1,280,554
53500 District Attorney Forfeiture	-	-	-	-
	<u>109,849,468</u>	<u>(311,150)</u>	<u>109,538,317</u>	<u>107,506,307</u>
Total Governmental Funds Cash and Investments	<u>\$ 880,301,497</u>	<u>\$ (10,984,057)</u>	<u>\$ 869,317,440</u>	<u>\$ 807,304,061</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 FEBRUARY 29, 2024 AND 2023**

Exhibit B

DEPARTMENT	BUDGET FY 2024	ENCUMBRANCES AS OF February 2024	ACTUAL YTD February 2024	FUNDS AVAILABLE February 2024	FUNDS AVAILABLE February 2023
	(a)				
4608 County Criminal Court #8	646,027	7,552	327,227	311,248	337,744
4609 County Criminal Court #9	581,296	11,328	222,166	347,801	586,192
4610 County Criminal Court #10	623,595	10,946	318,363	294,286	383,579
4611 County Criminal Court #11	673,567	6,087	295,897	371,583	360,219
4615 County Criminal Court of Appeals	350,004	1,198	140,380	208,426	442,195
4616 County Criminal Court of Appeals #2	660,666	5,910	257,547	397,208	400,732
4617 County Criminal Court - Magistrate	706	7	241	458	167
4620 County Criminal Court Manager	362,611	3,322	155,708	203,581	231,781
4701 Probate Court #1	933,657	1,124	501,814	430,718	578,581
4702 Probate Court #2	1,155,091	22,117	466,068	666,906	733,711
4703 Probate Court #3	1,364,330	12,184	485,065	867,080	931,120
4704 Investigators/Court Visitor Program	2,044,344	3,520	583,550	1,457,274	1,559,829
4705 Probate Associates	791,368	190	360,160	431,018	496,804
4811 J.P- 1-1	1,154,649	46,635	475,087	632,927	661,350
4812 J.P- 1-2	856,784	17,987	308,700	530,097	515,275
4821 J.P- 2-1	815,734	14,694	271,705	529,335	508,514
4822 J.P- 2-2	815,899	6,927	327,772	481,200	485,402
4831 J.P- 3-1	922,968	22,766	391,421	508,780	613,932
4832 J.P- 3-2	816,220	5,655	303,727	506,838	561,071
4841 J.P- 4-1	811,835	8,837	317,117	485,881	464,615
4842 J.P- 4-2	790,778	32,360	291,787	466,632	444,040
4851 J.P- 5-1	841,504	16,369	319,622	505,513	489,064
4852 J.P- 5-2	807,765	1,916	294,023	511,826	601,708
4862 J P 3-A	-	-	-	-	-
Subtotal Justice Administration	213,408,658	1,928,633	82,054,834	129,425,190	136,693,724
Health and Social Services					
5110 Employee Health Clinic	761,854	31,984	266,028	463,842	501,452
5112 Juvenile Psychological Service	3,236,086	-	61,820	3,174,266	-
5170 Welfare Assistance	3,258,696	48,378	1,360,377	1,849,941	1,596,987
5111 Juvenile Administration	26,147,549	1,031,596	9,199,261	15,916,692	17,225,725
5114 Juvenile-Detention Center	19,479,602	57,371	7,445,638	11,976,593	13,528,119
5115 Juvenile-Emergency Shelter	3,131,108	2,572	1,201,096	1,927,440	2,061,173
5116 Juvenile-Letot Center	4,046,946	40,436	1,730,562	2,275,949	2,569,778
5117 Juvenile-Youth Village	5,047,036	35,563	2,113,039	2,898,433	3,248,496
5118 Juvenile-Medlock Center	5,678,709	3,365	2,181,979	3,493,365	3,936,084
5119 Juvenile-Letot Residential Treatment Center	2,724,279	13,844	966,487	1,743,948	1,875,780
5120 Health Administration	1,711,348	83,705	574,361	1,053,282	1,062,339
5121 Environmental Health	2,116,391	177,377	557,640	1,381,373	1,233,087
5122 Public Health Lab	4,390,679	580,554	1,360,268	2,448,857	2,359,895
5123 Preventive Health	4,419,909	329,417	2,108,270	1,982,221	2,879,038
5124 Communicable Disease Control	1,104,894	101,038	366,230	637,626	632,663
5125 STD Clinic	2,753,997	320,831	908,963	1,524,203	2,038,585
5126 TB Clinic	3,056,912	219,527	911,403	1,925,982	1,581,792
5128 HHS - Finance Admin	1,334,706	104,225	526,360	704,121	716,520
5130 Budget Office Community Contracts	13,067,557	2,216,818	1,631,108	9,219,631	7,213,305
5140 CPS Program	6,107,330	2,447,335	1,074,758	2,585,237	663,574
Subtotal Health and Social Services	113,575,587	7,845,936	36,545,650	69,184,001	66,924,390
Other Operating					
6340 Wilmer Substance Abuse Facility	325,674	7,549	131,285	186,839	200,190
9910 Countywide Appropriations	25,621,740	2,343,893	7,576,280	15,701,567	14,521,994
6930 Cash Match for Grants	9,879,313	-	-	9,879,313	-
9940 Reserves and Contingency	52,075,498	-	31,025	52,044,474	18,167,161
Subtotal Other Operating	87,902,225	2,351,442	7,738,589	77,812,193	32,889,345
9950 Emergency Reserves (a)	90,518,271	-	-	90,518,271	91,889,740
Grand Total	\$ 864,504,510	\$ 38,102,360	\$ 280,701,015	\$ 545,701,136	\$ 513,703,880
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
	<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	90,518,271
Unallocated Transfers After April	-
	<u>\$ 90,518,271</u>

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 FEBRUARY 29, 2024 AND 2023

Exhibit C

FUND	FY 2024 BUDGET (a)	ENCUMBRANCES February 2024	ACTUAL MONTH OF February 2024	YTD ACTUAL + ENCUMBRANCES February 2024	BALANCE OF BUDGET February 2024	YTD ACTUAL + ENCUMBRANCES February 2023
10500 Road & Bridge	64,190,030	-	10	1,897	64,188,133	\$ 13,887,535
10501 Road & Bridge District 1	10,815,647	2,576	68,880	374,901	10,440,746	
10502 Road & Bridge District 2	5,123,929	25,048	65,437	340,469	4,783,460	
10503 Road & Bridge District 3	6,581,215	761,006	115,936	2,423,790	4,157,425	
10504 Road & Bridge District 4	4,153,879	390,205	214,344	1,488,613	2,665,266	
10505 Road Reserves	1,846,366	465,770	260,415	7,559,649	(5,713,283)	
12000 General Fund	864,504,510	38,102,360	59,813,736	318,803,374	545,701,136	286,217,615
12600 Permanent Improvement Fund	24,027,514	4,254,311	1,268,301	7,756,587	16,270,927	15,321,450
16200 Alternate Dispute Resolution	6,702,169	24,204	26,542	145,848	6,556,321	132,088
16800 Dallas County Historical Commission	10,016	129	-	129	9,887	-
19500 Major Technology Fund	90,127,158	24,381,206	3,860,000	49,279,246	40,847,912	43,694,116
19600 Major Projects	368,491,969	138,325,724	17,164,726	185,982,692	182,509,278	207,610,538
20500 Interest & Debt Retirement Fund	56,169,973	-	-	5,273,950	50,896,023	5,471,804
46600 Grants	210,825,066	13,673,960	10,695,091	55,353,811	155,471,255	67,294,285
46700 HUD Section 8	57,137,940	170,237	5,098,211	23,727,394	33,410,546	21,488,220
46800 Charter School Grants	7,792,228	329,721	616,605	3,536,936	4,255,291	3,264,802
47000 Law Library Fund	2,755,355	40,755	207,572	520,791	2,234,563	586,984
47100 Appellate Judicial System	1,546,000	-	4,137	28,177	1,517,823	25,956
Total	<u>\$ 1,782,800,964</u>	<u>\$ 220,947,211</u>	<u>\$ 99,479,942</u>	<u>\$ 662,598,255</u>	<u>\$ 1,120,202,709</u>	<u>\$ 664,995,393</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 FEBRUARY 29, 2024 AND 2023**

Exhibit D

FUND	FY 2024 BUDGET	ACTUAL MONTH OF February 2024	TOTAL YTD REVENUE February 2024	BALANCE OF BUDGET February 2024	TOTAL YTD REVENUE February 2023
10500 Road and Bridge	\$ 27,686,600	\$ 2,261,828	\$ 9,788,189	\$ (17,898,411)	\$ 14,921,469
10501 Road & Bridge District 1	-	-	429,174	429,174	-
10502 Road & Bridge District 2	-	-	429,174	429,174	-
10503 Road & Bridge District 3	-	3,802	3,044,011	3,044,011	-
10504 Road & Bridge District 4	-	2,644	436,582	436,582	-
10505 Road Reserves	-	-	(30,321)	(30,321)	-
12000 General Fund	747,078,381	65,435,299	614,812,164	(132,266,217)	471,668,890
12600 Permanent Improvement	14,406,078	669,111	6,151,823	(8,254,255)	10,077,467
16200 Alternate Dispute	1,180,000	110,873	535,584	(644,416)	819,042
16800 Historical Commission	-	28	119	119	1,244
19500 Major Technology	70,441,761	6,267,938	65,034,440	(5,407,321)	50,557,657
19600 Major Projects	122,556,577	12,383,664	115,161,960	(7,394,617)	101,915,137
20500 Debt Service	40,058,859	17,911,552	31,419,351	(8,639,508)	24,676,621
46400 American Rescue Plan	5,650,000	482,057	2,305,169	(3,344,831)	449,174,910
46600 Projected Federal Grants	232,312,581	7,742,000	57,602,857	(174,709,724)	19,403,436
46700 HUD Section 8	52,512,400	5,286,582	23,599,808	(28,912,592)	21,799,614
46800 Charter School Grants	6,470,000	472,765	2,723,787	(3,746,213)	2,638,920
47000 Law Library	1,640,000	135,176	644,054	(995,946)	659,441
47100 Appellate Judicial	357,000	43,329	118,282	(238,718)	166,916
TOTAL	\$ 1,322,350,237	\$ 119,208,648	\$ 934,206,207	\$ (388,144,030)	\$ 1,168,480,765

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 FEBRUARY 29, 2024 AND 2023**

Exhibit E

DESCRIPTION	FY 2024 BUDGET	ACTUAL MONTH OF February 2024	TOTAL YTD REVENUE February 2024	BALANCE OF BUDGET February 2024	TOTAL YTD REVENUE February 2023
Ad Valorem and Occupation Tax	560,126,515	\$ 53,543,013	\$ 554,033,085	\$ (6,093,430)	\$ 399,775,428
Licenses, Permits and Registrations	30,077,000	46,317	502,830	(29,574,170)	252,173
Fines and Forfeitures	226,000	260,886	1,076,107	850,107	1,019,294
Use of Money and Property	14,592,000	958,060	4,943,092	(9,648,908)	12,193,337
Charges for Current Services - General Government	50,348,500	4,029,354	26,809,387	(23,539,113)	25,027,914
Charges for Current Services - Public Safety	10,285,000	888,963	4,452,807	(5,832,193)	4,139,059
Charges for Current Services - Judiciary	18,673,288	1,517,499	7,316,204	(11,357,084)	7,316,645
Reimbursements for Current Services - General Government	516,000	132,426	371,824	(144,176)	206,002
Reimbursements for Current Services - Public Safety	18,616,702	1,764,637	7,729,597	(10,887,105)	7,159,559
Reimbursements for Current Services - Judicial	4,944,820	451,059	2,906,926	(2,037,894)	1,785,321
Reimbursements for Current Services - Health	10,556,095	1,177,110	1,812,457	(8,743,638)	2,585,060
Intergovernmental - General Government	1,465,000	295,123	637,180	(827,820)	447,646
Intergovernmental - Public Safety	600,000	-	-	(600,000)	-
Intergovernmental - Streets and Highways	600,000	-	659,000	59,000	-
Intergovernmental - Judiciary	1,257,500	89,207	404,777	(852,723)	474,053
Intergovernmental - Health and Welfare	170,000	25,600	116,300	(53,700)	44,900
Miscellaneous	811,250	247,843	417,810	(393,440)	529,639
Interfund Transfers	23,212,711	8,203	622,781	(22,589,930)	8,712,860
TOTAL	<u>\$ 747,078,381</u>	<u>\$ 65,435,299</u>	<u>\$ 614,812,164</u>	<u>\$ (132,266,217)</u>	<u>\$ 471,668,890</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 FEBRUARY 29, 2024 AND 2023**

ASSETS	February 29, 2024	February 28, 2023
Cash and Investments	\$ 559,592,715 (c)	\$ 581,673,822 (c)
Inventories, Stock Room	61,872	61,872
Net Receivables - Other	925,000 (a)	1,151,000 (a)
Subtotal Net Receivables	925,000	1,151,000
Due from Other Governmental Units	47,763	47,763
Total Receivables	972,763	1,198,763
Prepayments and other assets	208,028	249,840
TOTAL ASSETS	\$ 560,835,377	\$ 583,184,297
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	188,022,631 (b)	3,655,369 (b)
Due to Other Governmental Units	253,093,538 (c)	359,077,916 (c)
TOTAL LIABILITIES	441,116,168	362,733,284
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	269,899	311,712
Projects	71,378,215	5,001,372
Projects - Encumbrances	19,331,947	816,537
Other - Encumbrances	46,658,865	54,172,087
UNRESERVED		
General Fund	-	-
Other Funds	(17,919,718)	160,149,305
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	\$ 560,835,377	\$ 583,184,297

(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 February 29, 2024 including accrued interest, \$252,985,659 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 FEBRUARY 29, 2024 AND 2023

Exhibit F

FUND	BEGINNING BALANCE February 2024	ACTUAL MONTH OF February 2024	ENDING BALANCE February 2024	ENDING BALANCE February 2023
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ 16,800	\$ 26,800	\$ 43,600	\$ 56,691
17000 Return Check Collection	(83,619)	9,172	(74,447)	(59,783)
19000 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	73,255
21000 DS Arbitrage Rebate	168	-	168	168
46400 American Rescue Plan	217,300,844	(5,255,480)	212,045,364	405,977,405
	<u>217,307,448</u>	<u>(5,219,509)</u>	<u>212,087,939</u>	<u>406,047,736</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	2,256,768	67,151	2,323,919	2,258,457
20100 Technology Fund	302,756	10,803	313,559	324,093
20200 Local Government Fund	19,510,568	(367,743)	19,142,825	21,133,561
20300 Local Official Fund	27,513,128	644,722	28,157,849	10,511,688
20400 Record Management Fund	19,891,686	106,509	19,998,195	22,539,369
50000 Payroll	143,809,368	44,999,244	188,808,613	2,090,733
53400 DA - Restitution	78,157	226,889	305,046	92,020
53800 DA - Check Processing	192,478	22,429	214,907	221,917
54700 DA - State Forfeitures/Other	153,686	(66)	153,620	147,694
70400 Unallocated Tax	(2,696,179)	-	(2,696,179)	690,902
	<u>211,012,417</u>	<u>45,709,938</u>	<u>256,722,355</u>	<u>60,010,436</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
41500 1995A Permanent Improvement	-	-	-	-
44100 Combination Tax and Parking Series 2016	2,351,376	-	2,351,376	2,527,337
44200 Certificates of Obligation, Series 2022	88,070,270	(2,718,502)	85,351,768	109,990,314
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
	<u>90,421,646</u>	<u>(2,718,502)</u>	<u>87,703,144</u>	<u>112,517,650</u>
Road Funds:				
42700 Unlimited Tax Refunding & Improv	2,658,578	-	2,658,578	2,677,300
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>3,098,000</u>
Total Governmental Funds Cash and Investments	<u>\$ 521,820,788</u>	<u>\$ 37,771,927</u>	<u>\$ 559,592,715</u>	<u>\$ 581,673,822</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 February 29, 2024 including accrued interest, \$252,985,659 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 FEBRUARY 29, 2024 AND 2023

Exhibit G

FUND	ENCUMBRANCES February 2024	ACTUAL MONTH OF February 2024	YTD ACTUAL + ENCUMBRANCES February 2024	YTD ACTUAL + ENCUMBRANCES February 2023
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ -	\$ (26,800)	\$ (26,800)	\$ (47,550)
17000 Return Check Collection	-	-	-	-
19000 CMAQ-Congestion, Mitigation & Air	-	-	-	-
21000 DS Arbitrage Rebate	-	-	-	-
46400 American Rescue Plan	41,005,028	6,011,913	47,016,941	91,543,970
	<u>41,005,028</u>	<u>6,011,913</u>	<u>47,016,941</u>	<u>91,543,970</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	70,651	26,880	97,531	273,699
20100 Technology Fund	85,835	-	85,835	91
20200 Local Government Fund	2,905,325	630,382	3,535,707	4,215,455
20300 Local Official Fund	1,232,096	408,260	1,640,356	3,382,045
20400 Record Management Fund	1,359,929	457,507	1,817,436	7,925,603
50000 Payroll	-	-	-	-
53400 DA - Restitution	-	44,506	44,506	522,621
53500 District Attorney Forfeiture	-	-	-	-
53800 DA - Check Processing	-	1,039	1,039	5,410
54700 DA - State Forfeitures/Other	-	1,322	1,322	-
	<u>5,653,837</u>	<u>1,569,896</u>	<u>7,223,733</u>	<u>16,324,925</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
44100 Combination Tax and Parking Series 2016	190,468	-	190,468	7,067,228
44200 Certificates of Obligation, Series 2022	19,141,480	2,717,682	21,859,161	40,434,686
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	26,105
	<u>19,331,947</u>	<u>2,717,682</u>	<u>22,049,629</u>	<u>47,528,020</u>
Road Funds:				
42700 Unlimited Tax Refunding & Improv	-	-	-	40,743
49200 1992 Road Bond Fund	-	-	-	6,383
	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,126</u>
	<u>19,331,947</u>	<u>2,717,682</u>	<u>22,049,629</u>	<u>47,575,146</u>
Total	<u>\$ 65,990,812</u>	<u>\$ 10,272,691</u>	<u>\$ 76,263,503</u>	<u>\$ 155,396,491</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 FEBRUARY 29, 2024 AND 2023**

Exhibit H

FUND	ACTUAL MONTH OF February 2024	TOTAL YTD REVENUE February 2024	TOTAL YTD REVENUE February 2023
GOVERNMENTAL FUNDS:			
Major Funds:			
12500 Petit Jury Fund	\$ -	\$ -	\$ -
17000 Return Check Collection	458	(6,507)	16,935
19000 CMAQ-Congestion, Mitigation & Air	-	-	-
21000 DS Arbitrage Rebate	-	-	-
46400 American Rescue Plan (b)	482,057	2,305,169	449,174,910
	<u>482,514</u>	<u>2,298,662</u>	<u>449,191,845</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
20000 Judicial Fund	94,266	319,200	337,247
20100 Technology Fund	10,785	45,209	59,729
20200 Local Government Fund	256,065	884,080	2,036,077
20300 Local Official Fund	1,001,203	4,520,113	3,405,561
20400 Record Management Fund	721,181	3,124,758	4,481,160
50000 Payroll	-	-	-
53400 DA - Restitution	271,395	602,961	297,001
53800 DA - Check Processing	23,468	84,213	9,844
54700 DA - State Forfeitures/Other	1,256	4,593	1,960
	<u>2,379,619</u>	<u>9,585,126</u>	<u>10,628,579</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	\$ 2,862,133	\$ 11,883,788	\$ 459,820,424

(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 February 29, 2024 including accrued interest, \$252,985,659 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 FEBRUARY 29, 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 FEBRUARY 29, 2024 AND 2023

Exhibit J

FUND	BEGINNING BALANCE February 2024	ACTUAL MONTH OF February 2024	ENDING BALANCE February 2024	ENDING BALANCE February 2023
FIDUCIARY AND AGENCY FUNDS:				
12800 Adult Probation Fund	\$ 3,351,111	\$ (2,093,890)	\$ 1,257,221	\$ 6,221,029
13000 Election Fund-Special	627,752	125,054	752,807	58,640
16600 State Report Interest Fund	566,815	501,356	1,068,171	1,038,760
50100 County Clerk-Special	25,462,356	179,354	25,641,711	19,838,086
50200 County Clerk-Trust	32,018,354	169,099	32,187,453	29,713,958
50300 District Clerk-Special	10,828,314	(147,741)	10,680,573	11,263,233
50400 District Clerk-Trust	61,903,308	185,651	62,088,959	46,091,022
50500 Sheriff-Special	250,267	113,007	363,274	1,542,761
50600 County Clerk Special Trust Fund	32,553,759	(1,400,665)	31,153,094	20,660,885
53200 Escrow Fund	19,094,053	(395,095)	18,698,958	17,520,024
53400 DA - Restitution	78,157	226,889	305,046	92,020
53700 Youth Village Special Fund	492	1	493	480
54200 DA - Police Agencies	41,254	337	41,591	39,645
54300 Adult Probation-Restitution	2,305,911	131,625	2,437,536	4,308,115
54400 DA - Attorney General	29,907	244	30,151	28,741
54500 DA - Unadjudicated-Gambling	65,238	533	65,771	62,694
54600 DA - Forfeitures-Narcotics	300,803	(147,188)	153,615	260,125
55000 Justice of the Peace 1-1 Special	499,951	(1,987)	497,964	502,718
55100 Justice of the Peace 1-2 Special	123,912	926	124,838	121,435
55300 Justice of the Peace 3-3 Special	(1,758)	-	(1,758)	57,173
55400 Justice of the Peace 2-1 Special	440,392	(4,602)	435,790	417,218
55500 Justice of the Peace 2-2 Special	35,092	-	35,092	30,296
55600 Justice of the Peace 3-1 Special	72,363	(16,136)	56,227	163,253
55700 Justice of the Peace 3-2 Special	271,624	(6,009)	265,615	180,645
55900 Justice of the Peace 4-1 Special	69,802	11,757	81,559	70,386
56000 Justice of the Peace 4-2 Special	38,917	3,732	42,649	30,332
56100 Justice of the Peace 5-1 Special	107,239	(32,254)	74,985	49,189
56200 Justice of the Peace 5-2 Special	289,907	(1,395)	288,512	290,646
57000 Dallas County Housing Fin.	77,780	636	78,416	74,748
57100 Dallas County Housing Fin.	1,089,975	8,908	1,098,883	1,045,553
58000 Constable 1 Special Fund No. 580	95,116	-	95,116	76,767
58100 Constable 2 Special Fund No. 581	12,157	9,046	21,202	3,727
58200 Constable 3 Special Fund No. 582	(42,073)	(2,422)	(44,496)	44,009
58400 Constable 4 Special Fund No. 584	5,654	(1,079)	4,575	4,575
58600 Constable 5 Special Fund No. 586	3,933	(10)	3,923	5,286
60000 DCS - Administration	26,274,951	2,461	26,277,411	39,544,324
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	12,586	(664)	11,922	14,506
88200 Cash Receipt Default Department Suspense	-	-	-	-
Total Fiduciary and Agency Cash and Investments	<u>\$ 219,475,272</u>	<u>\$ (2,580,518)</u>	<u>\$ 216,894,754</u>	<u>\$ 201,990,343</u>

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