



DALLAS COUNTY

TIMOTHY J. HICKS, CPA
COUNTY AUDITOR

September 30, 2025

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 August 31, 2025

Summary of Cash and Investments: Budgeted Funds as of August 31, 2025	A
Funds Available Analysis for the eleven months ended August 31, 2025	B
Appropriations: Budget/Actual: Tax and Fee Funds for the eleven months ended August 31, 2025	C
Revenue: Budget/Actual: Tax and Fee Funds for the eleven months ended August 31, 2025	D
Revenue: Budget/Actual: General Fund for the eleven months ended August 31, 2025	E

Balance Sheet: Funds Not Budgeted as of August 31, 2025

Summary of Cash and Investments: Funds Not Budgeted as of August 31, 2025	F
Appropriations: Funds Not Budgeted for the eleven months ended August 31, 2025	G
Revenue: Funds Not Budgeted for the eleven months ended August 31, 2025	H

Summary of County Bonded Indebtedness as of August 31, 2025

Summary of Cash and Investments: Fiduciary and Agency Funds as of August 31, 2025

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 *KC*

th/kc
cc: County Administrator
County Budget Officer

**DALLAS COUNTY
BALANCE SHEET
BUDGETED FUNDS
AS OF AUGUST 31, 2025 AND 2024**

ASSETS	<u>August 31, 2025</u>	<u>August 31, 2024</u>
Cash and Investments	\$ 665,883,370	\$ 562,091,537
Inventories, Stock Room	4,614,462	5,282,940
Net Receivables - County Taxes	11,767,528	10,762,279
Net Receivables - Other	18,693,000 (a)	21,574,000 (a)
Subtotal Net Receivables	<u>30,460,528</u>	<u>32,336,279</u>
Due from Other Governmental Units	<u>3,472,837</u>	<u>36,851,149</u>
Total Receivables	33,933,365	69,187,429
Prepayments and other assets	<u>525,922</u>	<u>18,787,268</u>
TOTAL ASSETS	<u><u>\$ 704,957,119</u></u>	<u><u>\$ 655,349,174</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	49,483,170 (b)	50,734,380 (b)
Due to Other Governmental Units	<u>53,897,800</u>	<u>45,403,120</u>
TOTAL LIABILITIES	103,380,969	96,137,500
FUND BALANCE (c)		
RESERVED:		
Inventory and Prepayment Reserves	5,140,384	24,070,208
Projects	145,568,134	127,821,225
General Fund - Encumbrances	26,140,069	30,376,148
Projects - Encumbrances	150,944,610	169,593,843
Other - Encumbrances	10,124,122	22,526,980
UNRESERVED		
General Fund	162,302,553	104,580,492
Other Funds	<u>101,356,277</u>	<u>80,242,779</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u><u>\$ 704,957,119</u></u>	<u><u>\$ 655,349,174</u></u>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent ACFR for the fiscal years ended September 30, 2024.

(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 eleven months ended August 31, 2025. Expected and budgeted revenue for Fiscal 2025 (real estate taxes) are included in these Financial Statements. However, expenditures include only those paid for the eleven months ended August 31, 2025. 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 AUGUST 31, 2025 AND 2024

Exhibit A

FUND	BEGINNING BALANCE August 2025	ACTUAL MONTH OF August 2025	ENDING BALANCE August 2025	ENDING BALANCE August 2024
GOVERNMENTAL FUNDS:				
Major Funds:				
12000 General Fund	\$ 244,880,778	\$ (61,584,259)	\$ 183,296,520	\$ 151,034,626
12400 Jury Fund	-	-	-	-
19600 Major Projects	352,868,388	5,328,590	358,196,978	324,064,569
20500 Interest & Debt Retirement Fund	26,801,090	347,674	27,148,764	21,358,739
46600 Projected Federal Grants	486,563	(6,521,596)	(6,035,033)	(34,764,158)
	<u>625,036,819</u>	<u>(62,429,590)</u>	<u>562,607,229</u>	<u>461,693,777</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
10500 Road & Bridge	-	-	-	13,036,182
10501 Road & Bridge District 1	3,132,335	2,908,289	6,040,624	3,668,177
10502 Road & Bridge District 2	6,785,979	2,406,920	9,192,899	7,351,759
10503 Road & Bridge District 3	(1,839,521)	2,521,108	681,587	(1,670,506)
10504 Road & Bridge District 4	2,968,945	2,639,659	5,608,603	2,646,776
10505 Road Reserves	47,450,320	(10,512,094)	36,938,226	28,826,072
12600 Permanent Improvement Fund	17,036,721	(511,153)	16,525,568	16,306,236
16200 Alternate Dispute Resolution	7,582,883	117,255	7,700,138	7,408,892
16800 Dallas County Historical Commission	9,870	25	9,895	17,694
19500 Major Technology Fund	20,421,342	(9,139,946)	11,281,396	15,437,705
46700 HUD Section 8	5,540,135	(428,379)	5,111,756	4,643,510
46800 Charter School Grants	(100,283)	(15,419)	(115,702)	(822,479)
47000 Law Library Fund	2,356,018	84,611	2,440,629	1,875,474
47100 Appellate Judicial System	1,820,254	40,270	1,860,524	1,672,269
	<u>113,164,997</u>	<u>(9,888,856)</u>	<u>103,276,141</u>	<u>100,397,760</u>
Total Governmental Funds Cash and Investments	<u>\$ 738,201,816</u>	<u>\$ (72,318,446)</u>	<u>\$ 665,883,370</u>	<u>\$ 562,091,537</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 AUGUST 31, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF August 2025	ACTUAL YTD August 2025	FUNDS AVAILABLE August 2025	FUNDS AVAILABLE August 2024
General Government					
1010 GG-County Judge	918,331	\$ 17,993	\$ 646,660	\$ 253,678	85,381
1011 Truancy Courts	862,855	53,037	604,960	204,859	40,297
1016 Planning and Development	693,407	627	787,924	(95,144)	71,728
1020 GG-Commissioners Court Administrator	3,654,021	171,844	3,610,288	(128,111)	(305,922)
1021 GG-Operation Services-Engineering	1,458,908	412,029	847,316	199,564	427,921
1022 GG-Operation Services- Facilities	33,149,713	3,527,792	23,862,913	5,759,007	5,096,292
1023 GG-Operation Services- Comm/Central Svcs	8,486,476	2,223,200	5,601,125	662,151	218,541
1024 GG-Operations Services-Records Mgt	1,117,823	40,089	1,048,485	29,249	(64,009)
1027 GG-Operations-Auto Service Center	12,396,381	4,624,105	7,253,141	519,135	(313,124)
1035 GG- Tax Assessor/Collector	19,109,494	60,565	18,574,470	474,459	(34,195)
1040 Human Resource/Civil Service	7,662,463	366,812	6,400,789	894,862	2,223,826
1045 Record Bldg Fitness	269,107	5,029	6,509	257,568	256,322
1047 Records Building Cafe	1,600,000	172,733	492,258	935,009	32,190
1050 GG-County Treasurer	1,891,293	18,997	1,699,729	172,566	256,362
1060 Office of Budget and Evaluation	1,398,267	6,206	1,239,680	152,381	38,775
1070 GG-County Auditor	12,619,269	26,796	9,480,119	3,112,354	(38,760)
1075 Finance and Accounting	1,000	-	-	1,000	-
1076 Accounts Payable	10,698	-	6,063	4,635	-
1077 Payroll	500	-	-	500	-
1080 GG-Purchasing	2,296,855	22,024	1,678,229	596,601	16,997
1082 Small Business Enterprise SBE	921,329	4,478	759,815	157,036	119,976
1085 ERP Transformation Office	20,178	-	6,880	13,298	-
1210 Elections	14,594,520	749,570	11,163,062	2,681,888	(2,956,291)
1215 Election Contract Operations	7,720,806	520,910	5,687,557	1,512,339	-
Subtotal General Government	132,853,693	13,024,838	101,457,971	18,370,883	5,172,306
Community Services					
2050 Texas Cooperative Extension/Dallas Cty	706,349	36,327	341,807	328,216	279,755
2060 Veterans Service	585,272	355	506,103	78,814	56,669
Subtotal Community Services	1,291,621	36,682	847,910	407,030	336,424
Law Enforcement					
3110 Executive	2,057,533	2,350	2,048,668	6,516	(11,165)
3113 Internal Affairs	1,342,901	7	1,236,852	106,042	(25,095)
3114 Compliance	636,765	-	538,907	97,857	36,724
3121 General Services	2,350,529	32	2,354,653	(4,157)	(241,342)
3122 Personnel	1,547,827	28,933	1,421,463	97,430	(138,211)
3123 Training	4,279,473	171,106	3,864,045	244,323	(2,860,105)
3124 Communications	2,508,770	3,117	2,417,326	88,327	(200,452)
3125 Fiscal	4,875,726	111,881	3,929,524	834,322	(1,814,523)
3126 Photo Lab	384,549	21,178	275,630	87,742	82,635
3128 Bonds	2,829,605	20,201	2,611,967	197,438	(139,561)
3129 Bailiff	13,149,802	4,255	14,300,178	(1,154,630)	(4,545,266)
3130 Warrants	5,908,815	27,704	6,006,215	(125,103)	(962,455)
3131 Fugitive Transportation	2,364,614	489	2,307,033	57,092	(99,565)
3132 Civil	503,767	5,795	478,427	19,545	56,668
3134 Criminal Investigation	4,774,270	6,378	4,038,996	728,896	(250,432)
3136 FLEET	322,347	1,607	303,953	16,786	33,749
3137 Freeway Management Program	13,830,634	14,031	13,649,881	166,722	(1,427,108)
3140 Detention Services	1,451,730	203	2,086,430	(634,904)	(89,747)
3141 North Tower	34,818,870	39,401	38,956,629	(4,177,160)	(6,250,157)
3142 West Tower	21,274,561	20,729	26,895,576	(5,641,744)	(5,066,340)
3147 Central Intake	15,202,125	47,370	17,264,392	(2,109,637)	(2,224,242)
3148 South Tower	23,825,118	36,280	29,859,920	(6,071,082)	(6,089,120)
3150 Classification and Release	28,759,131	35,642	29,500,449	(776,959)	(6,627,596)
3152 Central Kitchen	15,821,160	844,613	13,861,215	1,115,332	(189,001)
3153 Central Laundry	2,588,039	49,688	2,738,679	(200,329)	(501,898)
3155 Jail Medical	14,670,916	6,042	15,638,951	(974,077)	(3,573,836)
3156 Court Security	1,315,301	3,171	1,225,861	86,268	1,165,134
3157 Fiscal Vault	-	-	-	-	850
3158 Data Management Unit Dispositions	4,430	-	63,011	(58,581)	2,500
3159 CJIS Compliance & Technology	1,920,606	4,702	2,065,768	(149,863)	(1,754,607)
Subtotal Sheriff	225,319,915	1,506,905	241,940,600	(18,127,589)	(43,703,564)
3210 Constable Precinct #1	3,366,102	44,520	2,919,912	401,670	121,080
3220 Constable Precinct #2	2,072,255	26,410	1,889,611	156,234	205,560
3230 Constable Precinct #3	2,550,209	1,024	2,298,900	250,285	520,374
3240 Constable Precinct #4	2,858,714	27,023	2,413,768	417,923	207,783
3250 Constable Precinct #5	2,038,720	80,641	2,135,252	(177,174)	(244,033)
Subtotal Constable	12,886,000	179,618	11,657,443	1,048,939	810,762
3311 Crime Lab	12,556,466	358,003	9,236,551	2,961,912	1,355,485
3312 Medical Examiner	11,003,603	184,367	10,048,495	770,741	1,010,757
3313 Breath Alcohol Program	372,856	1,984	329,365	41,508	24,201
Subtotal Institute of Forensic Sciences	23,932,925	544,354	19,614,411	3,774,160	2,390,442
3020 Community Supervision	2,005,107	103,162	1,788,584	113,362	451,185
3030 Public Service Program	1,966,675	7,361	1,840,570	118,744	87,210
3043 Unincorporated Area Services	343,248	23,142	232,490	87,616	102,165
Subtotal Law Enforcement	266,453,870	2,364,540	277,074,098	(12,984,768)	(39,861,799)
Justice Administration					
4001 Building Security	14,542,986	136,334	13,729,275	677,377	2,097,966

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 AUGUST 31, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025	ENCUMBRANCES AS OF August 2025	ACTUAL YTD August 2025	FUNDS AVAILABLE August 2025	FUNDS AVAILABLE August 2024
	(a)				
4002 Emergency Management	1,213,389	13,714	935,548	264,127	(60,034)
4003 Fire Marshal	2,281,692	122,865	2,089,551	69,275	(865,461)
4011 District Attorney	66,132,175	130,680	64,339,000	1,662,496	1,832,881
4012 DA-Special Allocation	-	-	(133,049)	133,049	-
4013 Drug Court Program	396,840	181	245,059	151,600	54,915
4014 Jail Diversion	1,639,498	22,277	1,222,699	394,521	9,159
4015 Divert Court Department	413,646	4,422	168,763	240,461	259,031
4016 S.T.A.C. Court	87,705	656	84,446	2,604	65,868
4020 District Clerk	15,630,252	29,013	15,036,819	564,420	1,566,051
4031 County Clerk	11,991,582	17,715	12,487,102	(513,235)	429,673
4032 County Clerk-Collections	1,215,816	(3)	862,681	353,138	171,121
4033 Truancy Courts Clerks	867,618	-	814,994	52,624	160,108
4040 Public Defender	20,434,484	201,048	20,679,093	(445,657)	(289,830)
4051 District Court Administration	1,039,498	7,650	659,562	372,286	(69,554)
4056 Domestic Relations Office Administration	3,690,839	3,541	3,159,859	527,439	228,423
4060 Jury Service	3,659,110	(2,405)	2,931,842	729,673	(511,106)
4065 Grand Jury Service	312,820	-	286,164	26,656	(50,340)
4071 5th Court of Appeals	494,414	-	146,112	348,301	351,450
4072 First Admin. Judicial Region	171,797	-	171,797	-	4,644
4080 Court Cost Miscellaneous	398,945	-	354,422	44,522	7,721,515
4110 14th Civil District Court	484,913	510	322,507	161,896	72,523
4115 44th Civil District Court	465,543	9,366	306,936	149,242	(4,901)
4120 68th Civil District Court	425,204	438	293,846	130,921	(13,585)
4125 95th Civil District Court	460,036	739	323,164	136,132	16,153
4130 101st Civil District Court	470,915	917	280,780	189,217	160,743
4135 116th Civil District Court	457,889	263	343,167	114,458	10,250
4140 134th Civil District Court	469,564	433	299,957	169,174	89,124
4145 160th Civil District Court	415,964	1,189	279,763	135,011	21,552
4150 162nd Civil District Court	431,506	1,524	310,567	119,415	118,539
4155 191st Civil District Court	465,622	399	256,154	209,069	85,665
4160 192nd Civil District Court	426,846	1,017	281,544	144,285	14,557
4165 193rd Civil District Court	365,019	1,461	211,413	152,145	14,555
4170 298th Civil District Court	487,828	393	308,504	178,932	75,887
4175 Civil District Masters	407,113	895	379,357	26,861	189,431
4180 Civil Tax Court	425,317	2,033	350,930	72,354	126,789
4210 254th Family Court	823,386	706	491,121	331,559	300,299
4215 255th Family Court	775,846	1,498	544,470	229,879	150,827
4220 256th Family Court	742,266	3,967	550,476	187,823	62,882
4225 301st Family Court	810,280	1,457	616,838	191,984	57,645
4230 302nd Family Court	784,540	586	525,453	258,502	159,902
4235 303rd Family Court	776,283	1,054	544,344	230,885	117,481
4240 330th Family Court	826,437	1,904	562,568	261,965	163,444
4250 IV-D Court	509,109	63,616	124,521	320,972	101,806
4310 304th Juvenile Court	2,536,345	10,952	2,450,612	74,781	(133,837)
4320 305th Juvenile Court	2,494,474	33,498	2,073,609	387,368	363,907
4401 Criminal District Court #1	1,231,023	17,447	1,151,670	61,906	(422,011)
4402 Criminal District Court #2	1,003,222	12,890	920,484	69,848	(8,158)
4403 Criminal District Court #3	1,538,206	3,125	1,368,254	166,827	(504,025)
4404 Criminal District Court #4	1,413,292	9,618	1,237,507	166,167	(582,980)
4405 Criminal District Court #5	1,605,790	125	1,326,220	279,445	(336,514)
4406 Criminal District Court #6	1,712,797	11,049	1,545,443	156,306	(643,231)
4407 Criminal District Court #7	1,481,952	16,780	1,414,968	50,204	(273,989)
4410 194th Criminal District Court	1,447,612	26,670	1,399,468	21,474	(367,535)
4415 195th Criminal District Court	1,263,193	18,466	1,197,217	47,511	(360,535)
4420 203rd Criminal District Court	1,402,308	1,670	1,316,250	84,388	(506,524)
4425 204th Criminal District Court	1,532,367	712	1,361,147	170,507	(541,401)
4430 265th Criminal District Court	1,258,575	18,755	1,134,690	105,130	54,876
4435 282nd Criminal District Court	1,537,199	27,093	1,376,151	133,955	(710,801)
4440 283rd Criminal District Court	1,503,291	8,698	1,172,099	322,494	(215,869)
4445 291st Criminal District Court	1,360,055	16,835	1,265,060	78,159	(415,023)
4450 292nd Criminal District Court	1,327,326	12,295	1,153,804	161,226	(267,300)
4455 363rd Criminal District Court	1,290,469	18,238	1,151,573	120,658	(346,522)
4460 Criminal District Magistrates	2,921,885	3,428	3,039,314	(120,858)	(389,608)
4461 Pretrial Release	8,439,544	886,740	6,555,813	996,991	1,048,483
4465 Staff Attorneys	1,028,432	5,644	1,213,588	(190,801)	11,762
4470 Criminal District Court Manager	1,372,236	47,714	1,435,773	(111,251)	(18,850)
4501 County Court at Law #1	661,164	1,661	594,249	65,253	1,668
4502 County Court at Law #2	883,197	916	494,454	387,827	147,814
4503 County Court at Law #3	648,467	26,191	514,185	108,091	2,818
4504 County Court at Law #4	703,642	5,144	568,806	129,692	1,533
4505 County Court at Law #5	803,306	47,734	672,844	82,728	(7,118)
4601 County Criminal Court #1	669,505	2,163	527,301	140,041	(18,953)
4602 County Criminal Court #2	934,804	10,903	729,221	194,680	78,409
4603 County Criminal Court #3	509,711	9,645	488,146	11,920	3,456
4604 County Criminal Court #4	855,380	11,922	734,458	109,001	22,267
4605 County Criminal Court #5	1,002,447	4,578	809,917	187,952	(72,804)
4606 County Criminal Court #6	987,434	10,477	1,024,783	(47,826)	(102,833)
4607 County Criminal Court #7	770,405	3,111	684,788	82,506	(104,831)
4608 County Criminal Court #8	888,102	4,740	782,317	101,046	(133,468)
4609 County Criminal Court #9	701,033	4,445	557,391	139,197	(36,826)
4610 County Criminal Court #10	976,461	16,912	844,969	114,580	(145,051)
4611 County Criminal Court #11	963,636	5,134	853,720	104,783	(76,786)
4615 County Criminal Court of Appeals	394,932	13	363,070	31,849	10,144
4616 County Criminal Court of Appeals #2	760,008	9,416	596,960	153,633	43,704

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 AUGUST 31, 2025 AND 2024**

Exhibit B

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF August 2025	ACTUAL YTD August 2025	FUNDS AVAILABLE August 2025	FUNDS AVAILABLE August 2024
4617 County Criminal Court - Magistrate	539	7	335	197	458
4620 County Criminal Court Manager	501,615	4,750	433,943	62,922	(32,716)
4701 Probate Court #1	1,494,939	2,781	1,473,953	18,206	(304,243)
4702 Probate Court #2	1,352,717	2,558	1,038,630	311,528	(12,469)
4703 Probate Court #3	1,581,118	10,965	1,359,301	210,852	255,484
4704 Investigators/Court Visitor Program	2,180,504	666	1,456,828	723,010	650,515
4705 Probate Associates	735,093	3,974	838,760	(107,641)	(147,756)
4811 J.P.- 1-1	1,191,503	4,729	1,200,136	(13,362)	(31,563)
4812 J.P.- 1-2	890,874	4,586	700,512	185,775	96,087
4821 J.P.- 2-1	822,806	9,275	653,306	160,225	166,860
4822 J.P.- 2-2	866,504	2,895	766,247	97,361	66,748
4831 J.P.- 3-1	1,041,997	5,566	894,265	142,166	(13,160)
4832 J.P.- 3-2	958,482	1,213	796,560	160,709	53,317
4841 J.P.- 4-1	854,829	3,687	703,483	147,659	36,530
4842 J.P.- 4-2	877,708	1,128	724,439	152,141	4,714
4851 J.P.- 5-1	867,922	9,714	747,439	110,770	63,126
4852 J.P.- 5-2	889,034	170	665,588	223,275	112,349
Subtotal Justice Administration	233,245,942	2,236,263	213,336,138	17,673,542	10,209,768
Health and Social Services					
5110 Employee Health Clinic	889,310	18,716	631,363	239,231	116,024
5111 Juvenile Administration	26,776,914	2,228,941	22,458,003	2,089,970	2,007,867
5112 Juvenile Psychological Service	3,038,702	-	1,705,708	1,332,994	3,173,367
5114 Juvenile-Detention Center	18,379,026	76,738	17,055,074	1,247,214	1,951,518
5115 Juvenile-Emergency Shelter	3,068,176	18,940	2,769,609	279,627	515,793
5116 Juvenile-Letot Center	4,426,669	18,641	4,057,160	350,869	7,844
5117 Juvenile-Youth Village	5,229,448	98,925	5,034,252	96,271	83,742
5118 Juvenile-Medlock Center	5,610,541	5,434	5,432,996	172,111	590,459
5119 Juvenile-Letot Residential Treatment Center	2,642,054	19,157	2,397,054	225,844	506,607
5120 Health Administration	4,824,173	102,057	3,472,999	1,249,117	(115,236)
5121 Environmental Health	2,347,821	62,094	1,813,474	472,253	332,207
5122 Public Health Lab	4,377,730	271,484	4,154,358	(48,112)	268,309
5123 Preventive Health	4,126,605	381,899	3,342,081	402,625	436,585
5124 Communicable Disease Control	1,070,906	46,595	784,197	240,114	211,306
5125 STD Clinic	2,789,216	116,990	2,518,707	153,518	236,518
5126 TB Clinic	3,034,354	28,816	2,707,652	297,886	621,511
5128 HHS - Finance Admin	1,416,648	43,959	1,412,104	(39,415)	(96,375)
5130 Budget Office Community Contracts	12,080,266	754,653	6,548,397	4,777,216	5,501,422
5140 CPS Program	3,589,273	719,558	2,497,653	372,062	2,559,739
5150 Child Nutrition Program	841,145	827	560,282	280,036	-
5170 Welfare Assistance	3,463,510	35,950	3,046,125	381,435	(362,263)
Subtotal Health and Social Services	114,022,487	5,050,374	94,399,249	14,572,864	18,546,944
Other Operating					
6340 Wilmer Substance Abuse Facility	322,733	1,258	296,103	25,372	23,290
6930 Cash Match for Grants	11,835,551	-	11,835,551	-	-
9910 Countywide Appropriations	24,581,392	3,426,114	17,038,399	4,116,879	6,766,636
9940 Reserves and Contingency	19,686,187	-	-	19,686,187	52,036,919
Subtotal Other Operating	56,425,863	3,427,372	29,170,053	23,828,438	58,826,845
9950 Emergency Reserves (a)	4,418,121	-	-	4,418,121	90,504,962
Grand Total	\$ 808,711,597.63	\$ 26,140,069	\$ 716,285,419	\$ 66,286,110	\$ 143,735,450
Budget includes encumbrances which are carried forward from prior fiscal year end in the amount of				\$ 16,927,094	\$ 31,476,492

Reconciliation of budget components to budget funds available and budgeted expenditures	
General Fund Revenue Budget	791,784,504.00
General Fund Expenditure Budget in	
Excess of Revenue/FY2025 Encumbrance	
Carryforwards	16,927,093.63
FY 2025 Budget	808,711,597.63
Budget FY 2025	808,711,597.63
Budget per budget funds available	808,711,597.63
	\$ -

(a) Following is a reconciliation of the Initial LAB FY 25 General Fund Reserves Budget to current funds available balance:

General Fund Reserves Budget	4,297,968
Miscellaneous transfers to various departments	120,153.70
	\$ 4,418,121

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

**DALLAS COUNTY
OTHER FUNDS
FUNDS AVAILABLE ANALYSIS
FOR THE MONTH ENDED AUGUST 31, 2025**

Exhibit B-2

DEPARTMENT	BUDGET FY 2025 (a)	ENCUMBRANCES AS OF August 2025	ACTUAL YTD August 2025	FUNDS AVAILABLE August 2025
Road and Bridge				
2510 Road Precinct #1	8,946,174	\$ 1,501	\$ 1,552,176	\$ 7,392,497
2520 Road Precinct #2	9,768,674	22,511	3,343,354	6,402,809
2530 Road Precinct #3	9,347,055	466,440	4,096,908	4,783,707
2540 Road Precinct #4	8,660,707	438,765	3,369,793	4,852,148
2550 Road Reserves	33,568,125	396,762	28,026,839	5,144,525
Subtotal Road and Bridge	70,290,735	1,325,978	40,389,071	28,575,686
Permanent Improvement Fund				
1022 GG-Operation Services- Facilities	15,525,259	1,174,383	3,708,834	10,642,042
9420 Facilities Projects	5,584,707	1,169,394	3,749,864	665,450
Subtotal Permanent Improvement Fund	21,109,967	2,343,777	7,458,698	11,307,492
Alternative Dispute Resolution				
4054 Alt.Dispute Resolution-Dept	1,761,940	30,958	329,235	1,401,747
9950 Emergency Reserves	4,679,280	-	-	4,679,280
Subtotal Alternative Dispute Resolution	6,441,220	30,958	329,235	6,081,027
Dallas County Historical Commission				
2080 Historical Commission	6,500	140	6,045	315
9950 Emergency Reserves	11,140	-	-	11,140
Subtotal Dallas County Historical Commission	17,640	140	6,045	11,455
Major Technology				
1090 IT Data Services	60,273,971	11,176,113	40,723,985	8,373,873
1095 IT - Countywide Maintenance	41,271,427	4,796,847	33,660,825	2,813,754
9410 IT Projects	2,732,818	29,222	208,830	2,494,766
Subtotal Major Technology	104,278,216	16,002,183	74,593,640	13,682,393
Major Projects Fund				
1022 GG-Operation Services- Facilities	45,296,163	7,025,927	34,718,334	3,551,902
1090 IT Data Services	728,165	55,049	(100,000)	773,116
2110 Public Works	10,830,793	218,236	7,941,502	2,671,056
2115 PW - Economic Development	250,401	250,401	-	-
2510 Road Precinct #1	388,534	-	388,084	450
2520 Professional/Consultant Fees	428,250	235,150	189,634	3,466
9101 Park & Open Space Adm	2,378,207	459,168	388,036	1,531,004
9410 IT Projects	7,171,936	-	84,420	7,087,516
9411 District #1 Community and Econ Development	1,458,122	-	-	1,458,122
9412 District #2 Community and Econ Development	1,892,902	-	939,771	953,131
9413 District #3 Community and Econ Development	2,000,000	-	-	2,000,000
9414 District #4 Community and Econ Development	2,000,000	-	822,473	1,177,527
9415 County Judge Community and Econ Development	4,000,000	-	816,093	3,183,907
9417 County New Directions Program	2,896,909	-	2,294,647	602,262
9420 Facilities Projects	72,631,303	21,903,661	20,129,622	30,598,020
9430 Public Works Projects	134,017,527	104,186,247	23,256,311	6,574,970
9910 Countywide Appropriations	14,843,178	608,589	26,939,806	(12,705,217)
Subtotal Major Projects Fund	303,212,390	134,942,427	118,808,732	49,461,231
Interest & Debt Retirement Fund				
7144 Limited Tax Refunding Bonds Series 2013	1,351,750	-	1,375,500	(23,750)
7147 Combination Tax and Parking Garage Revenue Certificate	15,337,725	-	14,777,150	560,575
7148 Certificates of Obligation, Series 2022	12,890,000	-	12,560,325	329,675
9950 Emergency Reserves	26,592,073	-	-	26,592,073
Subtotal Interest & Debt Retirement Fund	56,171,548	-	28,712,975	27,458,573
Major Grants				
9466 Major Grants	304,474,882	6,082,047	124,438,222	173,954,612
Subtotal Major Grants	304,474,882	6,082,047	124,438,222	173,954,612
HUD Section 8 Fund				
9467 HUD Section 8	112,971,220	282,195	64,049,101	48,639,923
Subtotal HUD Section 8 Fund	112,971,220	282,195	64,049,101	48,639,923
Charter School Grants				
9468 Charter School	10,575,486	24,438	6,950,437	3,600,611
Subtotal Charter School Grants	10,575,486	24,438	6,950,437	3,600,611
Law Library Fund				
9010 Library Assistance	2,027,482	34,588	1,048,731	944,162
Subtotal Law Library	2,027,482	34,588	1,048,731	944,162
Appellate Justice System				
4090 Appellate Justice System	780,292	-	332,131	448,161
9950 Emergency Reserves	461,597	-	-	461,597
Subtotal Appellate Justice System	1,241,889	-	332,131	909,758
Grand Total	\$ 992,812,674	\$ 161,068,732	\$ 467,117,018	\$ 364,626,924

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 AUGUST 31, 2025 AND 2024

Exhibit C

FUND	FY 2025 BUDGET (a)	ENCUMBRANCES August 2025	ACTUAL MONTH OF August 2025	YTD ACTUAL + ENCUMBRANCES August 2025	BALANCE OF BUDGET August 2025	YTD ACTUAL + ENCUMBRANCES August 2024
10500 Road & Bridge	-	-	-	-	-	\$ -
10501 Road & Bridge District 1	8,946,174	1,501	95,016	1,553,677	7,392,497	1,964,743
10502 Road & Bridge District 2	9,768,674	22,511	87,028	3,365,865	6,402,809	794,116
10503 Road & Bridge District 3	9,347,055	466,440	481,738	4,563,348	4,783,707	5,641,316
10504 Road & Bridge District 4	8,660,707	438,765	355,602	3,808,558	4,852,148	2,973,077
10505 Road Reserves	33,568,125	396,762	12,028,403	28,423,600	5,144,525	12,419,040
12000 General Fund	808,711,598	26,140,069	89,989,772	742,425,488	66,286,110	720,769,060
12600 Permanent Improvement Fund	21,109,967	2,343,777	583,154	9,802,475	11,307,492	9,696,891
16200 Alternate Dispute Resolution	6,441,220	30,958	26,418	360,193	6,081,027	432,515
16800 Dallas County Historical Commission	17,640	140	-	6,185	11,455	632
19500 Major Technology Fund	104,278,216	16,002,183	6,672,083	90,595,822	13,682,393	78,472,544
19600 Major Projects	303,212,390	134,942,427	10,522,739	253,751,159	49,461,231	260,156,950
20500 Interest & Debt Retirement Fund	56,171,548	-	-	28,712,975	27,458,573	29,579,475
46600 Grants	304,474,882	6,082,047	12,939,262	130,520,270	173,954,612	135,691,825
46700 HUD Section 8	112,971,220	282,195	6,070,417	64,331,297	48,639,923	56,061,707
46800 Charter School Grants	10,575,486	24,438	914,707	6,974,875	3,600,611	8,173,817
47000 Law Library Fund	2,027,482	34,588	102,215	1,083,320	944,162	1,119,351
47100 Appellate Judicial System	1,241,889	-	9,334	332,131	909,758	95,793
Total	\$ 1,801,524,271	\$ 187,208,801	\$ 140,877,887	\$ 1,370,611,237	\$ 430,913,034	\$ 1,324,042,852

(a) Budget includes Legally Adopted Budget and Carry Forward Budget from FY24.

(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 AUGUST 31, 2025 AND 2024**

Exhibit D

FUND	FY 2025 BUDGET	ACTUAL MONTH OF August 2025	TOTAL YTD REVENUE August 2025	BALANCE OF BUDGET August 2025	TOTAL YTD REVENUE August 2024
10500 Road and Bridge	\$ 28,765,210	\$ -	\$ -	\$ (28,765,210)	\$ 143,470
10501 Road & Bridge District 1	-	3,003,306	4,712,028	4,712,028	1,835,739
10502 Road & Bridge District 2	-	3,017,939	4,848,738	4,848,738	2,056,158
10503 Road & Bridge District 3	-	3,029,111	7,569,602	7,569,602	4,390,992
10504 Road & Bridge District 4	-	3,005,253	6,840,738	6,840,738	2,744,694
10505 Road Reserves	-	1,516,309	24,936,487	24,936,487	23,313,859
12000 General Fund	791,784,505	7,149,167	800,217,533	8,433,028	723,538,914
12600 Permanent Improvement	8,499,432	68,926	8,677,985	178,553	14,712,104
16200 Alternate Dispute	1,230,000	143,673	1,383,234	153,234	1,480,367
16800 Historical Commission	-	25	555	555	1,003
19500 Major Technology	81,070,500	80,459	80,587,548	(482,952)	69,515,741
19600 Major Projects	135,399,468	2,581,511	135,765,219	365,751	142,673,646
20500 Debt Service	35,659,642	(72,240)	32,587,153	(3,072,489)	36,200,515
46400 American Rescue Plan	3,500,000	84,789	1,220,607	(2,279,393)	2,758,975
46600 Projected Federal Grants	115,609,044	10,636,680	106,644,975	(8,964,069)	145,005,632
46700 HUD Section 8	60,968,500	6,879,895	76,729,182	15,760,682	55,349,952
46800 Charter School Grants	9,529,205	1,217,422	6,716,021	(2,813,184)	6,751,114
47000 Law Library	1,580,000	167,747	1,681,374	101,374	1,597,961
47100 Appellate Judicial	340,000	49,823	517,839	177,839	340,419
TOTAL	\$ 1,273,935,506	\$ 42,559,793	\$ 1,301,636,817	\$ 27,701,311	\$ 1,234,411,254

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 AUGUST 31, 2025 AND 2024**

Exhibit E

DESCRIPTION	FY 2025 BUDGET	ACTUAL MONTH OF August 2025	TOTAL YTD REVENUE August 2025	BALANCE OF BUDGET August 2025	TOTAL YTD REVENUE August 2024
Ad Valorem and Occupation Tax	\$ 613,731,232	\$ (259,968)	\$ 608,587,041	\$ (5,144,191)	\$ 553,977,816
Licenses, Permits and Registrations	29,900,000	96,601	31,107,514	1,207,514	31,493,238
Fines and Forfeitures	226,000	266,395	677,450	451,450	605,233
Use of Money and Property	15,399,000	1,670,266	14,660,139	(738,861)	21,755,093
Charges for Current Services - General Government	49,102,000	2,416,887	45,788,171	(3,313,829)	44,405,581
Charges for Current Services - Public Safety	10,571,500	898,122	10,277,535	(293,965)	10,067,142
Charges for Current Services - Judiciary	18,693,063	1,830,236	19,106,279	413,216	17,145,613
Reimbursements for Current Services - General Government	836,000	255,633	714,419	(121,581)	860,661
Reimbursements for Current Services - Public Safety	19,995,776	1,780,832	17,379,933	(2,615,843)	18,220,967
Reimbursements for Current Services - Judicial	4,467,736	442,447	4,284,454	(183,282)	4,917,303
Reimbursements for Current Services - Health	12,513,561	185,998	9,400,920	(3,112,641)	7,916,154
Intergovernmental - General Government	1,511,500	64,161	1,653,716	142,216	1,396,238
Intergovernmental - Public Safety	600,000	-	893,110	293,110	-
Intergovernmental - Streets and Highways	1,259,000	-	1,260,770	1,770	659,000
Intergovernmental - Judiciary	1,037,500	294,505	1,046,278	8,778	1,125,074
Intergovernmental - Health and Welfare	178,000	12,300	220,650	42,650	243,185
Miscellaneous	1,156,000	78,089	2,539,372	1,383,372	2,440,727
Interfund Transfers	10,606,637	(2,883,336)	30,619,782	20,013,145	6,309,890
TOTAL	\$ 791,784,505	\$ 7,149,167	\$ 800,217,533	\$ 8,433,028	\$ 723,538,914

(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 AUGUST 31, 2025 AND 2024**

ASSETS	<u>August 31, 2025</u>	<u>August 31, 2024</u>
Cash and Investments	\$ 217,796,094 (c)	\$ 681,567,046 (c)
Inventories, Stock Room	61,872	61,872
Net Receivables - Other	<u>628,000 (a)</u>	<u>925,000 (a)</u>
Subtotal Net Receivables	<u>628,000</u>	<u>925,000</u>
Due from Other Governmental Units	<u>47,763</u>	<u>47,763</u>
Total Receivables	675,763	972,763
Prepayments and other assets	<u>0</u>	<u>208,028</u>
TOTAL ASSETS	<u>\$ 218,533,728</u>	<u>\$ 682,809,708</u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	43,382,888 (b)	357,477,691 (b)
Due to Other Governmental Units	<u>59,315,029 (c)</u>	<u>202,151,315 (c)</u>
TOTAL LIABILITIES	102,697,917	559,629,006
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves	61,872	269,899
Projects	35,003,221	70,856,115
Projects - Encumbrances	1,539,803	7,810,507
Other - Encumbrances	20,911,943	28,818,986
UNRESERVED		
General Fund	-	-
Other Funds	<u>58,318,973</u>	<u>15,425,195</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	<u>\$ 218,533,728</u>	<u>\$ 682,809,708</u>

(a) Net Receivables - other includes accounts receivable and accrued interest using amounts presented in the most recent ACFR for the fiscal years ended September 30, 2024.

(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 August 31, 2025 including accrued interest, \$59,207,150 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 AUGUST 31, 2025 AND 2024

Exhibit F

FUND	BEGINNING BALANCE August 2025	ACTUAL MONTH OF August 2025	ENDING BALANCE August 2025	ENDING BALANCE August 2024
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ 124,476	\$ (41,862)	\$ 82,614	\$ 126,066
17000 Return Check Collection	(75,352)	2,256	(73,096)	(77,053)
19000 CMAQ-Congestion, Mitigation & Air	73,255	-	73,255	73,255
21000 DS Arbitrage Rebate	168	-	168	168
46400 American Rescue Plan	68,012,862	(3,223,923)	64,788,939	171,110,322
	<u>68,135,409</u>	<u>(3,263,529)</u>	<u>64,871,879</u>	<u>171,232,758</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	2,319,798	77,775	2,397,573	2,300,781
20100 Technology Fund	515,644	12,626	528,270	395,945
20200 Local Government Fund	19,573,652	(153,716)	19,419,937	17,657,213
20300 Local Official Fund	38,106,189	(4,500,078)	33,606,111	33,573,430
20400 Record Management Fund	16,943,998	(172,233)	16,771,765	19,687,977
50000 Payroll	41,750,046	242,421	41,992,467	356,654,944
53400 DA - Restitution	745,351	(191,388)	553,963	281,813
53800 DA - Check Processing	192,241	(6,714)	185,527	195,360
54700 DA - State Forfeitures/Other	162,194	234	162,429	157,052
70400 Unallocated Tax	690,902	-	690,902	690,902
	<u>121,000,016</u>	<u>(4,691,073)</u>	<u>116,308,943</u>	<u>431,595,418</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
41500 1995A Permanent Improvement	-	-	-	-
44100 Combination Tax and Parking Series 2016	1,445,297	-	1,445,297	1,845,308
44200 Certificates of Obligation, Series 2022	32,160,196	(69,499)	32,090,697	73,814,286
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
	<u>33,605,493</u>	<u>(69,499)</u>	<u>33,535,994</u>	<u>75,659,593</u>
Road Funds:				
42700 Unlimited Tax Refunding & Improv	2,658,578	-	2,658,578	2,658,578
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>3,079,277</u>
Total Governmental Funds Cash and Investments	<u>\$ 225,820,195</u>	<u>\$ (8,024,101)</u>	<u>\$ 217,796,094</u>	<u>\$ 681,567,046</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 remaing 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 August 31, 2025 including accrued interest, \$59,207,150 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 AUGUST 31, 2025 AND 2024

Exhibit G

FUND	ENCUMBRANCES August 2025	ACTUAL MONTH OF August 2025	YTD ACTUAL + ENCUMBRANCES August 2025	YTD ACTUAL + ENCUMBRANCES August 2024
GOVERNMENTAL FUNDS:				
Major Funds:				
12500 Petit Jury Fund	\$ -	\$ 41,882	\$ 42,500	\$ 55,386
17000 Return Check Collection	-	-	-	-
19000 CMAQ-Congestion, Mitigation & Air	-	-	-	-
21000 DS Arbitrage Rebate	-	-	-	-
46400 American Rescue Plan	16,208,735	2,997,224	89,490,633	163,181,326
	<u>16,208,735</u>	<u>3,039,106</u>	<u>89,533,133</u>	<u>163,236,712</u>
Other Non-Major Governmental Funds:				
Special Revenue Funds:				
20000 Judicial Fund	27,453	8,213	509,463	471,118
20100 Technology Fund	600	-	678	101,347
20200 Local Government Fund	285,717	420,314	4,341,624	7,617,391
20300 Local Official Fund	728,660	6,402,042	12,562,933	6,255,544
20400 Record Management Fund	3,660,779	820,876	14,650,732	13,564,234
50000 Payroll	-	-	-	-
53400 DA - Restitution	-	292,465	1,442,399	1,718,152
53500 District Attorney Forfeiture	-	-	-	-
53800 DA - Check Processing	-	8,269	123,849	79,575
54700 DA - State Forfeitures/Other	-	-	724	2,415
	<u>4,703,209</u>	<u>7,952,178</u>	<u>33,632,403</u>	<u>29,809,776</u>
Capital Project Funds (a):				
Permanent Improvement Funds:				
44100 Combination Tax and Parking Series 2016	48,923	-	448,923	695,857
44200 Certificates of Obligation, Series 2022	1,490,880	30,468	37,390,506	32,570,117
48200 Permanent Improvement Bond Series	-	-	-	-
49300 1992A Permanent Improvement Bond	-	-	-	-
Subtotal permanent improvement funds	<u>1,539,803</u>	<u>30,468</u>	<u>37,839,429</u>	<u>33,265,973</u>
Road Funds:				
42700 Unlimited Tax Refunding & Improv	-	-	-	-
49200 1992 Road Bond Fund	-	-	-	-
Subtotal road funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal capital project funds	<u>1,539,803</u>	<u>30,468</u>	<u>37,839,429</u>	<u>33,265,973</u>
Total	<u>\$ 22,451,746</u>	<u>\$ 11,021,752</u>	<u>\$ 161,004,965</u>	<u>\$ 226,312,462</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 AUGUST 31, 2025 AND 2024**

Exhibit H

FUND	ACTUAL MONTH OF August 2025	TOTAL YTD REVENUE August 2025	TOTAL YTD REVENUE August 2024
GOVERNMENTAL FUNDS:			
Major Funds:			
12500 Petit Jury Fund	\$ -	\$ -	\$ -
17000 Return Check Collection	1,617	10,949	(9,113)
19000 CMAQ-Congestion, Mitigation & Air	-	-	-
21000 DS Arbitrage Rebate	-	-	-
46400 American Rescue Plan (b)	84,789	1,220,607	2,758,975
	<u>86,406</u>	<u>1,231,555</u>	<u>2,749,863</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
20000 Judicial Fund	93,904	567,489	669,432
20100 Technology Fund	12,626	123,425	122,991
20200 Local Government Fund	342,092	4,648,332	4,120,789
20300 Local Official Fund	1,164,822	11,746,859	12,243,950
20400 Record Management Fund	685,881	7,890,976	7,727,422
50000 Payroll	-	-	-
53400 DA - Restitution	101,077	1,478,955	1,825,252
53800 DA - Check Processing	1,555	141,880	94,627
54700 DA - State Forfeitures/Other	234	3,822	6,458
	<u>2,402,190</u>	<u>26,601,737</u>	<u>26,810,922</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>\$ 2,488,597</u>	<u>\$ 27,833,292</u>	<u>\$ 29,560,785</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 August 31, 2025 including accrued interest, \$59,207,150 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 AUGUST 31, 2025

Exhibit I

Payment Fiscal Year	Principal	Interest	Total
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>\$ 179,530,000</u>	<u>\$ 60,413,600</u>	<u>\$ 239,943,600</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 AUGUST 31, 2025 AND 2024

Exhibit J

FUND	BEGINNING BALANCE August 2025	ACTUAL MONTH OF August 2025	ENDING BALANCE August 2025	ENDING BALANCE August 2024
FIDUCIARY AND AGENCY FUNDS:				
12800 Adult Probation Fund	\$ 26,998,533	\$ (790,226)	\$ 26,208,307	\$ 7,288,838
13000 Election Fund-Special	102,789	-	102,789	(69,806)
16600 State Report Interest Fund	636,771	554,564	1,191,335	1,117,005
50100 County Clerk-Special	25,571,633	(101,402)	25,470,232	24,286,956
50200 County Clerk-Trust	36,731,354	216,125	36,947,479	33,701,973
50300 District Clerk-Special	10,230,265	(98,831)	10,131,434	10,050,788
50400 District Clerk-Trust	40,775,556	(458,635)	40,316,921	57,139,465
50500 Sheriff-Special	247,162	219,744	466,906	290,578
50600 County Clerk Special Trust Fund	32,107,553	(73,416)	32,034,136	32,645,840
53200 Escrow Fund	18,938,712	534,070	19,472,781	18,855,865
53400 DA - Restitution	745,351	(191,388)	553,963	281,813
53700 Youth Village Special Fund	513	1	514	500
54200 DA - Police Agencies	44,501	68	44,569	42,864
54300 Adult Probation-Restitution	1,810,778	60,881	1,871,659	2,340,422
54400 DA - Attorney General	32,245	52	32,297	31,037
54500 DA - Unadjudicated-Gambling	69,542	109	69,651	66,964
54600 DA - Forfeitures-Narcotics	378,492	473	378,965	218,291
55000 Justice of the Peace 1-1 Special	508,078	307	508,385	503,733
55100 Justice of the Peace 1-2 Special	152,886	250	153,136	143,760
55300 Justice of the Peace 3-3 Special	-	-	-	(1,458)
55400 Justice of the Peace 2-1 Special	428,306	(348)	427,958	432,123
55500 Justice of the Peace 2-2 Special	44,654	(1,000)	43,654	34,000
55600 Justice of the Peace 3-1 Special	66,421	454	66,876	49,183
55700 Justice of the Peace 3-2 Special	260,238	(3,152)	257,086	247,627
55900 Justice of the Peace 4-1 Special	76,829	4,698	81,527	55,205
56000 Justice of the Peace 4-2 Special	49,542	2,178	51,719	42,048
56100 Justice of the Peace 5-1 Special	47,006	(579)	46,427	41,537
56200 Justice of the Peace 5-2 Special	280,399	69	280,468	282,127
57000 Dallas County Housing Fin.	83,764	124	83,888	80,720
57100 Dallas County Housing Fin.	1,177,892	2,154	1,180,045	1,131,744
58000 Constable 1 Special Fund No. 580	51,783	11,857	63,640	51,488
58100 Constable 2 Special Fund No. 581	29,843	(30,372)	(529)	21,710
58200 Constable 3 Special Fund No. 582	87,678	-	87,678	92,522
58400 Constable 4 Special Fund No. 584	(888)	-	(888)	31,168
58600 Constable 5 Special Fund No. 586	1,377	-	1,377	3,923
60000 DCS - Administration	28,204,058	151	28,204,209	28,162,693
67000 Credit Card BOA Charge Back	61	-	61	61
80200 Child Support Holding Fund	101,494	-	101,494	113,096
80700 District Attorney Check Collection	187,340	-	187,340	406,745
80800 Child Support Clearing	13,306	15,814	29,120	57,341
88200 Cash Receipt Default Department Suspense	-	-	-	-
Total Fiduciary and Agency Cash and Investments	<u>\$ 227,273,817</u>	<u>\$ (125,208)</u>	<u>\$ 227,148,609</u>	<u>\$ 220,272,491</u>

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