



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

June 26, 2015

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

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

Balance Sheet: Tax, Fee, and Bond Funds as of May 31, 2015

Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency and School Funds as of May 31, 2015

General Fund: Funds Available Analysis for the eight months ended May 31, 2015

Appropriations Budget/Actual: Tax and Fee Funds for the eight months ended May 31, 2015

Revenue Budget/Actual: Tax and Fee Funds for the eight months ended May 31, 2015

Summary of County Indebtedness as of May 31, 2015

Interfund Transfers for the eight months ended May 31, 2015

Exhibits

A

B

C

D

E

F

The data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

Please contact James Hayes at 214-653-7225 if you have any questions.

Darryl D. Thomas
County Auditor

DT/jh
cc: County Treasurer

**BALANCE SHEET TAX, FEE AND BOND FUNDS
AS OF MAY 31, 2015**

ASSETS		
Cash and Investments		\$ 542,330,890
Inventories, Stock Room		1,768,610
Net Receivables - County Taxes	7,118,614	
Net Receivables - Other	<u>13,166,000 (a)</u>	
Subtotal Net Receivables	20,284,614	
Due from Other Governmental Units	<u>3,333,142</u>	
Total Receivables		23,617,756
Prepayments and other assets		1,351,163
TOTAL ASSETS		<u><u>\$ 569,068,419</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	12,293,883 (b)	
Due to Other Governmental Units	<u>19,730,678</u>	
TOTAL LIABILITIES		32,024,562
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		3,119,773
Projects		182,057,660
General Fund - Encumbrances		19,326,172
Projects - Encumbrances		75,874,873
Other - Encumbrances		19,092,507
 UNRESERVED		
General Fund		185,021,666 (b)
Other, includes taxes and other receivables which total	\$ 12,709,614	<u>52,551,205</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 569,068,419</u></u>

(a) Receivables are valued using estimated amounts including various fees, court costs and grants.

(b) Excludes accrued liabilities including but not limited to: compensated absences, workers compensation, claims and judgments and bonds issued and related interest as indicated on Exhibit E.

SUMMARY OF CASH AND INVESTMENTS
TAX AND FEE, BOND, TRUST AND AGENCY AND SCHOOL FUNDS
AS OF MAY 31, 2015

Exhibit A
1 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 204,981,868	\$ (3,587,436)	\$ 201,394,432
00124 Jury Fund	-	-	-
00125 Petit Jury Fund	6,230	(37,013)	(30,783) (a)
00130 Election Fund-Special	41,751	(151)	41,600
00170 Return Check Collection	(28,712)	(199)	(28,911)
00190 CMAQ-Congestion, Mitigation & Air	941,220	-	941,220
00196 Major Projects	239,403,949	(2,403,342)	237,000,607
00205 Interest & Debt Retirement Fund	19,622,011	153,805	19,775,816
00210 DS Arbitrage Rebate	168	-	168
00466 Projected Federal Grants	10,008,544	(1,562,882)	8,445,662
	<u>474,977,029</u>	<u>(7,437,218)</u>	<u>467,539,811</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	18,827,843	(1,175,620)	17,652,222
00126 Permanent Improvement Fund	4,902,476	(300,931)	4,601,545
00162 Alternate Dispute Resolution	2,648,869	1,889	2,650,758
00168 Dallas County Historical Commission	10,851	-	10,851
00169 Historical Exhibit	635,984	(229,226)	406,758
00195 Major Technology Fund	18,850,105	(1,196,178)	17,653,928
00467 HUD Section 8	2,244,271	231,724	2,475,996
00468 Charter School Grants	3,078,750	129,181	3,207,931
00470 Law Library Fund	326,441	(20,366)	306,076
00471 Appellate Judicial System	232,474	1,089	233,563
00500 Payroll	(1,827)	(2,761)	(4,588) (a)
00535 District Attorney Forfeiture	34	-	34
00538 DA - Check Processing	85,952	639	86,591
00540 DA - Forfeitures-Federal	1,179	-	1,179
00541 DA - Forfeitures-State	288,924	(35,582)	253,341
00547 DA - State Forfeitures/Other	166,579	-	166,579
00704 Unallocated Tax	2,610,940	(867,234)	1,743,706
	<u>54,909,844</u>	<u>(3,463,376)</u>	<u>51,446,469</u>
Capital Project Funds:			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	1,485,973	(25,262)	1,460,711
00440 Tax Notes Series 2013	12,533,321	-	12,533,321
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>14,902,577</u>	<u>(25,262)</u>	<u>14,877,315</u>
Road Funds:			
00414 1995 Road Bond Fund	42,705	-	42,705
00418 Road Bond Series 1996	62,087	-	62,087
00424 Unlimited Tax Road Bonds Series	2,922,813	-	2,922,813
00427 Unlimited Tax Refunding & Improv	4,932,399	-	4,932,399
00481 Public Property Finance Obligati	86,303	-	86,303
00490 Unlimited Tax Road Bond Fund	129,734	-	129,734
00492 1992 Road Bond Fund	86,591	-	86,591
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663
	<u>8,467,295</u>	<u>-</u>	<u>8,467,295</u>
Total Governmental Funds Cash and Investments	<u>553,256,745</u>	<u>(10,925,855)</u>	<u>542,330,890</u>

(a) Negative balance due to timing differences in posting expenditures and transfers to general ledger.

This statement should be read in conjunction with the accompanying Balance Sheet Tax, Fee and Bond Funds.

SUMMARY OF CASH AND INVESTMENTS
TAX AND FEE, BOND, TRUST AND AGENCY AND SCHOOL FUNDS
AS OF MAY 31, 2015

Exhibit A
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	2,583,074	(32,038)	2,551,037
Fiduciary and All Agency Funds:			
00128 Adult Probation Fund	7,013,485	(2,000,410)	5,013,076
00166 State Report Interest Fund	1,143,508	1,000,091	2,143,600
00501 County Clerk-Special	57,427,197	(180,287)	57,246,910
00502 County Clerk-Trust	16,362,632	82,811	16,445,444
00503 District Clerk-Special	6,414,999	(81,292)	6,333,708
00504 District Clerk-Trust	40,902,394	(777,973)	40,124,421
00505 Sheriff-Special	803,843	55,291	859,133
00506 County Clerk Special Trust Fund	15,716,027	(2,461,228)	13,254,799
00532 Escrow Fund	53,138,563	(551,963)	52,586,600
00537 Youth Village Special Fund	518	-	518
00542 DA - Police Agencies	36,684	-	36,684
00543 Adult Probation-Restitution	2,099,069	(67,005)	2,032,064
00544 DA - Attorney General	26,594	-	26,594
00545 DA - Unadjudicated-Gambling	58,012	-	58,012
00546 DA - Forfeitures-Narcotics	123,253	-	123,253
00550 Justice of the Peace 1-1 Special	588,488	(627)	587,861
00551 Justice of the Peace 1-2 Special	347,054	(171)	346,883
00553 Justice of the Peace 3-3 Special	82,846	(211)	82,635
00554 Justice of the Peace 2-1 Special	404,849	3,015	407,863
00555 Justice of the Peace 2-2 Special	101,557	(983)	100,574
00556 Justice of the Peace 3-1 Special	14,529	(681)	13,848
00557 Justice of the Peace 3-2 Special	165,979	(5)	165,974
00559 Justice of the Peace 4-1 Special	330,783	(41,762)	289,021
00560 Justice of the Peace 4-2 Special	51,095	(1,050)	50,045
00561 Justice of the Peace 5-1 Special	24,760	(103)	24,656
00562 Justice of the Peace 5-2 Special	262,946	(274)	262,672
00570 Dallas County Housing Fin.	60,226	-	60,226
00571 Dallas County Housing Fin.	1,049,220	(6,978)	1,042,243
00580 Constable 1 Special Fund No. 580	19,814	5,077	24,892
00581 Constable 2 Special Fund No. 581	11,141	(9,434)	1,707
00582 Constable 3 Special Fund No. 582	3,287	-	3,287
00584 Constable 4 Special Fund No. 584	9,059	(840)	8,219
00586 Constable 5 Special Fund No. 586	61,301	586	61,887
	<u>204,855,713</u>	<u>(5,036,405)</u>	<u>199,819,308</u>
Grand Total (Including Internal Service Fund)	<u>\$ 760,695,531</u>	<u>\$ (15,994,298)</u>	<u>\$ 744,701,234</u>
School Funds			
Operating	\$ 13,171,767	\$ (4,659,711)	\$ 8,512,056
Payroll	40,000	-	40,000
Bonds	767,439	(249,806)	517,633
Total School Funds	<u>\$ 13,979,206</u>	<u>\$ (4,909,517)</u>	<u>\$ 9,069,689</u>

This statement should be read in conjunction with the accompanying Balance Sheet Tax, Fee and Bond Funds.

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2015**

**Exhibit B
Page 1 of 4**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
General Government				
1010 GG-County Judge	\$ 525,096	\$ 2,061	\$ 325,720	\$ 197,315
1011 Truancy Courts	1,575,221	18,742	878,053	678,426
1020 GG-Commissioners Court Administrator	1,558,539	16,679	1,012,778	529,082
1021 GG-Operation Services-Engineering	1,303,968	305,599	668,095	330,273
1022 GG-Operation Services- Facilities	15,759,547	2,529,824	9,026,730	4,202,993
1023 GG-Operation Services- Comm/Central Svcs	4,982,337	806,601	2,786,180	1,389,557
1024 GG-Operations Services-Records Mgt	823,128	52,227	495,150	275,751
1027 GG-Operations-Auto Service Center	3,133,336	439,394	2,180,949	512,993
1035 GG- Tax Assessor/Collector	12,535,337	111,727	8,013,031	4,410,579
1040 Human Resource/Civil Service	5,699,360	172,803	1,696,661	3,829,896
1041 HRCS - 52e Employees	-	-	-	-
1050 GG-County Treasurer	1,136,362	18,067	712,280	406,015
1060 Office of Budget and Evaluation	573,021	6,857	354,338	211,826
1070 GG-County Auditor	6,974,764	12,516	3,977,901	2,984,347
1080 GG-Purchasing	992,734	8,348	537,859	446,527
1210 Elections	5,585,434	212,496	3,055,901	2,317,036
Subtotal General Government	63,158,184	4,713,941	35,721,626	22,722,616
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	337,453	3,191	199,975	134,288
2060 Veterans Service	301,369	1,531	154,792	145,047
Subtotal Community Services	638,822	4,721	354,767	279,334
Law Enforcement				
3110 Executive	1,194,644	7,875	697,889	488,879
3113 Internal Affairs	713,257	2,738	477,050	233,469
3121 General Services	864,018	709	582,046	281,263
3122 Personnel	819,817	32,479	553,072	234,266
3123 Training	657,838	51,321	415,402	191,115
3124 Communications	1,919,917	22,176	1,177,652	720,088
3125 Fiscal	2,551,401	32,852	1,539,313	979,236
3126 Photo Lab	225,759	11,149	121,259	93,350
3128 Bonds	2,279,780	4,246	1,559,853	715,681
3129 Bailiff	8,239,854	3,043	5,788,485	2,448,327
3130 Warrants	4,521,767	20,150	2,938,884	1,562,733
3131 Fugitive Transportation	1,785,880	1,361	1,195,845	588,673
3132 Civil	2,067,869	5,945	1,378,980	682,944
3134 Criminal Investigation	2,515,929	37,766	1,592,900	885,263
3136 FLEET	167,195	230	82,690	84,275
3137 Freeway Management Program	10,930,374	373,505	6,891,678	3,665,190
3140 Detention Services	1,001,384	30,742	766,712	203,930
3141 North Tower	25,118,388	28,467	16,646,691	8,443,230
3142 West Tower	18,381,960	9,120	12,011,887	6,360,953
3145 George Allen Jail	1,620,953	-	1,144,535	476,418
3147 Central Intake	10,751,153	5,390	7,658,685	3,087,077
3148 South Tower	18,709,778	15,044	12,564,417	6,130,317
3150 Classification and Release	8,220,235	32,814	5,676,098	2,511,323
3152 Central Kitchen	8,306,459	427,949	5,157,255	2,721,255
3153 Central Laundry	1,417,825	-	917,756	500,069
3154 Inmate Transport	12,493,881	1,932	8,137,534	4,354,415
3155	-	-	35,685	(35,685)
Subtotal Sheriff	147,477,313	1,159,004	97,710,254	48,608,055
Constable				
3210 Constable Precinct #1	1,907,962	10,385	1,056,888	840,689
3220 Constable Precinct #2	1,574,978	9,062	961,878	604,038
3230 Constable Precinct #3	1,985,619	7,336	1,200,667	777,616
3240 Constable Precinct #4	2,231,341	14,698	1,513,474	703,169
3250 Constable Precinct #5	1,473,649	4,447	820,399	648,803
Subtotal Constable	9,173,548	45,927	5,553,306	3,574,315
Institute of Forensic Sciences				
3311 Crime Lab	6,638,533	515,100	3,576,489	2,546,945
3312 Medical Examiner	6,770,846	378,418	4,068,550	2,323,878
3313 Breath Alcohol Program	324,628	828	170,390	153,410
Subtotal Institute of Forensic Sciences	13,734,008	894,346	7,815,429	5,024,233

This statement should be read in conjunction with the accompanying Balance Sheet Tax, Fee and Bond Funds.

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2015**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
3320 Community Supervision	902,132	267,229	541,862	93,240
3330 Public Service Program	1,217,568	56,803	718,246	442,519
Subtotal Law Enforcement	172,504,569	2,423,309	112,338,897	57,742,363
Justice Administration				
3340 Building Security	3,495,062	242,556	1,863,514	1,388,992
3341 Emergency Management	463,691	9,964	225,816	227,911
3342 Fire Marshal	942,737	234,110	460,961	247,666
4011 District Attorney	43,661,066	418,385	27,177,885	16,064,796
4012 DA-Special Allocation	-	-	34,293	(34,293)
4013 Drug Court Program	320,956	714	245,445	74,796
4014 Jail Diversion	1,681,275	9,623	1,054,500	617,152
4015 Divert Court Department	351,964	18,760	281,783	51,421
4020 District Clerk	13,452,374	72,436	8,088,627	5,291,312
4031 County Clerk	10,225,359	92,586	6,094,936	4,037,837
4032 County Clerk-Collections	968,093	16,515	574,800	376,778
4033 Truancy Courts Clerks	1,393,050	-	736,151	656,898
4040 Public Defender	12,772,659	26,485	7,407,752	5,338,422
4051 District Court Administration	185,014	60	112,346	72,608
4056 Domestic Relations Office Administration	2,390,662	10,151	1,501,271	879,240
4060 Jury Service	2,402,679	90,934	1,417,804	893,941
4065 Grand Jury Service	205,000	-	185,972	19,028
4071 5th Court of Appeals	139,406	-	92,339	47,067
4072 First Admin. Judicial Region	144,701	-	144,701	-
4080 Court Cost Miscellaneous	5,449,854	18,668	200,201	5,230,985
4110 14th Civil District Court	235,844	3,331	147,476	85,037
4115 44th Civil District Court	254,679	1,011	178,692	74,976
4120 68th Civil District Court	216,958	2,032	136,271	78,655
4125 95th Civil District Court	237,377	1,887	145,405	90,085
4130 101st Civil District Court	253,324	1,222	140,901	111,202
4135 116th Civil District Court	238,734	669	157,113	80,952
4140 134th Civil District Court	292,573	1,534	176,954	114,085
4145 160th Civil District Court	237,624	2,722	149,788	85,114
4150 162nd Civil District Court	245,744	2,138	141,980	101,626
4155 191st Civil District Court	250,559	2,604	137,042	110,913
4160 192nd Civil District Court	250,938	2,121	154,747	94,069
4165 193rd Civil District Court	250,895	3,119	143,986	103,790
4170 298th Civil District Court	240,121	584	152,217	87,320
4175 Civil District Masters	300,574	1,850	185,922	112,803
4180 Civil Tax Court	78,257	492	61,340	16,426
4210 254th Family Court	479,018	1,451	349,158	128,409
4215 255th Family Court	493,617	1,010	352,030	140,577
4220 256th Family Court	509,234	1,498	374,086	133,650
4225 301st Family Court	577,126	710	423,729	152,687
4230 302nd Family Court	524,536	430	366,617	157,489
4235 303rd Family Court	449,630	761	299,918	148,951
4240 330th Family Court	529,361	3,081	379,132	147,148
4250 IV-D Court	250,129	524	176,043	73,562
4310 304th Juvenile Court	2,392,972	4,296	2,159,528	229,148
4320 305th Juvenile Court	2,404,278	8,310	1,912,856	483,113
4401 Criminal District Court #1	834,191	486	585,122	248,583
4402 Criminal District Court #2	746,197	1,130	645,610	99,457
4403 Criminal District Court #3	690,419	2,826	568,224	119,368
4404 Criminal District Court #4	819,815	1,418	716,339	102,057
4405 Criminal District Court #5	791,803	905	667,420	123,479
4406 Criminal District Court #6	731,850	2,055	573,890	155,905
4407 Criminal District Court #7	935,420	843	781,210	153,366
4410 194th Criminal District Court	890,915	1,010	745,363	144,542
4415 195th Criminal District Court	755,400	1,303	503,011	251,086
4420 203rd Criminal District Court	758,178	1,584	654,689	101,906
4425 204th Criminal District Court	891,448	1,887	798,026	91,535
4430 265th Criminal District Court	771,311	1,040	666,897	103,374
4435 282nd Criminal District Court	697,739	5,327	591,123	101,289
4440 283rd Criminal District Court	752,343	2,611	688,824	60,909

This statement should be read in conjunction with the accompanying Balance Sheet Tax, Fee and Bond Funds.

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2015**

**Exhibit B
Page 3 of 4**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4445 291st Criminal District Court	775,257	2,973	679,188	93,096
4450 292nd Criminal District Court	991,924	1,835	893,798	96,291
4455 363rd Criminal District Court	722,349	1,540	530,700	190,109
4460 Criminal District Magistrates	1,546,331	2,926	1,029,528	513,877
4465 Staff Attorneys	480,902	5,074	250,542	225,286
4470 Criminal District Court Manager	291,611	5,926	216,955	68,730
4501 County Court at Law #1	395,377	2,456	249,562	143,360
4502 County Court at Law #2	405,605	475	266,525	138,605
4503 County Court at Law #3	405,087	2,744	260,465	141,877
4504 County Court at Law #4	444,749	839	263,344	180,566
4505 County Court at Law #5	413,383	412	252,906	160,064
4601 County Criminal Court #1	487,154	594	315,365	171,196
4602 County Criminal Court #2	525,421	586	349,082	175,753
4603 County Criminal Court #3	506,001	1,975	270,946	233,081
4604 County Criminal Court #4	415,024	1,975	319,330	93,719
4605 County Criminal Court #5	432,847	762	359,764	72,321
4606 County Criminal Court #6	501,451	2,344	354,968	144,138
4607 County Criminal Court #7	496,769	1,870	318,753	176,146
4608 County Criminal Court #8	533,901	670	360,984	172,247
4609 County Criminal Court #9	485,143	3,401	336,841	144,901
4610 County Criminal Court #10	473,967	1,485	317,637	154,845
4611 County Criminal Court #11	524,092	1,861	305,419	216,811
4615 County Criminal Court of Appeals	365,122	778	186,694	177,651
4616 County Criminal Court of Appeals #2	542,074	1,896	385,845	154,333
4617 County Criminal Court - Magistrate	112,789	432	97,419	14,938
4620 County Criminal Court Manager	183,846	7,981	116,010	59,854
4701 Probate Court #1	662,948	3,720	406,129	253,099
4702 Probate Court #2	622,139	2,978	395,861	223,299
4703 Probate Court #3	1,279,772	11,551	860,254	407,968
4704 Investigators/Court Visitor Program	993,566	113,771	622,763	257,032
4811 J.P- 1-1	1,038,808	16,226	633,734	388,847
4812 J.P- 1-2	618,852	17,084	387,381	214,387
4821 J.P- 2-1	632,095	5,351	373,877	252,867
4822 J.P- 2-2	664,440	2,515	441,013	220,911
4831 J.P- 3-1	767,769	4,646	482,520	280,602
4832 J.P- 3-2	687,367	10,705	393,519	283,142
4833 J P 3-3	71,700	-	38,934	32,766
4841 J.P- 4-1	700,002	4,370	411,004	284,628
4842 J P 4-2	547,483	8,099	347,744	191,640
4851 J.P- 5-1	601,352	5,338	284,660	311,354
4852 J.P- 5-2	595,152	3,025	374,540	217,587
4862 J P 3-A	-	-	-	-
Subtotal Justice Administration	147,848,353	1,600,949	91,832,278	54,415,126
Health and Social Services				
1110 Employee Health Clinic	444,020	12,512	272,293	159,215
2070 Welfare Assistance	3,082,801	93,491	1,607,498	1,381,813
5110 Juvenile Administration	21,762,540	3,847,937	11,742,146	6,172,457
5114 Juvenile-Detention Center	14,106,202	63,951	8,299,623	5,742,628
5115 Juvenile-Emergency Shelter	2,209,943	2,797	1,380,122	827,025
5116 Juvenile-Letot Center	3,505,259	8,819	2,008,200	1,488,241
5117 Juvenile-Youth Village	3,695,682	16,775	2,201,391	1,477,516
5118 Juvenile-Medlock Center	4,037,008	12,825	2,484,684	1,539,499
5210 Health Administration	1,542,036	84,065	853,236	604,735
5211 Environmental Health	1,370,428	314,552	698,942	356,934
5212 Public Health Lab	1,985,955	217,598	1,159,182	609,175
5213 Preventive Health	2,942,268	445,250	1,340,450	1,156,568
5214 Communicable Disease Control	580,162	29,631	304,461	246,070
5215 STD Clinic	1,720,259	71,790	799,183	849,285
5216 TB Clinic	2,185,761	104,483	1,147,665	933,613
Subtotal Health and Human Services	65,170,324	5,326,475	36,299,077	23,544,772
5310 Budget Office Community Contracts (Menta	6,695,548	1,220,452	4,543,395	931,701
5330 CPS Program	3,377,472	2,563,813	668,340	145,319
Subtotal Health and Social Services	10,073,020	3,784,266	5,211,735	1,077,019

This statement should be read in conjunction with the accompanying Balance Sheet Tax, Fee and Bond Funds.

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2015**

**Exhibit B
Page 4 of 4**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	241,469	21,152	81,153	139,164
5430 Truancy Enforcement Center	708,697	292,123	398,893	17,681
9910 Countywide Appropriations	12,051,693	1,159,235	4,932,519	5,959,939
9930 Cash Match for Grants	3,480,919	-	3,480,919	-
9940 Reserves and Contingency	1,508,158	-	-	1,508,158
Subtotal Other Operating	<u>17,990,937</u>	<u>1,472,510</u>	<u>8,893,483</u>	<u>7,624,943</u>
9950 Emergency Reserves	44,867,632	-	-	44,867,632
Grand Total (b)	<u>\$ 522,251,841</u>	<u>\$ 19,326,172</u>	<u>\$ 290,651,863</u>	<u>\$ 212,273,806</u>
(a) Budget includes encumbrances which are carried forward from FY 14 in the amount of				<u>\$ 8,917,314</u>
(b) Reconciliation of budget components to budget funds available				
LAB FY 15	513,334,527.00			
Carryforward	8,917,313.69			
Rounding	0.22			
Budget	<u>522,251,840.91</u>			
Budget per budget funds available	<u>522,251,840.91</u>			
Difference	<u>-</u>			

APPROPRIATIONS
BUDGET/ACTUAL - TAX AND FEE FUNDS
FOR THE EIGHT MONTHS ENDED MAY 31, 2015

Exhibit C

FUND	FY 2015	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS		MAY 2015	ENCUMBRANCES	OF BUDGET
	(a)	ACCRUED FY 14 REVERSED FY 15 (b)	(c)			
105 Road & Bridge	\$ 69,895,387	\$ 318,515	\$ 1,275,768	\$ 3,261,375	\$ 30,458,714	\$ 39,436,673
120 General Fund	522,251,841	5,219,690	19,326,172	34,654,153	309,978,035	212,273,806
126 Permanent Improvement Fund	6,809,473	161,686	1,714,104	180,179	3,949,094	2,860,379
162 Alternate Dispute Resolution	3,018,668	512	4,101	51,663	289,505	2,729,163
168 Dallas County Historical Commission	9,437	-	-	-	589	8,849
169 Historical Exhibit	3,918,489	199,988	-	349,596	2,784,344	1,134,145
195 Major Technology Fund	29,281,557	412,589	4,492,742	1,546,085	19,723,637	9,557,920
196 Major Projects	216,909,644	5,675,987	68,173,362	5,025,187	107,456,113	109,453,531
205 Interest & Debt Retirement Fund	32,829,811	-	-	-	13,174,366	19,655,445
466 Grants	95,457,355	2,523,900	15,709,464	4,792,666	63,004,293	32,453,061
467 HUD Section 8	36,926,941	4,720	200,878	2,768,913	22,209,660	14,717,281
468 Charter School Grants	8,627,746	159,923	81,393	440,950	4,369,064	4,258,682
470 Law Library Fund	1,221,959	1,751	106,800	46,547	652,497	569,462
471 Appellate Judicial System	408,500	6,998	-	14,380	113,483	295,017
Total	<u>\$ 1,027,566,807</u>	<u>\$ 14,686,260</u>	<u>\$ 111,084,784</u>	<u>\$ 53,131,694</u>	<u>\$ 578,163,392</u>	<u>\$ 449,403,414</u>

(a) Budget includes Legally Adopted Budget, Carry-Forward Budget from FY14 and Prior Year Budget.

(b) Appropriations are budgeted on a cash basis. FY 15 Monthly YTD appropriations are cash basis. Appropriations paid in October and November accrued at September 30, 2014 are reversed in FY 15.

(c) Bond fund encumbrances are included in "Total Encumbrances" on the Balance Sheet Tax, Fee and Bond Funds but not above.

REVENUE
BUDGET/ACTUAL-TAX AND FEE FUNDS
FOR THE EIGHT MONTHS ENDED MAY 31, 2015

Exhibit D

FUND	FY2015 BUDGET	INFO ONLY REVENUES ACCRUED FY14 REVERSED FY 15 (a)	MONTH OF MAY 2015	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 37,794,554	\$ (38,443)	\$ 2,107,199	\$ 24,135,435	\$ 13,659,119
120 General Fund	449,771,113	11,617,993	31,608,441	411,686,135	38,084,978
126 Permanent Improvement	3,050,596	(6,835)	15,890	3,006,897	43,699
162 Alternate Dispute	681,621	3,737	53,552	483,798	197,823
168 Historical Commission	3	0	-	0	3
169 Historical Exhibit	3,500,103	167,901	128,644	2,240,252	1,259,851
195 Major Technology	23,210,138	(17,812)	412,750	22,886,379	323,759
196 Major Projects	72,962,986	(348,011)	3,223,767	75,114,819	(2,151,833)
205 Debt Service	29,704,275	995	153,805	29,054,121	650,154
466 Projected Federal Grants	79,209,804	(10,633)	3,537,009	46,909,959	32,299,845
467 HUD Section 8	34,178,883	108	2,991,956	20,951,492	13,227,391
468 Charter School Grants	6,821,934	(5,516)	595,656	4,143,283	2,678,651
470 Law Library	908,546	11,799	70,337	615,666	292,880
471 Appellate Judicial	298,414	2,638	15,469	260,655	37,759
TOTAL	\$ 742,092,970	\$ 11,377,923	\$ 44,914,473	\$ 641,488,892	\$ 100,604,078

(a) Revenues are budgeted on a cash basis. FY 15 Monthly YTD revenues are cash basis. Revenues received in October and November are accrued at September 30, 2014.

**SUMMARY OF COUNTY INDEBTEDNESS
AS OF MAY 31, 2015**

Exhibit E

Payment Fiscal Year	Principal	Interest	Total
2015	\$ 15,140,000	\$ 2,294,878	\$ 17,434,878
2016	24,690,000	3,757,063	28,447,063
2017	17,410,000	2,662,163	20,072,163
2018	16,265,000	1,803,200	18,068,200
2019	9,765,000	1,172,000	10,937,000
2020	10,065,000	710,513	10,775,513
2021	2,585,000	349,700	2,934,700
2022	1,060,000	236,500	1,296,500
2023	1,135,000	183,500	1,318,500
2024	1,225,000	126,750	1,351,750
2025	1,310,000	65,500	1,375,500
	<u>\$ 100,650,000</u>	<u>\$ 13,361,766</u>	<u>\$ 114,011,766</u>

This statement should be read in conjunction with the accompanying Balance Sheet Tax, Fee and Bond Funds.

**INTERFUND TRANSFERS
FOR THE EIGHT MONTHS ENDED MAY 31, 2015**

Exhibit F

FROM:			TO:				
FUND	DEPT	DESCRIPTION	ACCT	AMOUNT	FUND	ACCT	AMOUNT
105	2510	Road Precinct #1	7910	-	120	49105	-
105	2520	Road Precinct #2	7910	36,336	120	49105	36,336
105	2530	Road Precinct #3	7910	36,336	120	49105	36,336
105	2540	Road Precinct #4	7910	36,336	120	49105	36,336
105	2550	Road Reserves	7910	5,117,805	120	49105	5,117,805
105	2550	Road Reserves	7996	10,000,000	196	49105	10,000,000
105	2550	Road Reserves	7905	7,500,000	105	49105	7,500,000 (a)
120	1023	GG-Operation Services- Comm/Central Svcs	7996	717,240	196	49120	717,240
162	4054	Alternate Dispute Resolution	7910	180,920	120	49162	180,920
169	2090	Sixth Floor Exhibit	7910	23,333	120	49169	23,333
169	2090	Sixth Floor Exhibit	7996	-	196	49169	-
195	1090	Data Services	7910	78,447	120	49195	78,447
195	1090	Data Services	7996	1,593,629	196	49195	1,593,629
196	0000	Public Works	7910	-	120	49196	-
196	2010	Public Works	7910	430,526	120	49196	430,526
470	6010	Library Assistance	7932	131,250	532	49470	131,250 (c)
471	4090	Appellate Justice System	7910	-	120	49471	-
532	91002 (b)	Sheriff Federal Forfeiture DOJ	7910	-	120	49532	-
532	91048 (b)	State: Probate Judges-Salary Suppl	7910	-	120	49532	-
532	94036 (b)	Election Admin. Effective 10/1/04	7910	-	196	49532	-
532	94081 (b)	Countywide Records Management-21420	7910	-	120	49532	-
532	94404 (b)	Juvenile Case Manager Fee	7910	17,301	120	49532	17,301
532	94084 (b)	Probate Judges-replace 21314	7910	-	120	49532	-
532	94078 (b)	County Clerk-Archive -21432	7910	-	120	49532	-
532	94405 (b)	Law Library Material and Education Reimb.	7910	58,297	120	49532	58,297
532	94019 (b)	Civil Court (Allen)- Construction, Renovation or Improvement (HB 3586)	7910	-	196	49532	-
541	0000	DA Drug Court Contribution	7910	-	120	49541	-
TOTAL				<u>25,957,756</u>			<u>25,957,756</u>

- (a) Transfers to departments 2510,2520,2530, and 2540.
- (b) Represent project number.
- (c) Transfer to Project 94405
- (d) Represent escrow number.