



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

July 14, 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 June 30, 2015

	<u>Exhibits</u>
Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency and School Funds as of June 30, 2015	A
General Fund: Funds Available Analysis for the nine months ended June 30, 2015	B
Appropriations Budget/Actual: Tax and Fee Funds for the nine months ended June 30, 2015	C
Revenue Budget/Actual: Tax and Fee Funds for the nine months ended June 30, 2015	D
Summary of County Indebtedness as of June 30, 2015	E
Interfund Transfers for the nine months ended June 30, 2015	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 JUNE 30, 2015**

ASSETS		
Cash and Investments		\$ 507,047,217
Inventories, Stock Room		1,713,505
Net Receivables - County Taxes	5,880,874	
Net Receivables - Other	<u>13,166,000</u> (a)	
Subtotal Net Receivables	19,046,874	
Due from Other Governmental Units	<u>2,914,379</u>	
Total Receivables		21,961,252
Prepayments and other assets		1,341,658
TOTAL ASSETS		<u><u>\$ 532,063,633</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	9,488,828 (b)	
Due to Other Governmental Units	<u>19,859,824</u>	
TOTAL LIABILITIES		29,348,652
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		3,055,164
Projects		182,224,537
General Fund - Encumbrances		18,089,571
Projects - Encumbrances		68,562,165
Other - Encumbrances		16,093,380
 UNRESERVED		
General Fund		160,730,046 (b)
Other, includes taxes and other receivables which total	\$ 11,471,874	<u>53,960,119</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 532,063,633</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 FUNDS
AS OF JUNE 30, 2015

Exhibit A
1 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 201,394,432	\$ (34,431,943)	\$ 166,962,488
00124 Jury Fund	-	-	-
00125 Petit Jury Fund	(30,783)	18,944	(11,839) (a)
00130 Election Fund-Special	41,600	120	41,720
00170 Return Check Collection	(28,911)	(35,067)	(63,978)
00190 CMAQ-Congestion, Mitigation & Air	941,220	-	941,220
00196 Major Projects	237,000,607	1,134,298	238,134,905
00205 Interest & Debt Retirement Fund	19,775,816	88,854	19,864,671
00210 DS Arbitrage Rebate	168	-	168
00466 Projected Federal Grants	8,445,662	(1,038,828)	7,406,834
	<u>467,539,811</u>	<u>(34,263,623)</u>	<u>433,276,189</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	17,652,222	629,882	18,282,105
00126 Permanent Improvement Fund	4,601,545	(172,584)	4,428,961
00162 Alternate Dispute Resolution	2,650,758	54,722	2,705,480
00168 Dallas County Historical Commission	10,851	0	10,851
00169 Historical Exhibit	406,758	195,362	602,120
00195 Major Technology Fund	17,653,928	(1,434,082)	16,219,846
00467 HUD Section 8	2,475,996	69,890	2,545,886
00468 Charter School Grants	3,207,931	(77,222)	3,130,709
00470 Law Library Fund	306,076	15,151	321,226
00471 Appellate Judicial System	233,563	19,567	253,130
00500 Payroll	(4,588)	2,157	(2,430) (a)
00535 District Attorney Forfeiture	34	9	43
00538 DA - Check Processing	86,591	(68,571)	18,021
00540 DA - Forfeitures-Federal	1,179	1	1,180
00541 DA - Forfeitures-State	253,341	(252,793)	548
00547 DA - State Forfeitures/Other	166,579	25	166,604
00704 Unallocated Tax	1,743,706	47,223	1,790,929
	<u>51,446,469</u>	<u>(971,262)</u>	<u>50,475,207</u>
Capital Project Funds:			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	1,460,711	(21,213)	1,439,497
00440 Tax Notes Series 2013	12,533,321	(27,575)	12,505,746
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>14,877,315</u>	<u>(48,788)</u>	<u>14,828,527</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>542,330,890</u>	<u>(35,283,673)</u>	<u>507,047,217</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 FUNDS
AS OF JUNE 30, 2015**

Exhibit A
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	2,551,037	117,478	2,668,515
Fiduciary and All Agency Funds:			
00128 Adult Probation Fund	5,013,076	3,891,408	8,904,483
00166 State Report Interest Fund	2,143,600	1,116,881	3,260,480
00501 County Clerk-Special	57,246,910	2,490,143	59,737,053
00502 County Clerk-Trust	16,445,444	68,901	16,514,344
00503 District Clerk-Special	6,333,708	(204,153)	6,129,554
00504 District Clerk-Trust	40,124,421	(5,023,337)	35,101,084
00505 Sheriff-Special	859,133	(1,563)	857,570
00506 County Clerk Special Trust Fund	13,254,799	1,254,329	14,509,128
00532 Escrow Fund	52,586,600	7,105,496	59,692,095
00537 Youth Village Special Fund	518	0	519
00542 DA - Police Agencies	36,684	5	36,690
00543 Adult Probation-Restitution	2,032,064	74,992	2,107,056
00544 DA - Attorney General	26,594	4	26,598
00545 DA - Unadjudicated-Gambling	58,012	9	58,020
00546 DA - Forfeitures-Narcotics	123,253	3,777	127,030
00550 Justice of the Peace 1-1 Special	587,861	1,688	589,549
00551 Justice of the Peace 1-2 Special	346,883	2,262	349,145
00553 Justice of the Peace 3-3 Special	82,635	1,606	84,241
00554 Justice of the Peace 2-1 Special	407,863	2,514	410,377
00555 Justice of the Peace 2-2 Special	100,574	(9,113)	91,461
00556 Justice of the Peace 3-1 Special	13,848	(455)	13,393
00557 Justice of the Peace 3-2 Special	165,974	-	165,974
00559 Justice of the Peace 4-1 Special	289,021	1,602	290,623
00560 Justice of the Peace 4-2 Special	50,045	(44,907)	5,138
00561 Justice of the Peace 5-1 Special	24,656	(355)	24,301
00562 Justice of the Peace 5-2 Special	262,672	1,761	264,433
00570 Dallas County Housing Fin.	60,226	9	60,235
00571 Dallas County Housing Fin.	1,042,243	(61,942)	980,300
00580 Constable 1 Special Fund No. 580	24,892	24,818	49,709
00581 Constable 2 Special Fund No. 581	1,707	-	1,707
00582 Constable 3 Special Fund No. 582	3,287	748	4,036
00584 Constable 4 Special Fund No. 584	8,219	4,812	13,031
00586 Constable 5 Special Fund No. 586	61,887	(31,489)	30,398
	<u>199,819,308</u>	<u>10,670,451</u>	<u>210,489,759</u>
Grand Total (Including Internal Service Fund)	<u>\$ 744,701,234</u>	<u>\$ (24,495,744)</u>	<u>\$ 720,205,490</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 NINE MONTHS ENDED JUNE 30, 2015**

<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	\$ 2,117	\$ 365,612	\$ 157,367
1011 Truancy Courts	1,575,221	13,292	991,105	570,823
1020 GG-Commissioners Court Administrator	1,558,539	14,552	1,133,365	410,622
1021 GG-Operation Services-Engineering	1,303,968	262,253	733,039	308,676
1022 GG-Operation Services- Facilities	15,759,547	2,568,889	10,079,376	3,111,281
1023 GG-Operation Services- Comm/Central Svcs	4,982,337	922,911	3,090,109	969,318
1024 GG-Operations Services-Records Mgt	823,128	46,118	553,450	223,560
1027 GG-Operations-Auto Service Center	3,133,336	406,797	2,325,267	401,273
1035 GG- Tax Assessor/Collector	12,535,337	80,206	8,991,393	3,463,738
1040 Human Resource/Civil Service	5,835,210	304,571	1,837,013	3,693,626
1041 HRCS - 52e Employees	-	-	-	-
1050 GG-County Treasurer	1,141,762	17,210	799,106	325,446
1060 Office of Budget and Evaluation	573,021	7,257	398,148	167,617
1070 GG-County Auditor	7,174,764	6,605	4,515,592	2,652,566
1080 GG-Purchasing	992,734	7,338	595,965	389,431
1210 Elections	5,585,434	263,664	3,290,638	2,031,132
Subtotal General Government	63,499,434	4,923,779	39,699,178	18,876,477
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	337,453	1,900	226,878	108,675
2060 Veterans Service	301,369	467	175,287	125,616
Subtotal Community Services	638,822	2,367	402,165	234,290
Law Enforcement				
3110 Executive	1,194,644	8,578	770,800	415,266
3113 Internal Affairs	713,257	1,407	536,084	175,767
3121 General Services	864,018	394	639,541	224,082
3122 Personnel	880,817	60,512	620,829	199,475
3123 Training	657,838	32,240	477,080	148,518
3124 Communications	1,919,917	23,713	1,322,035	574,170
3125 Fiscal	2,551,401	47,445	1,712,426	791,530
3126 Photo Lab	225,759	11,679	134,358	79,721
3128 Bonds	2,279,780	5,597	1,749,590	524,592
3129 Bailiff	8,241,854	2,807	6,495,700	1,743,347
3130 Warrants	4,521,767	19,842	3,296,356	1,205,570
3131 Fugitive Transportation	1,785,880	870	1,341,596	443,414
3132 Civil	2,067,869	5,107	1,593,316	469,447
3134 Criminal Investigation	2,515,929	41,147	1,782,632	692,150
3136 FLEET	167,195	230	91,514	75,451
3137 Freeway Management Program	10,932,354	391,043	7,697,566	2,843,745
3140 Detention Services	1,001,384	29,951	856,130	115,302
3141 North Tower	25,148,388	44,538	18,644,367	6,459,483
3142 West Tower	18,401,960	25,852	13,452,480	4,923,628
3145 George Allen Jail	1,625,453	-	1,210,960	414,493
3147 Central Intake	10,751,153	53,841	8,577,856	2,119,456
3148 South Tower	18,749,778	27,276	14,061,793	4,660,709
3150 Classification and Release	8,230,661	46,679	6,328,453	1,855,528
3152 Central Kitchen	8,136,553	478,383	5,805,468	1,852,703
3153 Central Laundry	1,417,825	-	1,030,536	387,289
3154 Inmate Transport	12,493,881	1,695	9,123,625	3,368,561
3155 Jail Medical	-	-	60,160	(60,160)
Subtotal Sheriff	147,477,313	1,360,825	109,413,251	36,703,236
Constable				
3210 Constable Precinct #1	1,907,962	8,702	1,196,167	703,093
3220 Constable Precinct #2	1,574,978	8,280	1,059,710	506,988
3230 Constable Precinct #3	1,985,619	6,907	1,338,361	640,351
3240 Constable Precinct #4	2,231,341	13,135	1,701,592	516,615
3250 Constable Precinct #5	1,474,923	5,899	912,136	556,887
Subtotal Constable	9,174,822	42,922	6,207,967	2,923,933
Institute of Forensic Sciences				
3311 Crime Lab	6,638,533	580,927	3,958,678	2,098,928
3312 Medical Examiner	6,770,846	296,116	4,597,016	1,877,714
3313 Breath Alcohol Program	324,628	828	183,801	139,999
Subtotal Institute of Forensic Sciences	13,734,008	877,871	8,739,495	4,116,641

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

GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE NINE MONTHS ENDED JUNE 30, 2015

Department	Budget (a)	Encumbrance	Actual	Funds Available
3320 Community Supervision	902,132	209,502	599,389	93,240
3330 Public Service Program	1,217,568	52,156	803,990	361,422
Subtotal Law Enforcement	172,505,843	2,543,277	125,764,093	44,198,474
Justice Administration				
3340 Building Security	3,499,179	293,691	2,101,826	1,103,663
3341 Emergency Management	463,691	6,894	257,680	199,116
3342 Fire Marshal	955,037	229,521	498,741	226,776
4011 District Attorney	43,661,066	332,800	30,514,900	12,813,366
4012 DA-Special Allocation	-	-	9,644	(9,644)
4013 Drug Court Program	320,956	714	276,862	43,380
4014 Jail Diversion	1,751,391	68,336	1,187,065	495,990
4015 Divert Court Department	421,964	10,811	302,743	108,410
4020 District Clerk	13,454,494	74,807	9,096,988	4,282,699
4031 County Clerk	10,225,359	87,329	6,817,136	3,320,894
4032 County Clerk-Collections	968,093	16,590	642,430	309,073
4033 Truancy Courts Clerks	1,393,050	-	824,662	568,388
4040 Public Defender	12,772,659	34,790	8,316,747	4,421,121
4051 District Court Administration	185,014	60	125,939	59,014
4056 Domestic Relations Office Administration	2,390,662	8,410	1,683,849	698,403
4060 Jury Service	2,402,679	90,545	1,551,935	760,199
4065 Grand Jury Service	205,000	-	203,932	1,068
4071 5th Court of Appeals	139,406	-	103,738	35,668
4072 First Admin. Judicial Region	144,701	-	144,701	-
4080 Court Cost Miscellaneous	4,370,954	16,779	237,911	4,116,264
4110 14th Civil District Court	235,844	2,235	166,754	66,855
4115 44th Civil District Court	254,679	500	198,358	55,822
4120 68th Civil District Court	216,958	1,237	154,124	61,598
4125 95th Civil District Court	237,377	431	164,671	72,276
4130 101st Civil District Court	253,324	2,826	158,349	92,149
4135 116th Civil District Court	238,734	450	176,223	62,061
4140 134th Civil District Court	294,089	104	200,278	93,706
4145 160th Civil District Court	237,624	1,676	169,424	66,524
4150 162nd Civil District Court	245,744	1,022	160,622	84,101
4155 191st Civil District Court	250,559	1,076	156,948	92,535
4160 192nd Civil District Court	250,938	767	175,211	74,960
4165 193rd Civil District Court	250,895	2,059	168,486	80,349
4170 298th Civil District Court	240,721	584	170,983	69,153
4175 Civil District Masters	300,574	1,678	208,868	90,028
4180 Civil Tax Court	78,257	287	69,498	8,473
4210 254th Family Court	504,018	1,312	401,885	100,821
4215 255th Family Court	524,617	657	411,975	111,985
4220 256th Family Court	514,734	1,472	406,149	107,113
4225 301st Family Court	588,126	550	468,934	118,643
4230 302nd Family Court	524,536	660	411,496	112,380
4235 303rd Family Court	449,630	693	344,555	104,382
4240 330th Family Court	549,361	2,801	430,936	115,624
4250 IV-D Court	250,129	524	201,368	48,237
4310 304th Juvenile Court	2,658,972	3,070	2,416,301	239,601
4320 305th Juvenile Court	2,406,778	6,664	2,189,132	210,982
4401 Criminal District Court #1	835,291	291	684,765	150,235
4402 Criminal District Court #2	771,697	1,021	694,697	75,979
4403 Criminal District Court #3	696,419	2,631	624,261	69,527
4404 Criminal District Court #4	839,815	1,110	758,462	80,242
4405 Criminal District Court #5	806,803	665	728,061	78,077
4406 Criminal District Court #6	735,050	2,004	651,849	81,196
4407 Criminal District Court #7	936,140	670	851,375	84,094
4410 194th Criminal District Court	905,915	887	830,665	74,363
4415 195th Criminal District Court	755,400	1,240	588,017	166,142
4420 203rd Criminal District Court	818,178	1,171	736,049	80,958
4425 204th Criminal District Court	967,582	1,102	892,971	73,509
4430 265th Criminal District Court	843,311	977	760,639	81,696
4435 282nd Criminal District Court	752,739	5,135	663,776	83,827
4440 283rd Criminal District Court	821,620	2,420	774,114	45,086

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE NINE MONTHS ENDED JUNE 30, 2015**

Department	Budget (a)	Encumbrance	Actual	Funds Available
4445 291st Criminal District Court	847,757	2,973	759,435	85,349
4450 292nd Criminal District Court	1,126,924	1,467	1,046,863	78,594
4455 363rd Criminal District Court	722,349	1,523	578,240	142,586
4460 Criminal District Magistrates	1,546,331	2,868	1,156,052	387,411
4465 Staff Attorneys	480,902	3,661	290,595	186,646
4470 Criminal District Court Manager	296,206	2,894	250,427	42,885
4501 County Court at Law #1	395,377	2,076	280,837	112,464
4502 County Court at Law #2	406,205	403	299,572	106,230
4503 County Court at Law #3	405,087	2,502	292,843	109,742
4504 County Court at Law #4	444,749	514	296,722	147,514
4505 County Court at Law #5	413,383	349	284,032	129,001
4601 County Criminal Court #1	487,154	558	357,092	129,504
4602 County Criminal Court #2	526,421	436	393,903	132,082
4603 County Criminal Court #3	514,001	1,975	307,503	204,523
4604 County Criminal Court #4	485,024	2,228	358,042	124,754
4605 County Criminal Court #5	432,847	1,099	403,895	27,853
4606 County Criminal Court #6	515,451	2,344	403,890	109,216
4607 County Criminal Court #7	496,769	1,813	357,150	137,807
4608 County Criminal Court #8	544,901	630	410,499	133,772
4609 County Criminal Court #9	499,143	2,226	384,581	112,336
4610 County Criminal Court #10	485,967	1,517	360,727	123,723
4611 County Criminal Court #11	524,092	1,651	347,705	174,736
4615 County Criminal Court of Appeals	365,122	728	208,109	156,285
4616 County Criminal Court of Appeals #2	558,074	1,859	434,445	121,770
4617 County Criminal Court - Magistrate	112,789	432	100,836	11,521
4620 County Criminal Court Manager	183,846	7,680	130,192	45,974
4701 Probate Court #1	662,948	3,234	453,409	206,305
4702 Probate Court #2	622,139	3,266	448,221	170,652
4703 Probate Court #3	1,279,772	11,338	964,355	304,080
4704 Investigators/Court Visitor Program	993,566	91,558	697,891	204,116
4811 J.P- 1-1	1,042,308	16,228	709,654	316,425
4812 J.P- 1-2	618,852	16,231	435,626	166,995
4821 J.P- 2-1	632,095	4,965	418,041	209,089
4822 J.P- 2-2	664,440	2,960	493,013	168,467
4831 J.P- 3-1	769,769	4,880	538,744	226,145
4832 J.P- 3-2	689,867	9,552	445,680	234,636
4833 J P 3-3	71,700	-	38,934	32,766
4841 J.P- 4-1	700,002	5,175	458,404	236,423
4842 J P 4-2	547,483	7,341	391,193	148,949
4851 J.P- 5-1	601,352	3,859	326,078	271,414
4852 J.P- 5-2	602,652	2,101	420,997	179,554
4862 J P 3-A	-	-	-	-
Subtotal Justice Administration	148,084,348	1,559,836	103,055,084	43,469,428
Health and Social Services				
1110 Employee Health Clinic	444,020	12,652	305,365	126,003
2070 Welfare Assistance	3,082,801	77,385	1,833,845	1,171,571
5110 Juvenile Administration	21,762,703	3,440,002	13,050,332	5,272,369
5114 Juvenile-Detention Center	14,106,202	43,595	9,318,817	4,743,791
5115 Juvenile-Emergency Shelter	2,209,943	2,553	1,542,894	664,496
5116 Juvenile-Letot Center	3,506,445	23,742	2,319,555	1,163,148
5117 Juvenile-Youth Village	3,695,682	15,650	2,477,525	1,202,507
5118 Juvenile-Medlock Center	4,037,008	11,637	2,797,529	1,227,842
5210 Health Administration	1,542,036	82,185	960,529	499,322
5211 Environmental Health	1,370,428	268,276	826,010	276,142
5212 Public Health Lab	1,985,955	227,607	1,293,033	465,315
5213 Preventive Health	2,942,268	446,938	1,582,143	913,187
5214 Communicable Disease Control	580,162	39,797	346,574	193,791
5215 STD Clinic	1,720,259	65,210	912,537	742,512
5216 TB Clinic	2,185,761	99,896	1,290,503	795,362
Subtotal Health and Human Services	65,171,673	4,857,126	40,857,190	19,457,357
5310 Budget Office Community Contracts (Menta	6,695,548	1,041,322	4,765,767	888,460
5330 CPS Program	3,377,472	1,336,099	1,898,629	142,744
Subtotal Health and Social Services	10,073,020	2,377,421	6,664,396	1,031,204

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE NINE MONTHS ENDED JUNE 30, 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	246,292	39,848	94,822	111,622
5430 Truancy Enforcement Center	708,697	245,190	449,321	14,186
9910 Countywide Appropriations	12,051,693	1,540,728	5,914,551	4,596,415
9930 Cash Match for Grants	3,480,919	-	3,480,919	-
9940 Reserves and Contingency	1,508,024	-	-	1,508,024
Subtotal Other Operating	<u>17,995,626</u>	<u>1,825,766</u>	<u>9,939,613</u>	<u>6,230,247</u>
9950 Emergency Reserves	44,283,075	-	-	44,283,075
Grand Total (b)	<u>\$ 522,251,841</u>	<u>\$ 18,089,571</u>	<u>\$ 326,381,719</u>	<u>\$ 177,780,551</u>

(a) Budget includes encumbrances which are carried forward from FY 14 in the amount of

\$ 8,917,314

(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 NINE MONTHS ENDED JUNE 30, 2015

Exhibit C

FUND	FY 2015	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS				
	(a)	(b)	(c)			
105 Road & Bridge	\$ 69,895,387	\$ 318,515	\$ 1,287,636	\$ 2,129,056	\$ 32,599,639	\$ 37,295,749
120 General Fund	522,251,841	5,219,690	18,089,571	35,729,856	344,471,290	177,780,551
126 Permanent Improvement Fund	6,809,473	161,686	1,859,244	192,901	4,287,135	2,522,338
162 Alternate Dispute Resolution	3,018,668	512	2,521	16,042	303,967	2,714,700
168 Dallas County Historical Commission	9,437	-	-	-	589	8,849
169 Historical Exhibit	3,918,489	199,988	-	401,477	3,185,821	732,668
195 Major Technology Fund	29,281,557	412,589	4,556,555	1,406,892	21,194,342	8,087,215
196 Major Projects	216,909,644	5,675,987	60,840,798	7,626,938	107,750,486	109,159,158
205 Interest & Debt Retirement Fund	32,829,811	-	-	-	13,174,366	19,655,445
466 Grants	95,814,142	2,523,900	12,558,214	7,220,599	67,073,643	28,740,500
467 HUD Section 8	36,915,523	4,720	208,573	2,731,634	24,948,989	11,966,534
468 Charter School Grants	8,627,746	159,923	69,699	414,503	4,771,873	3,855,873
470 Law Library Fund	1,221,959	1,751	107,492	60,557	713,746	508,213
471 Appellate Judicial System	408,500	6,998	-	75	113,558	294,942
Total	\$ 1,027,912,177	\$ 14,686,260	\$ 99,580,304	\$ 57,930,530	\$ 624,589,442	\$ 403,322,734

(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 NINE MONTHS ENDED JUNE 30, 2015

Exhibit D

FUND	FY2015 BUDGET	INFO ONLY REVENUES		MONTH OF JUNE 2015	TOTAL YTD REVENUE	BALANCE OF BUDGET
		ACCRUED FY14 REVERSED FY 15	(a)			
105 Road and Bridge	\$ 37,794,554	\$ (38,443)		\$ 2,667,871	\$ 26,803,306	\$ 10,991,248
120 General Fund	449,771,113	11,617,993		10,168,053	421,854,188	27,916,925
126 Permanent Improvement	3,050,596	(6,835)		12,624	3,019,522	31,074
162 Alternate Dispute	681,621	3,737		70,764	554,562	127,059
168 Historical Commission	3	0		0	0	3
169 Historical Exhibit	3,500,103	167,901		596,839	2,837,091	663,012
195 Major Technology	23,210,138	(17,812)		79,002	22,965,381	244,757
196 Major Projects	72,962,986	(348,011)		1,857,784	76,972,603	(4,009,617)
205 Debt Service	29,704,275	995		88,854	29,142,975	561,300
466 Projected Federal Grants	79,209,804	(10,633)		6,254,114	53,164,073	26,045,731
467 HUD Section 8	34,178,883	108		2,832,156	23,783,647	10,395,236
468 Charter School Grants	6,821,934	(5,516)		427,861	4,571,144	2,250,790
470 Law Library	908,546	11,799		87,199	702,865	205,681
471 Appellate Judicial	298,414	2,638		19,643	280,297	18,117
TOTAL	\$ 742,092,970	\$ 11,377,923		\$ 25,162,763	\$ 666,651,655	\$ 75,441,315

(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 JUNE 30, 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 NINE MONTHS ENDED JUNE 30, 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	40,878	120	49105	40,878
105	2530	Road Precinct #3	7910	40,878	120	49105	40,878
105	2540	Road Precinct #4	7910	40,878	120	49105	40,878
105	2550	Road Reserves	7910	5,483,170	120	49105	5,483,170
105	2550	Road Reserves	7996	11,250,000	196	49105	11,250,000
105	2550	Road Reserves	7905	7,500,000	105	49105	7,500,000 (a)
120	1023	GG-Operation Services- Comm/Central Svcs	7996	806,895	196	49120	806,895
162	4054	Alternate Dispute Resolution	7910	180,920	120	49162	180,920
169	2090	Sixth Floor Exhibit	7910	26,667	120	49169	26,667
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	484,013	120	49196	484,013
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	33,438	120	49532	33,438
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	97,645	120	49532	97,645
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

27,788,708

27,788,708

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