



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

October 30, 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 September 30, 2015

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

ASSETS		
Cash and Investments		\$ 402,141,431
Inventories, Stock Room		2,100,449
Net Receivables - County Taxes	4,065,789	
Net Receivables - Other	<u>13,166,000 (a)</u>	
Subtotal Net Receivables	17,231,789	
Due from Other Governmental Units	<u>3,483,550</u>	
Total Receivables		20,715,340
Prepayments and other assets		<u>1,355,562</u>
TOTAL ASSETS		<u><u>\$ 426,312,781</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	26,683,999 (b)	
Due to Other Governmental Units	<u>18,058,112</u>	
TOTAL LIABILITIES		44,742,111
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		3,456,011
Projects		164,657,073
General Fund - Encumbrances		8,035,751
Projects - Encumbrances		70,657,443
Other - Encumbrances		13,082,457
 UNRESERVED		
General Fund		82,898,902 (b)
Other, includes taxes and other receivables which total	\$ 9,656,789	<u>38,783,033</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 426,312,781</u></u>

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

(b) Excludes accrued liabilities including adjustments required for CAFR 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 SEPTEMBER 30, 2015**

Exhibit A
1 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 117,003,027	\$ (25,110,964)	\$ 91,892,063
00124 Jury Fund	-	-	-
00125 Petit Jury Fund	(16,469)	22,417	5,948
00130 Election Fund-Special	41,720	-	41,720
00170 Return Check Collection	(28,887)	(41,180)	(70,067)
00190 CMAQ-Congestion, Mitigation & Air	941,220	-	941,220
00196 Major Projects	231,965,978	(2,394,602)	229,571,376
00205 Interest & Debt Retirement Fund	2,655,741	(42,981)	2,612,759
00210 DS Arbitrage Rebate	168	-	168
00466 Projected Federal Grants	6,380,350	8,119,652	14,500,002
	<u>358,942,848</u>	<u>(19,447,659)</u>	<u>339,495,189</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	16,131,740	(711,812)	15,419,927
00126 Permanent Improvement Fund	4,128,155	(312,988)	3,815,167
00162 Alternate Dispute Resolution	2,724,563	39,314	2,763,877
00168 Dallas County Historical Commission	10,851	0	10,851
00169 Historical Exhibit	758,251	83,514	841,765
00195 Major Technology Fund	11,645,798	(2,317,947)	9,327,851
00467 HUD Section 8	2,672,860	(12,414)	2,660,446
00468 Charter School Grants	3,093,401	86,897	3,180,298
00470 Law Library Fund	244,853	45,709	290,562
00471 Appellate Judicial System	261,899	4,617	266,516
00500 Payroll	(525)	(8,573)	(9,098) (a)
00535 District Attorney Forfeiture	47	-	47
00538 DA - Check Processing	2,897	60,337	63,234
00540 DA - Forfeitures-Federal	7	-	7
00541 DA - Forfeitures-State	557	-	557
00547 DA - State Forfeitures/Other	166,635	20	166,654
00704 Unallocated Tax	1,629,213	(238,324)	1,390,889
	<u>43,471,202</u>	<u>(3,281,651)</u>	<u>40,189,551</u>
Capital Project Funds:			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	1,269,083	(50,522)	1,218,561
00440 Tax Notes Series 2013	11,816,593	-	11,816,593
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>13,968,959</u>	<u>(50,522)</u>	<u>13,918,437</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	70,958	5,003,357
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>70,958</u>	<u>8,538,253</u>
Total Governmental Funds Cash and Investments	<u>424,850,304</u>	<u>(22,708,873)</u>	<u>402,141,431</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.

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SUMMARY OF CASH AND INVESTMENTS
TAX AND FEE, BOND, TRUST AND AGENCY FUNDS
AS OF SEPTEMBER 30, 2015

Exhibit A
2 of 2

FUND	<u>Beginning Balance</u>	<u>Net Monthly Activity</u>	<u>Ending Balance</u>
21734 Internal Service Fund	2,871,745	320,263	3,192,008
Fiduciary and All Agency Funds:			
00128 Adult Probation Fund	4,777,807	4,429,529	9,207,336
00166 State Report Interest Fund	1,988,186	1,269,755	3,257,941
00501 County Clerk-Special	61,607,174	270,169	61,877,343
00502 County Clerk-Trust	16,548,096	69,453	16,617,549
00503 District Clerk-Special	6,347,457	(143,190)	6,204,267
00504 District Clerk-Trust	33,685,167	260,204	33,945,371
00505 Sheriff-Special	947,725	(72,613)	875,112
00506 County Clerk Special Trust Fund	15,497,494	(2,457,609)	13,039,885
00532 Escrow Fund	61,089,719	(2,764,524)	58,325,195
00537 Youth Village Special Fund	519	0	519
00542 DA - Police Agencies	36,697	4	36,701
00543 Adult Probation-Restitution	2,134,879	73,366	2,208,244
00544 DA - Attorney General	26,603	4	26,606
00545 DA - Unadjudicated-Gambling	58,031	7	58,038
00546 DA - Forfeitures-Narcotics	70,961	7,383	78,345
00550 Justice of the Peace 1-1 Special	587,311	(16,743)	570,567
00551 Justice of the Peace 1-2 Special	337,272	(30,283)	306,988
00553 Justice of the Peace 3-3 Special	87,414	1,768	89,182
00554 Justice of the Peace 2-1 Special	411,322	(3,666)	407,655
00555 Justice of the Peace 2-2 Special	89,940	(2,572)	87,368
00556 Justice of the Peace 3-1 Special	16,968	129	17,097
00557 Justice of the Peace 3-2 Special	165,979	(200)	165,779
00559 Justice of the Peace 4-1 Special	233,651	(14,012)	219,640
00560 Justice of the Peace 4-2 Special	5,836	3,349	9,185
00561 Justice of the Peace 5-1 Special	24,075	200	24,275
00562 Justice of the Peace 5-2 Special	266,694	(212)	266,482
00570 Dallas County Housing Fin.	60,246	7	60,253
00571 Dallas County Housing Fin.	965,409	104	965,513
00580 Constable 1 Special Fund No. 580	19,004	(33)	18,971
00581 Constable 2 Special Fund No. 581	1,707	-	1,707
00582 Constable 3 Special Fund No. 582	3,287	-	3,287
00584 Constable 4 Special Fund No. 584	11,209	5,973	17,181
00586 Constable 5 Special Fund No. 586	30,398	1,140	31,538
	<u>208,134,237</u>	<u>886,887</u>	<u>209,021,123</u>
Grand Total (Including Internal Service Fund)	<u>\$ 635,856,286</u>	<u>\$ (21,501,723)</u>	<u>\$ 614,354,562</u>

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GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2015

Department	Budget (a)	Encumbrance	Actual	Funds Available
General Government				
1010 GG-County Judge	\$ 555,132	\$ 321	\$ 529,442	\$ 25,369
1011 Truancy Courts	1,427,122	6,099	1,368,019	53,005
1020 GG-Commissioners Court Administrator	1,680,259	7,119	1,610,705	62,435
1021 GG-Operation Services-Engineering	1,216,262	43,987	974,485	197,790
1022 GG-Operation Services- Facilities	15,595,843	1,112,606	14,170,524	312,713
1023 GG-Operation Services- Comm/Central Svcs	5,005,797	450,629	4,123,451	431,717
1024 GG-Operations Services-Records Mgt	821,378	15,083	792,869	13,426
1027 GG-Operations-Auto Service Center	3,096,654	170,417	2,776,908	149,328
1035 GG- Tax Assessor/Collector	13,011,971	40,784	12,822,600	148,588
1040 Human Resource/Civil Service	2,866,708	128,167	2,617,553	120,988
1041 HRCS - 52e Employees	-	-	-	-
1050 GG-County Treasurer	1,160,145	19,735	1,137,953	2,457
1060 Office of Budget and Evaluation	591,690	3,934	573,441	14,315
1070 GG-County Auditor	6,647,603	5,536	6,427,205	214,862
1080 GG-Purchasing	888,313	6,554	870,439	11,320
1210 Elections	4,996,544	117,290	4,656,681	222,573
Subtotal General Government	<u>59,561,421</u>	<u>2,128,261</u>	<u>55,452,274</u>	<u>1,980,886</u>
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	313,971	1,496	312,067	408
2060 Veterans Service	263,335	1,600	254,795	6,939
Subtotal Community Services	<u>577,306</u>	<u>3,097</u>	<u>566,862</u>	<u>7,348</u>
Law Enforcement				
3110 Executive	1,152,600	3,274	1,067,319	82,007
3113 Internal Affairs	764,882	457	763,220	1,206
3121 General Services	894,637	0	889,650	4,987
3122 Personnel	938,370	27,522	900,910	9,938
3123 Training	683,047	21,042	659,766	2,239
3124 Communications	1,910,541	1,205	1,895,179	14,156
3125 Fiscal	2,475,012	34,505	2,425,963	14,544
3126 Photo Lab	212,457	4,372	199,468	8,616
3128 Bonds	2,478,162	2,173	2,472,394	3,595
3129 Bailiff	9,680,069	1,519	9,677,142	1,408
3130 Warrants	4,745,406	14,567	4,716,931	13,908
3131 Fugitive Transportation	1,981,237	180	1,952,020	29,037
3132 Civil	1,828,947	423	1,795,087	33,438
3134 Criminal Investigation	2,683,112	15,841	2,565,178	102,092
3136 FLEET	155,111	-	133,962	21,148
3137 Freeway Management Program	11,460,796	23,558	11,014,869	422,369
3140 Detention Services	1,254,577	3,866	1,246,223	4,488
3141 North Tower	26,441,911	23,321	26,407,389	11,202
3142 West Tower	19,158,147	4,354	19,142,688	11,104
3145 George Allen Jail	1,409,870	-	1,409,008	862
3147 Central Intake	12,151,641	7,879	12,129,284	14,477
3148 South Tower	19,910,066	9,853	19,893,278	6,935
3150 Classification and Release	9,090,574	16,308	9,060,785	13,481
3152 Central Kitchen	8,168,249	148,030	7,904,150	116,069
3153 Central Laundry	1,489,262	-	1,480,785	8,477
3154 Inmate Transport	13,019,808	1,546	12,988,223	30,039
3155 Jail Medical	444,849	-	444,844	5
Subtotal Sheriff	<u>156,583,464</u>	<u>365,795</u>	<u>155,235,839</u>	<u>981,830</u>
3210 Constable Precinct #1	1,852,758	8,099	1,798,611	46,047
3220 Constable Precinct #2	1,496,100	6,553	1,470,678	18,868
3230 Constable Precinct #3	1,931,654	3,373	1,896,475	31,806
3240 Constable Precinct #4	2,536,198	3,714	2,499,398	33,087
3250 Constable Precinct #5	1,308,398	2,772	1,288,805	16,820
Subtotal Constable	<u>9,125,107</u>	<u>24,511</u>	<u>8,953,968</u>	<u>146,628</u>
3311 Crime Lab	6,546,001	425,725	5,888,772	231,505
3312 Medical Examiner	6,823,457	136,474	6,572,593	114,390
3313 Breath Alcohol Program	247,169	-	240,146	7,023
Subtotal Institute of Forensic Sciences	<u>13,616,628</u>	<u>562,199</u>	<u>12,701,510</u>	<u>352,918</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 TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

**Exhibit B
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<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
3320 Community Supervision	912,437	77,904	717,254	117,279
3330 Public Service Program	1,239,916	38,689	1,151,037	50,190
Subtotal Law Enforcement	181,477,552	1,069,098	178,759,608	1,648,846
Justice Administration				
3340 Building Security	3,456,696	191,550	2,946,510	318,636
3341 Emergency Management	402,149	6,021	371,277	24,850
3342 Fire Marshal	950,623	128,741	726,402	95,479
4011 District Attorney	43,957,103	152,202	43,677,125	127,777
4012 DA-Special Allocation	-	-	-	-
4013 Drug Court Program	420,366	335	406,592	13,439
4014 Jail Diversion	1,805,954	38,694	1,762,283	4,978
4015 Divert Court Department	490,587	43,781	424,412	22,395
4020 District Clerk	13,203,966	35,419	13,137,918	30,630
4031 County Clerk	9,836,886	39,381	9,757,411	40,093
4032 County Clerk-Collections	934,889	5,630	916,793	12,465
4033 Truancy Courts Clerks	1,182,301	-	1,182,301	(0)
4040 Public Defender	11,994,181	18,018	11,962,560	13,603
4051 District Court Administration	190,640	-	182,418	8,222
4056 Domestic Relations Office Administration	2,452,161	5,045	2,436,897	10,219
4060 Jury Service	2,429,729	187,029	2,160,622	82,078
4065 Grand Jury Service	262,820	-	261,172	1,648
4071 5th Court of Appeals	149,024	-	149,025	(1)
4072 First Admin. Judicial Region	144,701	-	144,701	-
4080 Court Cost Miscellaneous	643,431	20,542	360,959	261,930
4110 14th Civil District Court	249,271	649	238,717	9,905
4115 44th Civil District Court	285,322	293	273,030	12,000
4120 68th Civil District Court	223,235	792	220,200	2,243
4125 95th Civil District Court	253,263	60	243,278	9,925
4130 101st Civil District Court	217,465	2,746	212,912	1,806
4135 116th Civil District Court	259,223	449	253,371	5,403
4140 134th Civil District Court	287,119	58	285,207	1,855
4145 160th Civil District Court	246,185	973	243,431	1,781
4150 162nd Civil District Court	244,935	608	230,817	13,509
4155 191st Civil District Court	248,802	686	223,774	24,342
4160 192nd Civil District Court	254,326	569	250,399	3,358
4165 193rd Civil District Court	246,459	1,407	237,752	7,300
4170 298th Civil District Court	253,030	536	246,663	5,830
4175 Civil District Masters	300,688	353	299,360	975
4180 Civil Tax Court	94,057	40	92,960	1,058
4210 254th Family Court	565,231	944	561,187	3,099
4215 255th Family Court	605,989	477	591,919	13,593
4220 256th Family Court	586,535	661	583,548	2,326
4225 301st Family Court	638,512	115	635,211	3,186
4230 302nd Family Court	602,232	229	598,949	3,054
4235 303rd Family Court	500,746	425	495,543	4,778
4240 330th Family Court	610,418	555	608,678	1,185
4250 IV-D Court	277,694	93	273,016	4,585
4310 304th Juvenile Court	3,184,993	2,282	3,177,844	4,866
4320 305th Juvenile Court	2,931,091	2,780	2,925,696	2,616
4401 Criminal District Court #1	948,254	34	942,802	5,418
4402 Criminal District Court #2	907,438	436	903,871	3,131
4403 Criminal District Court #3	845,288	717	840,014	4,557
4404 Criminal District Court #4	954,985	541	949,562	4,883
4405 Criminal District Court #5	958,893	301	951,718	6,874
4406 Criminal District Court #6	951,228	1,009	947,651	2,568
4407 Criminal District Court #7	1,081,072	295	1,080,544	232
4410 194th Criminal District Court	1,217,879	1,551	1,213,137	3,191
4415 195th Criminal District Court	862,527	861	855,490	6,176
4420 203rd Criminal District Court	1,059,163	507	1,051,676	6,981
4425 204th Criminal District Court	1,195,233	255	1,191,845	3,133
4430 265th Criminal District Court	1,103,397	75	1,099,324	3,998
4435 282nd Criminal District Court	908,724	188	900,791	7,745
4440 283rd Criminal District Court	1,012,538	468	1,009,703	2,367

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

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**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4445 291st Criminal District Court	1,030,816	707	1,027,474	2,635
4450 292nd Criminal District Court	1,476,800	569	1,474,487	1,744
4455 363rd Criminal District Court	798,261	756	790,100	7,405
4460 Criminal District Magistrates	1,664,334	1,767	1,653,606	8,961
4465 Staff Attorneys	446,264	2,562	438,256	5,446
4470 Criminal District Court Manager	362,258	6,275	354,443	1,540
4501 County Court at Law #1	413,842	778	402,647	10,417
4502 County Court at Law #2	433,580	208	429,417	3,956
4503 County Court at Law #3	427,379	859	421,829	4,690
4504 County Court at Law #4	469,386	218	427,640	41,529
4505 County Court at Law #5	436,818	113	418,061	18,643
4601 County Criminal Court #1	516,726	150	514,937	1,640
4602 County Criminal Court #2	559,085	202	558,851	32
4603 County Criminal Court #3	432,586	859	429,640	2,087
4604 County Criminal Court #4	548,022	717	527,608	19,697
4605 County Criminal Court #5	574,107	250	570,095	3,762
4606 County Criminal Court #6	586,069	1,050	584,633	386
4607 County Criminal Court #7	534,315	738	513,727	19,850
4608 County Criminal Court #8	595,626	601	567,047	27,978
4609 County Criminal Court #9	565,585	1,021	562,505	2,059
4610 County Criminal Court #10	519,019	536	517,953	530
4611 County Criminal Court #11	531,319	207	504,883	26,228
4615 County Criminal Court of Appeals	368,263	478	298,360	69,426
4616 County Criminal Court of Appeals #2	627,572	201	627,317	53
4617 County Criminal Court - Magistrate	200,996	1	150,124	50,872
4620 County Criminal Court Manager	217,438	7,545	187,765	22,129
4701 Probate Court #1	642,801	1,604	634,646	6,551
4702 Probate Court #2	667,083	813	660,613	5,656
4703 Probate Court #3	1,407,632	4,982	1,394,617	8,034
4704 Investigators/Court Visitor Program	1,038,374	35,730	990,870	11,774
4811 J.P- 1-1	1,020,129	9,043	1,008,453	2,632
4812 J.P- 1-2	638,390	7,800	610,365	20,225
4821 J.P- 2-1	615,107	916	598,344	15,847
4822 J.P- 2-2	722,349	308	697,938	24,103
4831 J.P- 3-1	789,657	1,706	777,647	10,303
4832 J.P- 3-2	695,971	2,070	642,427	51,475
4833 J P 3-3	50,712	-	39,152	11,559
4841 J.P- 4-1	657,807	1,705	645,654	10,448
4842 J P 4-2	576,597	1,431	568,380	6,785
4851 J.P- 5-1	498,292	1,317	491,125	5,850
4852 J.P- 5-2	621,815	2,901	615,762	3,153
4862 J P 3-A	-	-	-	-
Subtotal Justice Administration	<u>149,060,830</u>	<u>1,000,101</u>	<u>146,238,368</u>	<u>1,822,361</u>
Health and Social Services				
1110 Employee Health Clinic	456,464	3,742	438,893	13,829
2070 Welfare Assistance	2,903,045	51,095	2,847,625	4,326
5110 Juvenile Administration	22,150,637	1,770,076	18,283,727	2,096,833
5114 Juvenile-Detention Center	13,454,892	32,975	13,311,368	110,549
5115 Juvenile-Emergency Shelter	2,172,044	884	2,170,971	189
5116 Juvenile-Letot Center	3,630,665	6,703	3,621,292	2,670
5117 Juvenile-Youth Village	3,582,326	5,368	3,563,824	13,134
5118 Juvenile-Medlock Center	4,006,142	3,435	3,987,245	15,462
5210 Health Administration	1,442,342	41,730	1,325,921	74,690
5211 Environmental Health	1,476,925	93,967	1,373,788	9,169
5212 Public Health Lab	1,928,369	24,790	1,837,491	66,088
5213 Preventive Health	2,494,671	207,331	2,176,056	111,284
5214 Communicable Disease Control	528,227	15,008	501,906	11,313
5215 STD Clinic	1,323,778	7,313	1,288,103	28,361
5216 TB Clinic	1,945,097	49,017	1,832,987	63,093
Subtotal Health and Human Services	<u>63,495,624</u>	<u>2,313,435</u>	<u>58,561,198</u>	<u>2,620,990</u>
5310 Budget Office Community Contracts (Menta	6,695,548	396,434	5,410,654	888,460
5330 CPS Program	3,377,472	651,473	2,573,144	152,854
Subtotal Health and Social Services	<u>10,073,020</u>	<u>1,047,907</u>	<u>7,983,799</u>	<u>1,041,315</u>

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

JM

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	219,614	29,576	154,993	35,045
5430 Truancy Enforcement Center	708,697	74,677	605,470	28,550
9910 Countywide Appropriations	11,322,158	369,599	6,929,220	4,023,340
9930 Cash Match for Grants	3,480,919	-	3,480,919	-
9940 Reserves and Contingency	3,782	-	-	3,782
Subtotal Other Operating	<u>15,735,171</u>	<u>473,852</u>	<u>11,170,602</u>	<u>4,090,716</u>
9950 Emergency Reserves	42,270,917	-	-	42,270,917
Grand Total (b)	<u>\$ 522,251,841</u>	<u>\$ 8,035,751</u>	<u>\$ 458,732,711</u>	<u>\$ 55,483,379</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>			

JW

APPROPRIATIONS
BUDGET/ACTUAL - TAX AND FEE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2015

Exhibit C

FUND	FY 2015	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS		SEPTEMBER	ENCUMBRANCES	OF BUDGET
	(a)	ACCRUED FY 14 REVERSED FY 15	(c)	2015		
105 Road & Bridge	\$ 69,895,387	\$ 318,515	\$ 944,330	\$ 2,783,920	\$ 42,732,373	\$ 27,163,014
120 General Fund	522,251,841	5,219,690	8,035,751	49,834,421	466,768,462	55,483,379
126 Permanent Improvement Fund	6,809,473	161,686	1,471,271	451,187	4,986,842	1,822,631
162 Alternate Dispute Resolution	3,018,668	512	2,957	48,951	454,347	2,564,321
168 Dallas County Historical Commission	9,437	-	-	-	589	8,849
169 Historical Exhibit	3,918,489	199,988	-	347,565	4,191,161	(272,672)
195 Major Technology Fund	29,281,557	412,589	1,995,064	2,686,149	26,292,883	2,988,674
196 Major Projects	216,909,644	5,675,987	66,399,407	3,244,531	127,060,641	89,849,002
205 Interest & Debt Retirement Fund	45,893,161	-	-	84,931	42,676,959	3,216,202
466 Grants	128,834,854	2,523,900	10,458,958	9,356,793	88,215,420	40,619,434
467 HUD Section 8	37,915,523	4,720	97,955	2,750,308	33,301,011	4,614,512
468 Charter School Grants	13,955,399	159,923	33,756	616,484	6,722,599	7,232,800
470 Law Library Fund	1,221,959	1,751	73,232	81,232	1,002,643	219,316
471 Appellate Judicial System	408,500	6,998	-	20,977	158,690	249,810
Total	<u>\$ 1,080,323,891</u>	<u>\$ 14,686,260</u>	<u>\$ 89,512,679</u>	<u>\$ 72,307,450</u>	<u>\$ 844,564,619</u>	<u>\$ 235,759,272</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.

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REVENUE
BUDGET/ACTUAL-TAX AND FEE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2015

Exhibit D

FUND	FY2015 BUDGET	INFO ONLY REVENUES ACCRUED FY14 REVERSED FY 15 (a)	MONTH OF SEPTEMBER 2015	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 37,794,554	\$ (38,443)	\$ 3,359,963	\$ 35,155,287	\$ 2,639,267
120 General Fund	449,771,113	11,617,993	9,832,605	456,883,692	(7,112,579)
126 Permanent Improvement	3,050,596	(6,835)	4,947	3,042,567	8,029
162 Alternate Dispute	681,621	3,737	82,672	757,310	(75,689)
168 Historical Commission	3	0	0	0	3
169 Historical Exhibit	3,500,103	167,901	363,436	4,009,392	(509,289)
195 Major Technology	23,210,138	(17,812)	43,035	23,358,334	(148,196)
196 Major Projects	72,962,986	(348,011)	1,845,209	83,677,616	(10,714,630)
205 Debt Service	29,704,275	995	41,950	41,393,657	(11,689,382)
466 Projected Federal Grants	79,209,804	(10,633)	15,355,012	80,898,689	(1,688,885)
467 HUD Section 8	34,178,883	108	2,879,968	32,460,851	1,718,032
468 Charter School Grants	6,821,934	(5,516)	616,253	6,393,333	428,601
470 Law Library	908,546	11,799	110,881	962,975	(54,429)
471 Appellate Judicial	298,414	2,638	25,537	338,759	(40,345)
TOTAL	\$ 742,092,970	\$ 11,377,923	\$ 34,561,470	\$ 769,332,462	\$ (27,239,492)

(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 SEPTEMBER 30, 2015**

Exhibit E

Payment Fiscal Year	Principal	Interest	Total
2016	24,645,000	3,580,056	28,225,056
2017	17,245,000	2,604,000	19,849,000
2018	16,085,000	1,761,875	17,846,875
2019	9,575,000	1,143,875	10,718,875
2020	9,860,000	696,075	10,556,075
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>\$ 84,725,000</u>	<u>\$ 10,747,831</u>	<u>\$ 95,472,831</u>

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

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**INTERFUND TRANSFERS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

Exhibit F

FROM:			TO:					
FUND	DEPT	DESCRIPTION	ACCT	AMOUNT	FUND	ACCT	AMOUNT	
105	2520	Road Precinct #2	7910	54,489	120	49105	54,489	
105	2530	Road Precinct #3	7910	54,489	120	49105	54,489	
105	2540	Road Precinct #4	7910	54,489	120	49105	54,489	
105	2550	Road Reserves	7910	9,199,811	120	49105	9,199,811	
105	2550	Road Reserves	7996	15,000,000	196	49105	15,000,000	
105	2550	Road Reserves	7905	7,500,000	105	49105	7,500,000 (a)	
120	1023	GG-Operation Services- Comm/Central Svcs	7996	1,075,868	196	49120	1,075,868	
162	4054	Alternate Dispute Resolution	7910	271,713	120	49162	271,713	
169	2090	Sixth Floor Exhibit	7910	167,698	120	49169	167,698	
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	2010	Public Works	7910	644,454	120	49196	644,454	
470	6010	Library Assistance	7932	175,000	532	49470	175,000 (c)	
532	94404 (b)	Juvenile Case Manager Fee	7910	39,239	120	49532	39,239	
532	94405 (b)	Law Library Material and Education Reimb.	7910	147,078	120	49532	147,078	
TOTAL				<u>36,056,403</u>	<u>36,056,403</u>			

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