



# DALLAS COUNTY

DARRYL D. THOMAS  
COUNTY AUDITOR

May 7, 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 March 31, 2015

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

General Fund: Funds Available Analysis for the six months ended March 31, 2015

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

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

Summary of County Indebtedness as of March 31, 2015

Interfund Transfers for the six months ended March 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 MARCH 31, 2015**

<b>ASSETS</b>		
Cash and Investments		\$ 582,059,982
Inventories, Stock Room		1,726,630
Net Receivables - County Taxes	10,909,421	
Net Receivables - Other	<u>13,166,000 (a)</u>	
Subtotal Net Receivables	24,075,421	
Due from Other Governmental Units	<u>6,031,316</u>	
Total Receivables		30,106,737
Prepayments and other assets		1,365,171
<b>TOTAL ASSETS</b>		<u><u>\$ 615,258,520</u></u>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	11,897,040 (b)	
Due to Other Governmental Units	<u>19,889,023</u>	
<b>TOTAL LIABILITIES</b>		31,786,063
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		3,091,801
Projects		190,351,339
General Fund - Encumbrances		21,251,120
Projects - Encumbrances		74,911,582
Other - Encumbrances		14,845,766
 <b>UNRESERVED</b>		
General Fund		212,911,984 (b)
Other, includes taxes and other receivables which total	\$ 16,500,421	<u>66,108,866</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 615,258,520</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 and claims and judgments.

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

Exhibit A  
1 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00120 General Fund	\$ 210,766,586	\$ 20,399,715	\$ 231,166,301
00124 Jury Fund	-	-	-
00125 Petit Jury Fund	(9,544)	48,416	38,872 (a)
00130 Election Fund-Special	33,129	8,320	41,449
00170 Return Check Collection	(322,145)	295,570	(26,576)
00190 CMAQ-Congestion, Mitigation & Air	941,220	-	941,220
00196 Major Projects	229,816,320	9,723,178	239,539,498
00205 Interest & Debt Retirement Fund	15,454,865	4,202,034	19,656,899
00210 DS Arbitrage Rebate	168	-	168
00466 Projected Federal Grants	8,094,668	864,492	8,959,160
	<u>464,775,266</u>	<u>35,541,724</u>	<u>500,316,990</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00105 Road & Bridge	19,496,553	(1,093,924)	18,402,629
00126 Permanent Improvement Fund	5,118,697	19,938	5,138,635
00162 Alternate Dispute Resolution	2,572,808	45,605	2,618,413
00168 Dallas County Historical Commission	10,851	0	10,851
00169 Historical Exhibit	759,944	(146,877)	613,067
00195 Major Technology Fund	18,415,215	1,456,483	19,871,698
00467 HUD Section 8	2,358,352	(93,657)	2,264,695
00468 Charter School Grants	2,880,361	(57,668)	2,822,693
00470 Law Library Fund	293,169	(2,087)	291,082
00471 Appellate Judicial System	179,699	48,117	227,816
00500 Payroll	(19,244)	16,845	(2,399) (a)
00535 District Attorney Forfeiture	303,040	84	303,124
00538 DA - Check Processing	74,070	11,882	85,952
00540 DA - Forfeitures-Federal	40,777	11	40,788
00541 DA - Forfeitures-State	340,023	(14,799)	325,225
00547 DA - State Forfeitures/Other	173,383	48	173,431
00704 Unallocated Tax	58,699,268	(53,674,080)	5,025,188
	<u>111,696,967</u>	<u>(53,484,079)</u>	<u>58,212,888</u>
<b>Capital Project Funds:</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	1,619,908	(34,131)	1,585,777
00440 Tax Notes Series 2013	12,604,766	-	12,604,766
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>15,107,957</u>	<u>(34,131)</u>	<u>15,073,826</u>
<b>Road Funds:</b>			
00414 1995 Road Bond Fund	42,705	-	42,705
00418 Road Bond Series 1996	62,087	-	62,087
00424 Unlimited Tax Road Bonds Series	2,939,148	(16,335)	2,922,813
00427 Unlimited Tax Refunding & Improv	4,921,382	-	4,921,382
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>8,472,613</u>	<u>(16,335)</u>	<u>8,456,278</u>
<b>Total Governmental Funds Cash and Investments</b>	<u>600,052,802</u>	<u>(17,992,821)</u>	<u>582,059,982</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 MARCH 31, 2015

Exhibit A  
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	2,548,636	73,051	2,621,687
<b>Fiduciary and All Agency Funds:</b>			
00128 Adult Probation Fund	4,424,880	4,487,970	8,912,850
00166 State Report Interest Fund	2,032,253	1,370,842	3,403,096
00501 County Clerk-Special	57,347,188	102,831	57,450,019
00502 County Clerk-Trust	15,972,894	187,238	16,160,132
00503 District Clerk-Special	6,128,211	771,740	6,899,951
00504 District Clerk-Trust	38,847,514	197,853	39,045,367
00505 Sheriff-Special	866,135	1,339	867,475
00506 County Clerk Special Trust Fund	13,840,312	(558,105)	13,282,207
00532 Escrow Fund	50,606,738	1,692,140	52,298,877
00537 Youth Village Special Fund	518	-	518
00542 DA - Police Agencies	36,670	10	36,680
00543 Adult Probation-Restitution	2,027,957	50,101	2,078,058
00544 DA - Attorney General	26,583	7	26,591
00545 DA - Unadjudicated-Gambling	57,989	16	58,005
00546 DA - Forfeitures-Narcotics	64,155	59,090	123,245
00550 Justice of the Peace 1-1 Special	587,576	1,291	588,868
00551 Justice of the Peace 1-2 Special	344,962	937	345,898
00553 Justice of the Peace 3-3 Special	87,214	740	87,954
00554 Justice of the Peace 2-1 Special	403,929	591	404,520
00555 Justice of the Peace 2-2 Special	100,757	688	101,444
00556 Justice of the Peace 3-1 Special	15,116	686	15,801
00557 Justice of the Peace 3-2 Special	166,379	-	166,379
00559 Justice of the Peace 4-1 Special	369,272	(22,318)	346,953
00560 Justice of the Peace 4-2 Special	55,848	(755)	55,093
00561 Justice of the Peace 5-1 Special	24,598	1,203	25,800
00562 Justice of the Peace 5-2 Special	264,246	(1,521)	262,725
00570 Dallas County Housing Fin.	50,906	1,814	52,720
00571 Dallas County Housing Fin.	1,080,359	332	1,080,691
00580 Constable 1 Special Fund No. 580	18,731	61	18,792
00581 Constable 2 Special Fund No. 581	12,013	(10,306)	1,707
00582 Constable 3 Special Fund No. 582	5,124	13,344	18,468
00584 Constable 4 Special Fund No. 584	8,525	550	9,075
00586 Constable 5 Special Fund No. 586	70,409	(325)	70,084
	<u>195,945,960</u>	<u>8,350,085</u>	<u>204,296,045</u>
Grand Total (Including Internal Service Fund)	<u>\$ 798,547,398</u>	<u>\$ (9,569,685)</u>	<u>\$ 788,977,713</u>
<b>School Funds</b>			
Operating	\$ 15,449,667	\$ 4,231,990	\$ 19,681,657
Payroll	40,000	-	40,000
Bonds	518,363	(383)	517,980
Total School Funds	<u>\$ 16,008,030</u>	<u>\$ 4,231,607</u>	<u>\$ 20,239,637</u>

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SIX MONTHS ENDED MARCH 31, 2015**

Department	Budget (a)	Encumbrance	Actual	Funds Available
<b>General Government</b>				
1010 GG-County Judge	\$ 525,096	\$ 2,246	\$ 244,883	\$ 277,968
1011 Truancy Courts	1,573,514	19,699	640,452	913,363
1020 GG-Commissioners Court Administrator	1,558,539	17,060	780,754	760,725
1021 GG-Operation Services-Engineering	1,303,968	432,308	497,701	373,958
1022 GG-Operation Services- Facilities	15,754,297	2,779,148	6,739,683	6,235,466
1023 GG-Operation Services- Comm/Central Svcs	4,787,837	977,767	2,176,683	1,633,387
1024 GG-Operations Services-Records Mgt	802,798	73,606	366,269	362,923
1027 GG-Operations-Auto Service Center	3,133,336	1,617,382	855,675	660,279
1035 GG- Tax Assessor/Collector	12,535,337	190,349	6,019,164	6,325,824
1040 Human Resource/Civil Service	5,731,378	220,427	1,279,116	4,231,836
1041 HRCS - 52e Employees	-	-	-	-
1050 GG-County Treasurer	1,136,362	11,491	538,423	586,449
1060 Office of Budget and Evaluation	573,021	6,857	267,025	299,140
1070 GG-County Auditor	6,953,564	19,859	2,974,393	3,959,312
1080 GG-Purchasing	992,734	8,882	381,705	602,147
1210 Elections	5,585,434	309,480	2,471,812	2,804,141
<b>Subtotal General Government</b>	<b>62,947,215</b>	<b>6,686,560</b>	<b>26,233,738</b>	<b>30,026,917</b>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	335,814	4,087	148,281	183,446
2060 Veterans Service	290,736	445	113,354	176,937
<b>Subtotal Community Services</b>	<b>626,550</b>	<b>4,532</b>	<b>261,635</b>	<b>360,383</b>
<b>Law Enforcement</b>				
3110 Executive	1,194,644	10,231	505,051	679,362
3113 Internal Affairs	712,017	1,999	359,165	350,853
3121 General Services	864,018	905	467,260	395,853
3122 Personnel	787,799	46,133	385,862	355,803
3123 Training	639,638	28,837	326,231	284,569
3124 Communications	1,896,114	19,766	916,903	959,444
3125 Fiscal	2,551,401	29,458	1,159,519	1,362,424
3126 Photo Lab	225,759	13,161	86,101	126,496
3128 Bonds	2,279,780	7,658	1,190,401	1,081,722
3129 Bailiff	8,239,854	4,230	4,336,301	3,899,323
3130 Warrants	4,521,767	25,347	2,241,556	2,254,865
3131 Fugitive Transportation	1,785,880	7,429	911,629	866,822
3132 Civil	2,067,869	3,590	1,045,121	1,019,159
3134 Criminal Investigation	2,515,929	38,176	1,206,037	1,271,716
3136 FLEET	167,195	230	63,398	103,567
3137 Freeway Management Program	10,930,374	389,068	5,208,392	5,332,914
3140 Detention Services	976,081	6,865	580,455	388,761
3141 North Tower	25,118,388	46,989	12,761,372	12,310,027
3142 West Tower	18,381,960	34,810	9,201,696	9,145,453
3145 George Allen Jail	1,620,953	-	898,189	722,764
3147 Central Intake	10,696,153	21,965	5,814,040	4,860,147
3148 South Tower	18,635,278	49,666	9,598,460	8,987,152
3150 Classification and Release	8,162,453	69,475	4,323,156	3,769,822
3152 Central Kitchen	8,528,984	483,073	3,853,720	4,192,192
3153 Central Laundry	1,417,825	-	699,373	718,452
3154 Inmate Transport	12,493,881	2,405	6,196,884	6,294,591
<b>Subtotal Sheriff</b>	<b>147,411,992</b>	<b>1,341,465</b>	<b>74,336,271</b>	<b>71,734,255</b>
3210 Constable Precinct #1	1,907,962	18,775	784,031	1,105,155
3220 Constable Precinct #2	1,574,978	12,528	763,959	798,491
3230 Constable Precinct #3	1,985,619	10,839	910,440	1,064,339
3240 Constable Precinct #4	2,231,341	10,846	1,139,130	1,081,366
3250 Constable Precinct #5	1,473,649	11,196	630,020	832,433
<b>Subtotal Constable</b>	<b>9,173,548</b>	<b>64,184</b>	<b>4,227,580</b>	<b>4,881,785</b>
3311 Crime Lab	6,518,321	366,942	2,652,231	3,499,148
3312 Medical Examiner	6,560,532	405,609	3,061,050	3,093,873
3313 Breath Alcohol Program	324,628	500	143,568	180,560
<b>Subtotal Institute of Forensic Sciences</b>	<b>13,403,482</b>	<b>773,052</b>	<b>5,856,849</b>	<b>6,773,581</b>

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SIX MONTHS ENDED MARCH 31, 2015**

Department	Budget	Encumbrance	Actual	Funds Available
	(a)			
3320 Community Supervision	729,132	260,920	377,002	91,210
3330 Public Service Program	1,213,568	20,996	542,352	650,220
<b>Subtotal Law Enforcement</b>	<b>171,931,722</b>	<b>2,460,616</b>	<b>85,340,054</b>	<b>84,131,052</b>
<b>Justice Administration</b>				
3340 Building Security	3,385,066	371,764	1,380,936	1,632,366
3341 Emergency Management	463,691	11,933	167,864	283,894
3342 Fire Marshal	942,737	257,847	301,910	382,980
4011 District Attorney	43,661,066	439,471	20,559,976	22,661,620
4012 DA-Special Allocation	-	-	30,033	(30,033)
4013 Drug Court Program	320,956	714	176,254	143,987
4014 Jail Diversion	1,677,084	26,493	799,542	851,050
4015 Divert Court Department	276,964	8,684	196,674	71,607
4020 District Clerk	13,452,374	78,683	6,074,928	7,298,763
4031 County Clerk	10,225,359	76,034	4,628,000	5,521,325
4032 County Clerk-Collections	968,093	19,215	425,879	522,998
4033 Truancy Courts Clerks	1,393,050	-	558,006	835,044
4040 Public Defender	12,771,437	39,069	5,576,151	7,156,218
4051 District Court Administration	180,334	93	84,925	95,315
4056 Domestic Relations Office Administration	2,390,662	11,964	1,130,382	1,248,316
4060 Jury Service	2,402,679	112,574	1,079,716	1,210,388
4065 Grand Jury Service	205,000	-	146,712	58,288
4071 5th Court of Appeals	139,406	-	69,541	69,865
4072 First Admin. Judicial Region	144,701	-	144,701	-
4080 Court Cost Miscellaneous	6,733,454	22,866	130,522	6,580,066
4110 14th Civil District Court	235,844	3,849	111,409	120,586
4115 44th Civil District Court	250,679	1,136	141,741	107,802
4120 68th Civil District Court	216,958	2,496	102,625	111,837
4125 95th Civil District Court	237,377	2,399	109,583	125,395
4130 101st Civil District Court	253,324	1,513	106,885	144,925
4135 116th Civil District Court	238,734	745	119,131	118,859
4140 134th Civil District Court	288,573	2,075	132,448	154,049
4145 160th Civil District Court	237,624	3,391	112,255	121,978
4150 162nd Civil District Court	243,744	2,649	107,061	134,034
4155 191st Civil District Court	250,559	2,807	103,019	144,733
4160 192nd Civil District Court	250,938	2,528	116,677	131,733
4165 193rd Civil District Court	248,895	3,353	109,734	135,807
4170 298th Civil District Court	239,621	600	115,677	123,344
4175 Civil District Masters	300,574	1,996	140,097	158,481
4180 Civil Tax Court	78,257	561	45,553	32,144
4210 254th Family Court	442,918	1,539	262,032	179,347
4215 255th Family Court	459,417	482	253,977	204,958
4220 256th Family Court	450,134	1,591	257,692	190,851
4225 301st Family Court	527,790	867	314,584	212,339
4230 302nd Family Court	504,536	618	284,585	219,333
4235 303rd Family Court	449,630	823	227,140	221,667
4240 330th Family Court	486,861	3,202	277,616	206,043
4250 IV-D Court	249,579	563	134,268	114,749
4310 304th Juvenile Court	2,221,972	5,470	1,585,636	630,866
4320 305th Juvenile Court	2,395,942	8,764	1,415,468	971,710
4401 Criminal District Court #1	834,191	851	408,715	424,625
4402 Criminal District Court #2	726,197	1,319	466,052	258,827
4403 Criminal District Court #3	690,419	2,916	429,612	257,891
4404 Criminal District Court #4	789,815	1,680	581,696	206,439
4405 Criminal District Court #5	791,803	750	526,432	264,621
4406 Criminal District Court #6	731,850	2,533	431,605	297,712
4407 Criminal District Court #7	935,420	1,258	592,134	342,028
4410 194th Criminal District Court	890,915	1,159	518,732	371,024
4415 195th Criminal District Court	755,400	1,592	376,943	376,864
4420 203rd Criminal District Court	752,178	1,337	476,779	274,063
4425 204th Criminal District Court	771,448	3,240	610,739	157,470
4430 265th Criminal District Court	648,811	1,807	503,405	143,600
4435 282nd Criminal District Court	652,739	6,982	449,829	195,928
4440 283rd Criminal District Court	701,945	923	516,104	184,917
4445 291st Criminal District Court	722,757	5,905	504,244	212,607

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SIX MONTHS ENDED MARCH 31, 2015**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4450 292nd Criminal District Court	758,824	4,519	626,517	127,788
4455 363rd Criminal District Court	722,349	1,629	413,578	307,142
4460 Criminal District Magistrates	1,546,331	3,209	774,887	768,235
4465 Staff Attorneys	480,902	9,755	188,346	282,801
4470 Criminal District Court Manager	264,111	8,329	159,350	96,432
4501 County Court at Law #1	395,377	2,563	188,121	204,693
4502 County Court at Law #2	404,805	470	200,996	203,339
4503 County Court at Law #3	405,087	2,934	196,176	205,976
4504 County Court at Law #4	444,749	820	199,318	244,612
4505 County Court at Law #5	413,383	485	190,687	222,211
4601 County Criminal Court #1	487,154	629	234,641	251,885
4602 County Criminal Court #2	525,421	1,910	252,753	270,758
4603 County Criminal Court #3	486,001	2,930	200,140	282,932
4604 County Criminal Court #4	415,024	5,014	238,666	171,344
4605 County Criminal Court #5	412,847	1,171	263,524	148,152
4606 County Criminal Court #6	501,451	2,394	257,972	241,085
4607 County Criminal Court #7	486,769	3,701	230,406	252,661
4608 County Criminal Court #8	498,801	1,116	258,559	239,127
4609 County Criminal Court #9	465,143	4,348	250,474	210,322
4610 County Criminal Court #10	471,967	2,015	236,274	233,678
4611 County Criminal Court #11	524,092	65,187	228,555	230,349
4615 County Criminal Court of Appeals	365,122	3,717	134,343	227,062
4616 County Criminal Court of Appeals #2	507,074	2,747	284,326	220,000
4617 County Criminal Court - Magistrate	112,789	432	63,313	49,044
4620 County Criminal Court Manager	183,846	546	87,630	95,670
4701 Probate Court #1	662,948	4,122	306,325	352,501
4702 Probate Court #2	621,936	3,504	293,861	324,572
4703 Probate Court #3	1,279,772	15,350	651,028	613,395
4704 Investigators/Court Visitor Program	993,566	158,165	468,026	367,374
4811 J.P- 1-1	1,038,808	20,165	472,290	546,353
4812 J.P- 1-2	606,252	17,067	289,013	300,172
4821 J.P- 2-1	632,095	6,706	284,741	340,648
4822 J.P- 2-2	664,440	7,909	335,862	320,669
4831 J.P- 3-1	767,769	6,866	363,141	397,762
4832 J.P- 3-2	687,367	13,383	308,045	365,939
4833 J P 3-3	71,700	-	38,934	32,766
4841 J.P- 4-1	679,502	3,829	312,001	363,671
4842 J P 4-2	547,483	10,112	259,870	277,501
4851 J.P- 5-1	601,352	3,974	204,949	392,429
4852 J.P- 5-2	595,152	3,799	280,747	310,606
4862 J P 3-A	-	-	-	-
<b>Subtotal Justice Administration</b>	<u>147,620,041</u>	<u>1,975,197</u>	<u>68,970,951</u>	<u>76,673,893</u>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	444,020	14,541	204,378	225,101
2070 Welfare Assistance	3,082,801	71,809	1,216,939	1,794,053
5110 Juvenile Administration	21,762,540	2,927,947	8,835,338	9,999,254
5114 Juvenile-Detention Center	14,106,202	70,680	6,301,844	7,733,678
5115 Juvenile-Emergency Shelter	2,209,943	3,764	1,059,708	1,146,470
5116 Juvenile-Letot Center	3,496,259	12,621	1,420,374	2,063,265
5117 Juvenile-Youth Village	3,695,682	23,285	1,647,823	2,024,574
5118 Juvenile-Medlock Center	4,037,008	13,624	1,872,311	2,151,074
5210 Health Administration	1,542,036	105,631	597,792	838,613
5211 Environmental Health	1,370,428	55,471	533,908	781,049
5212 Public Health Lab	1,985,955	278,990	761,197	945,768
5213 Preventive Health	2,942,268	185,940	1,058,966	1,697,362
5214 Communicable Disease Control	580,162	45,535	241,968	292,659
5215 STD Clinic	1,720,259	78,468	614,776	1,027,015
5216 TB Clinic	2,185,761	95,855	869,630	1,220,276
<b>Subtotal Health and Human Services</b>	<u>65,161,324</u>	<u>3,984,161</u>	<u>27,236,951</u>	<u>33,940,211</u>
5310 Budget Office Community Contracts (Menta	6,695,548	1,878,943	3,884,905	931,701
5330 CPS Program	3,377,472	2,563,813	655,286	158,373
<b>Subtotal Health and Social Services</b>	<u>10,073,020</u>	<u>4,442,757</u>	<u>4,540,190</u>	<u>1,090,073</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 SIX MONTHS ENDED MARCH 31, 2015**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	224,469	6,977	91,709	125,783
5430 Truancy Enforcement Center	708,697	388,034	297,252	23,411
9910 Countywide Appropriations	12,051,693	1,302,285	3,372,089	7,377,319
9930 Cash Match for Grants	3,480,919	-	76,094	3,404,825
9940 Reserves and Contingency	1,514,679	-	-	1,514,679
<b>Subtotal Other Operating</b>	<u>17,980,458</u>	<u>1,697,296</u>	<u>3,837,145</u>	<u>12,446,017</u>
9950 Emergency Reserves	45,911,511	-	-	45,911,511
<b>Grand Total (b)</b>	<u>\$ 522,251,841</u>	<u>\$ 21,251,120</u>	<u>\$ 216,420,665</u>	<u>\$ 284,580,057</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 SIX MONTHS ENDED MARCH 31, 2015

Exhibit C

FUND	FY 2015	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS ACCRUED FY 14 REVERSED FY 15				
	(a)	(b)	(c)			
105 Road & Bridge	\$ 69,895,387	\$ 215,942	\$ 1,603,354	\$ 2,855,710	\$ 24,669,992	\$ 45,225,396
120 General Fund	522,251,841	3,266,590	21,251,120	32,993,879	232,452,318	289,799,523
126 Permanent Improvement Fund	6,809,473	84,461	1,777,755	382,305	3,296,092	3,513,380
162 Alternate Dispute Resolution	3,018,668	513	4,115	34,713	197,050	2,821,617
168 Dallas County Historical Commission	9,437	-	-	-	589	8,849
169 Historical Exhibit	3,918,489	167	-	396,782	1,861,278	2,057,211
195 Major Technology Fund	29,281,557	234,174	3,001,614	1,708,506	14,728,747	14,552,810
196 Major Projects	216,909,644	3,535,737	68,531,496	1,436,341	91,195,211	125,714,433
205 Interest & Debt Retirement Fund	32,829,811	-	-	-	13,174,366	19,655,445
466 Grants	86,239,538	-	10,989,413	5,121,794	44,137,572	42,101,966
467 HUD Section 8	36,926,941	-	217,275	2,711,372	16,597,250	20,329,691
468 Charter School Grants	8,365,115	-	126,475	563,737	3,329,413	5,035,702
470 Law Library Fund	1,221,959	1,471	127,380	91,588	521,588	700,370
471 Appellate Judicial System	408,500	3,949	-	12,607	76,133	332,367
Total	<u>\$ 1,018,086,359</u>	<u>\$ 7,343,003</u>	<u>\$ 107,629,996</u>	<u>\$ 48,309,332</u>	<u>\$ 446,237,598</u>	<u>\$ 571,848,761</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 SIX MONTHS ENDED MARCH 31, 2015**

Exhibit D

FUND	FY2015 BUDGET	INFO ONLY REVENUES ACCRUED FY14 REVERSED FY 15 (a)	MONTH OF MARCH 2015	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 37,794,554	\$ 925,723	\$ 1,906,768	\$ 19,283,876	\$ 18,510,678
120 General Fund	449,771,113	11,963,351	52,349,076	355,602,581	94,168,532
126 Permanent Improvement	3,050,596	1,808	441,136	2,999,455	51,141
162 Alternate Dispute	681,621	7,995	80,166	355,518	326,103
168 Historical Commission	3	-	0	0	3
169 Historical Exhibit	3,500,103	167,883	282,953	1,555,748	1,944,355
195 Major Technology	23,210,138	9,973	3,278,793	22,515,003	695,135
196 Major Projects	72,962,986	24,822	10,621,490	70,203,670	2,759,316
205 Debt Service	29,704,275	86,628	4,202,034	28,934,209	770,066
466 Projected Federal Grants	79,209,804	2,954	6,995,684	36,161,359	43,048,445
467 HUD Section 8	34,178,883	-	2,683,286	15,174,700	19,004,183
468 Charter School Grants	6,821,934	-	507,491	2,838,991	3,982,943
470 Law Library	908,546	11,795	95,781	441,738	466,808
471 Appellate Judicial	298,414	2,636	60,724	221,918	76,496
<b>TOTAL</b>	<b>\$ 742,092,970</b>	<b>\$ 13,205,568</b>	<b>\$ 83,505,381</b>	<b>\$ 556,288,767</b>	<b>\$ 185,804,203</b>

(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 MARCH 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 SIX MONTHS ENDED MARCH 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	27,252	120	49105	27,252
105	2530	Road Precinct #3	7910	27,252	120	49105	27,252
105	2540	Road Precinct #4	7910	27,252	120	49105	27,252
105	2550	Road Reserves	7910	3,811,367	120	49105	3,811,367
105	2550	Road Reserves	7996	7,500,000	196	49105	7,500,000
105	2550	Road Reserves	7905	7,500,000	105	49105	7,500,000 (a)
120	1023	GG-Operation Services- Comm/Central Svcs	7996	537,930	196	49120	537,930
162	4054	Alternate Dispute Resolution	7910	118,395	120	49162	118,395
169	2090	Sixth Floor Exhibit	7910	16,667	120	49169	16,667
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	323,553	120	49196	323,553
470	6010	Library Assistance	7932	87,500	532	49470	87,500 (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	-
<b>TOTAL</b>				<u>21,724,841</u>	<u>21,724,841</u>		

(a) Transfers to departments 2510,2520,2530, and 2540.

(b) Represent project number.

(c) Transfer to Project 94405

(d) Represent escrow number.