



DALLAS COUNTY

DARRYL D. THOMAS
COUNTY AUDITOR

May 29, 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 April 30, 2015

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

ASSETS		
Cash and Investments		\$ 553,256,745
Inventories, Stock Room		1,739,445
Net Receivables - County Taxes	8,421,963	
Net Receivables - Other	<u>13,166,000</u> (a)	
Subtotal Net Receivables	21,587,963	
Due from Other Governmental Units	<u>3,488,523</u>	
Total Receivables		25,076,485
Prepayments and other assets		<u>1,358,719</u>
TOTAL ASSETS		<u><u>\$ 581,431,394</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	14,224,363 (b)	
Due to Other Governmental Units	<u>19,733,918</u>	
TOTAL LIABILITIES		33,958,281
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		3,098,164
Projects		188,285,678
General Fund - Encumbrances		19,568,734
Projects - Encumbrances		72,606,872
Other - Encumbrances		13,346,304
 UNRESERVED		
General Fund		187,796,063 (b)
Other, includes taxes and other receivables which total	\$ 14,012,963	<u>62,771,298</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 581,431,394</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 APRIL 30, 2015

Exhibit A
1 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 231,166,301	\$ (26,184,433)	\$ 204,981,868
00124 Jury Fund	-	-	-
00125 Petit Jury Fund	38,872	(32,642)	6,230 (a)
00130 Election Fund-Special	41,449	302	41,751
00170 Return Check Collection	(26,576)	(2,136)	(28,712)
00190 CMAQ-Congestion, Mitigation & Air	941,220	-	941,220
00196 Major Projects	239,539,498	(135,549)	239,403,949
00205 Interest & Debt Retirement Fund	19,656,899	(34,888)	19,622,011
00210 DS Arbitrage Rebate	168	-	168
00466 Projected Federal Grants	8,959,160	1,049,384	10,008,544
	<u>500,316,990</u>	<u>(25,339,961)</u>	<u>474,977,029</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	18,402,629	425,214	18,827,843
00126 Permanent Improvement Fund	5,138,635	(236,159)	4,902,476
00162 Alternate Dispute Resolution	2,618,413	30,456	2,648,869
00168 Dallas County Historical Commission	10,851	0	10,851
00169 Historical Exhibit	613,067	22,917	635,984
00195 Major Technology Fund	19,871,698	(1,021,593)	18,850,105
00467 HUD Section 8	2,264,695	(20,424)	2,244,271
00468 Charter School Grants	2,822,693	256,057	3,078,750
00470 Law Library Fund	291,082	35,359	326,441
00471 Appellate Judicial System	227,816	4,658	232,474
00500 Payroll	(2,399)	572	(1,827) (a)
00535 District Attorney Forfeiture	303,124	(303,090)	34
00538 DA - Check Processing	85,952	-	85,952
00540 DA - Forfeitures-Federal	40,788	(39,609)	1,179
00541 DA - Forfeitures-State	325,225	(36,301)	288,924
00547 DA - State Forfeitures/Other	173,431	(6,852)	166,579
00704 Unallocated Tax	5,025,188	(2,414,248)	2,610,940
	<u>58,212,888</u>	<u>(3,303,044)</u>	<u>54,909,844</u>
Capital Project Funds:			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	1,585,777	(99,804)	1,485,973
00440 Tax Notes Series 2013	12,604,766	(71,445)	12,533,321
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>15,073,826</u>	<u>(171,249)</u>	<u>14,902,577</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	4,921,382	11,017	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>8,456,278</u>	<u>11,017</u>	<u>8,467,295</u>
Total Governmental Funds Cash and Investments	<u>582,059,982</u>	<u>(28,803,237)</u>	<u>553,256,745</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 APRIL 30, 2015

Exhibit A
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	2,621,687	(38,613)	2,583,074
Fiduciary and All Agency Funds:			
00128 Adult Probation Fund	8,912,850	(1,899,365)	7,013,485
00166 State Report Interest Fund	3,403,096	(2,259,587)	1,143,508
00501 County Clerk-Special	57,450,019	(22,822)	57,427,197
00502 County Clerk-Trust	16,160,132	202,500	16,362,632
00503 District Clerk-Special	6,899,951	(484,951)	6,414,999
00504 District Clerk-Trust	39,045,367	1,857,027	40,902,394
00505 Sheriff-Special	867,475	(63,632)	803,843
00506 County Clerk Special Trust Fund	13,282,207	2,433,820	15,716,027
00532 Escrow Fund	52,298,877	839,686	53,138,563
00537 Youth Village Special Fund	518	-	518
00542 DA - Police Agencies	36,680	4	36,684
00543 Adult Probation-Restitution	2,078,058	21,011	2,099,069
00544 DA - Attorney General	26,591	3	26,594
00545 DA - Unadjudicated-Gambling	58,005	7	58,012
00546 DA - Forfeitures-Narcotics	123,245	8	123,253
00550 Justice of the Peace 1-1 Special	588,868	(380)	588,488
00551 Justice of the Peace 1-2 Special	345,898	1,155	347,054
00553 Justice of the Peace 3-3 Special	87,954	(5,108)	82,846
00554 Justice of the Peace 2-1 Special	404,520	329	404,849
00555 Justice of the Peace 2-2 Special	101,444	112	101,557
00556 Justice of the Peace 3-1 Special	15,801	(1,272)	14,529
00557 Justice of the Peace 3-2 Special	166,379	(400)	165,979
00559 Justice of the Peace 4-1 Special	346,953	(16,170)	330,783
00560 Justice of the Peace 4-2 Special	55,093	(3,999)	51,095
00561 Justice of the Peace 5-1 Special	25,800	(1,041)	24,760
00562 Justice of the Peace 5-2 Special	262,725	220	262,946
00570 Dallas County Housing Fin.	52,720	7,506	60,226
00571 Dallas County Housing Fin.	1,080,691	(31,471)	1,049,220
00580 Constable 1 Special Fund No. 580	18,792	1,022	19,814
00581 Constable 2 Special Fund No. 581	1,707	9,434	11,141
00582 Constable 3 Special Fund No. 582	18,468	(15,180)	3,287
00584 Constable 4 Special Fund No. 584	9,075	(16)	9,059
00586 Constable 5 Special Fund No. 586	70,084	(8,782)	61,301
	<u>204,296,045</u>	<u>559,668</u>	<u>204,855,713</u>
Grand Total (Including Internal Service Fund)	<u>\$ 788,977,713</u>	<u>\$ (28,282,182)</u>	<u>\$ 760,695,531</u>
School Funds			
Operating	\$ 19,681,657	\$ (6,509,890)	\$ 13,171,767
Payroll	40,000	-	40,000
Bonds	517,980	249,459	767,439
Total School Funds	<u>\$ 20,239,637</u>	<u>\$ (6,260,430)</u>	<u>\$ 13,979,207</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 SEVEN MONTHS ENDED APRIL 30, 2015**

Department	Budget (a)	Encumbrance	Actual	Funds Available
General Government				
1010 GG-County Judge	\$ 525,096	\$ 2,159	\$ 285,252	\$ 237,685
1011 Truancy Courts	1,575,221	19,680	764,038	791,504
1020 GG-Commissioners Court Administrator	1,558,539	16,294	898,940	643,305
1021 GG-Operation Services-Engineering	1,303,968	424,441	527,787	351,740
1022 GG-Operation Services- Facilities	15,759,547	2,394,213	8,068,249	5,297,085
1023 GG-Operation Services- Comm/Central Svcs	4,787,837	808,886	2,530,825	1,448,126
1024 GG-Operations Services-Records Mgt	823,128	66,217	428,802	328,109
1027 GG-Operations-Auto Service Center	3,133,336	1,592,883	954,520	585,933
1035 GG- Tax Assessor/Collector	12,535,337	159,188	6,944,135	5,432,014
1040 Human Resource/Civil Service	5,699,360	190,003	1,557,081	3,952,276
1041 HRCS - 52e Employees		-	-	-
1050 GG-County Treasurer	1,136,362	18,476	623,155	494,732
1060 Office of Budget and Evaluation	573,021	6,857	310,685	255,479
1070 GG-County Auditor	6,974,764	12,500	3,499,911	3,462,353
1080 GG-Purchasing	992,734	8,137	444,921	539,675
1210 Elections	5,585,434	225,038	2,809,102	2,551,294
Subtotal General Government	62,963,684	5,944,971	30,647,403	26,371,309
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	335,990	2,728	174,700	158,563
2060 Veterans Service	301,369	2,125	134,738	164,506
Subtotal Community Services	637,359	4,852	309,438	323,069
Law Enforcement				
3110 Executive	1,194,644	8,704	576,292	609,648
3113 Internal Affairs	712,017	1,718	417,869	292,430
3121 General Services	864,018	777	524,903	338,339
3122 Personnel	819,817	39,091	459,552	321,174
3123 Training	644,838	44,712	375,250	224,876
3124 Communications	1,896,114	21,995	1,042,984	831,134
3125 Fiscal	2,551,401	39,032	1,356,902	1,155,468
3126 Photo Lab	225,759	15,659	101,269	108,831
3128 Bonds	2,279,780	4,456	1,381,204	894,120
3129 Bailiff	8,239,854	3,812	5,064,748	3,171,294
3130 Warrants	4,521,767	21,690	2,581,800	1,918,278
3131 Fugitive Transportation	1,785,880	1,283	1,056,990	727,606
3132 Civil	2,067,869	2,444	1,213,027	852,398
3134 Criminal Investigation	2,515,929	34,075	1,394,167	1,087,687
3136 FLEET	167,195	230	72,993	93,972
3137 Freeway Management Program	10,930,374	373,183	6,029,907	4,527,284
3140 Detention Services	976,081	6,260	674,802	295,019
3141 North Tower	25,118,388	68,462	14,685,347	10,364,579
3142 West Tower	18,381,960	40,925	10,606,195	7,734,840
3145 George Allen Jail	1,620,953	-	1,038,498	582,455
3147 Central Intake	10,696,153	28,445	6,751,071	3,916,637
3148 South Tower	18,700,278	21,565	11,096,605	7,582,108
3150 Classification and Release	8,172,453	44,329	5,025,621	3,102,503
3152 Central Kitchen	8,448,784	360,601	4,558,396	3,529,787
3153 Central Laundry	1,417,825	-	808,871	608,954
3154 Inmate Transport	12,493,881	2,168	7,152,317	5,339,395
Subtotal Sheriff	147,444,010	1,185,616	86,047,565	60,210,829
3210 Constable Precinct #1	1,907,962	12,275	921,033	974,654
3220 Constable Precinct #2	1,574,978	12,497	863,044	699,436
3230 Constable Precinct #3	1,985,619	9,280	1,058,900	917,438
3240 Constable Precinct #4	2,231,341	13,723	1,326,507	891,111
3250 Constable Precinct #5	1,473,649	5,297	727,979	740,373
Subtotal Constable	9,173,548	53,072	4,897,464	4,223,012
3311 Crime Lab	6,748,533	324,170	3,133,781	3,290,581
3312 Medical Examiner	6,660,846	400,937	3,565,367	2,694,541
3313 Breath Alcohol Program	324,628	500	156,979	167,149
Subtotal Institute of Forensic Sciences	13,734,008	725,608	6,856,128	6,152,272

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE SEVEN MONTHS ENDED APRIL 30, 2015**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
3320 Community Supervision	729,132	227,538	410,384	91,210
3330 Public Service Program	1,213,568	18,190	629,055	566,323
Subtotal Law Enforcement	1,722,994,266	2,210,024	98,840,596	71,243,647
Justice Administration				
3340 Building Security	3,385,066	280,483	1,630,626	1,473,957
3341 Emergency Management	463,691	10,029	197,533	256,129
3342 Fire Marshal	942,737	250,577	390,692	301,468
4011 District Attorney	43,661,066	500,170	23,871,684	19,289,212
4012 DA-Special Allocation	-	-	32,163	(32,163)
4013 Drug Court Program	320,956	1,234	214,131	105,590
4014 Jail Diversion	1,677,084	9,771	933,088	734,225
4015 Divert Court Department	351,964	31,153	252,730	68,082
4020 District Clerk	13,452,374	81,137	7,066,039	6,305,198
4031 County Clerk	10,225,359	96,437	5,352,783	4,776,139
4032 County Clerk-Collections	968,093	17,180	500,299	450,614
4033 Truancy Courts Clerks	1,393,050	-	647,727	745,323
4040 Public Defender	12,771,437	34,203	6,489,566	6,247,668
4051 District Court Administration	180,334	60	98,591	81,682
4056 Domestic Relations Office Administration	2,390,662	11,081	1,316,613	1,062,969
4060 Jury Service	2,402,679	99,661	1,208,509	1,094,509
4065 Grand Jury Service	205,000	-	166,472	38,528
4071 5th Court of Appeals	139,406	-	80,940	58,466
4072 First Admin. Judicial Region	144,701	-	144,701	-
4080 Court Cost Miscellaneous	6,195,454	21,063	160,962	6,013,429
4110 14th Civil District Court	235,844	3,416	129,709	102,719
4115 44th Civil District Court	254,679	898	160,316	93,466
4120 68th Civil District Court	216,958	2,140	119,764	95,054
4125 95th Civil District Court	237,377	1,999	127,637	107,740
4130 101st Civil District Court	253,324	1,404	123,888	128,032
4135 116th Civil District Court	238,734	803	138,089	99,842
4140 134th Civil District Court	292,573	1,585	153,285	137,703
4145 160th Civil District Court	237,624	2,861	130,834	103,929
4150 162nd Civil District Court	245,744	2,253	124,482	119,009
4155 191st Civil District Court	250,559	2,387	120,130	128,042
4160 192nd Civil District Court	250,938	2,009	135,812	113,116
4165 193rd Civil District Court	250,895	3,071	127,542	120,282
4170 298th Civil District Court	240,121	584	134,056	105,481
4175 Civil District Masters	300,574	1,937	162,931	135,705
4180 Civil Tax Court	78,257	512	54,522	23,223
4210 254th Family Court	471,018	1,663	317,812	151,543
4215 255th Family Court	469,417	415	305,715	163,287
4220 256th Family Court	487,734	1,553	324,435	161,746
4225 301st Family Court	550,126	661	371,296	178,169
4230 302nd Family Court	524,536	594	333,404	190,538
4235 303rd Family Court	449,630	874	264,375	184,381
4240 330th Family Court	514,361	3,081	334,753	176,527
4250 IV-D Court	250,129	563	154,184	95,383
4310 304th Juvenile Court	2,221,972	4,338	1,906,001	311,633
4320 305th Juvenile Court	2,395,942	5,136	1,705,241	685,565
4401 Criminal District Court #1	834,191	509	499,163	334,519
4402 Criminal District Court #2	726,197	1,311	533,488	191,398
4403 Criminal District Court #3	690,419	2,883	515,770	171,766
4404 Criminal District Court #4	789,815	1,418	646,860	141,536
4405 Criminal District Court #5	791,803	665	609,856	181,282
4406 Criminal District Court #6	731,850	2,449	505,799	223,602
4407 Criminal District Court #7	935,420	1,067	702,504	231,848
4410 194th Criminal District Court	890,915	1,158	633,248	256,509
4415 195th Criminal District Court	755,400	1,303	458,562	295,535
4420 203rd Criminal District Court	752,178	1,319	565,425	185,434
4425 204th Criminal District Court	811,448	1,887	697,587	111,974
4430 265th Criminal District Court	709,811	1,288	587,755	120,769
4435 282nd Criminal District Court	672,739	7,171	515,915	149,653
4440 283rd Criminal District Court	716,349	1,618	580,273	134,459
4445 291st Criminal District Court	722,757	5,114	599,955	117,687

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE SEVEN MONTHS ENDED APRIL 30, 2015**

Department	Budget (a)	Encumbrance	Actual	Funds Available
4450 292nd Criminal District Court	887,324	1,715	765,247	120,362
4455 363rd Criminal District Court	722,349	1,540	494,559	226,251
4460 Criminal District Magistrates	1,546,331	3,020	904,423	638,888
4465 Staff Attorneys	480,902	5,220	221,728	253,954
4470 Criminal District Court Manager	281,611	6,898	187,601	87,112
4501 County Court at Law #1	395,377	2,456	219,156	173,766
4502 County Court at Law #2	404,805	468	233,659	170,678
4503 County Court at Law #3	405,087	2,744	228,453	173,889
4504 County Court at Law #4	444,749	611	231,435	212,704
4505 County Court at Law #5	413,383	432	221,823	191,127
4601 County Criminal Court #1	487,154	674	273,885	212,595
4602 County Criminal Court #2	525,421	456	305,220	219,745
4603 County Criminal Court #3	486,001	2,107	237,167	246,727
4604 County Criminal Court #4	415,024	1,808	281,515	131,701
4605 County Criminal Court #5	432,847	672	314,237	117,939
4606 County Criminal Court #6	501,451	2,394	310,986	188,070
4607 County Criminal Court #7	496,769	2,143	279,728	214,898
4608 County Criminal Court #8	528,901	1,085	322,714	205,102
4609 County Criminal Court #9	485,143	2,595	291,830	190,718
4610 County Criminal Court #10	471,967	1,376	278,404	192,187
4611 County Criminal Court #11	524,092	2,173	269,289	252,630
4615 County Criminal Court of Appeals	365,122	2,438	163,307	199,377
4616 County Criminal Court of Appeals #2	542,074	2,667	338,909	200,498
4617 County Criminal Court - Magistrate	112,789	432	79,122	33,235
4620 County Criminal Court Manager	183,846	5,601	101,684	76,561
4701 Probate Court #1	662,948	4,176	351,545	307,227
4702 Probate Court #2	621,936	7,295	343,095	271,546
4703 Probate Court #3	1,279,772	12,150	748,812	518,811
4704 Investigators/Court Visitor Program	993,566	136,050	545,336	312,179
4811 J.P- 1-1	1,038,808	20,434	554,368	464,006
4812 J.P- 1-2	606,252	18,709	331,717	255,826
4821 J.P- 2-1	632,095	6,585	328,710	296,800
4822 J.P- 2-2	664,440	4,548	389,262	270,630
4831 J.P- 3-1	767,769	5,071	421,982	340,716
4832 J.P- 3-2	687,367	11,515	351,104	324,749
4833 J.P- 3-3	71,700	-	38,934	32,766
4841 J.P- 4-1	679,502	3,829	363,058	312,614
4842 J.P- 4-2	547,483	8,568	304,451	234,464
4851 J.P- 5-1	601,352	5,799	246,171	349,382
4852 J.P- 5-2	595,152	3,528	327,432	264,192
4862 J.P- 3-A	-	-	-	-
Subtotal Justice Administration	147,712,131	1,824,118	80,570,281	65,317,733
Health and Social Services				
1110 Employee Health Clinic	444,020	12,158	239,753	192,110
2070 Welfare Assistance	3,082,801	73,430	1,408,616	1,600,755
5110 Juvenile Administration	21,762,540	2,997,727	10,329,257	8,435,555
5114 Juvenile-Detention Center	14,106,202	64,112	7,318,856	6,723,235
5115 Juvenile-Emergency Shelter	2,209,943	3,457	1,224,945	981,540
5116 Juvenile-Letot Center	3,496,259	9,682	1,703,280	1,783,297
5117 Juvenile-Youth Village	3,695,682	22,236	1,933,546	1,739,900
5118 Juvenile-Medlock Center	4,037,008	11,943	2,178,665	1,846,401
5210 Health Administration	1,542,036	85,527	733,468	723,041
5211 Environmental Health	1,370,428	349,173	604,150	417,104
5212 Public Health Lab	1,985,955	201,268	1,021,257	763,430
5213 Preventive Health	2,942,268	145,248	1,216,486	1,580,535
5214 Communicable Disease Control	580,162	30,493	291,670	258,000
5215 STD Clinic	1,720,259	73,910	692,654	953,695
5216 TB Clinic	2,185,761	84,983	1,012,458	1,088,319
Subtotal Health and Human Services	65,161,324	4,165,348	31,909,061	29,086,915
5310 Budget Office Community Contracts (Menta	6,695,548	1,278,113	4,485,735	931,701
5330 CPS Program	3,377,472	2,563,813	659,830	153,829
Subtotal Health and Social Services	10,073,020	3,841,926	5,145,565	1,085,530

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

GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE SEVEN MONTHS ENDED APRIL 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	224,469	5,969	70,478	148,022
5430 Truancy Enforcement Center	708,697	341,650	348,046	19,001
9910 Countywide Appropriations	12,051,693	1,229,876	4,663,673	6,158,145
9930 Cash Match for Grants	3,480,919	-	3,480,919	-
9940 Reserves and Contingency	1,511,882	-	-	1,511,882
Subtotal Other Operating	<u>17,977,661</u>	<u>1,577,495</u>	<u>8,563,116</u>	<u>7,837,049</u>
9950 Emergency Reserves	45,432,396	-	-	45,432,396
Grand Total (b)	<u>\$ 522,251,841</u>	<u>\$ 19,568,734</u>	<u>\$ 255,985,460</u>	<u>\$ 246,697,647</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 SEVEN MONTHS ENDED APRIL 30, 2015

Exhibit C

FUND	FY 2015	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS ACCRUED FY 14 REVERSED FY 15		APRIL 2015	ENCUMBRANCES	OF BUDGET
	(a)	(b)	(c)			
105 Road & Bridge	\$ 69,895,387	\$ 215,942	\$ 1,569,644	\$ 2,536,418	\$ 27,172,700	\$ 42,722,688
120 General Fund	522,251,841	3,266,590	19,568,734	39,576,821	270,346,753	251,905,088
126 Permanent Improvement Fund	6,809,473	84,461	1,512,506	374,788	3,405,632	3,403,841
162 Alternate Dispute Resolution	3,018,668	513	4,115	40,293	237,343	2,781,324
168 Dallas County Historical Commission	9,437	-	-	-	589	8,849
169 Historical Exhibit	3,918,489	167	-	373,316	2,234,594	1,683,895
195 Major Technology Fund	29,281,557	234,174	3,259,530	1,170,498	16,157,160	13,124,397
196 Major Projects	216,909,644	3,535,737	66,113,312	5,051,472	93,828,499	123,081,145
205 Interest & Debt Retirement Fund	32,829,811	-	-	-	13,174,366	19,655,445
466 Grants	86,612,982	-	9,846,956	6,830,104	49,825,219	36,787,763
467 HUD Section 8	36,926,941	-	208,599	2,855,175	19,443,748	17,483,193
468 Charter School Grants	8,624,624	-	85,807	483,860	3,772,605	4,852,019
470 Law Library Fund	1,221,959	1,471	118,677	103,191	616,076	605,883
471 Appellate Judicial System	408,500	3,949	-	15,971	92,105	316,395
Total	<u>\$ 1,018,719,312</u>	<u>\$ 7,343,003</u>	<u>\$ 102,287,879</u>	<u>\$ 59,411,906</u>	<u>\$ 500,307,388</u>	<u>\$ 518,411,924</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 SEVEN MONTHS ENDED APRIL 30, 2015

Exhibit D

FUND	FY2015 BUDGET	INFO ONLY REVENUES ACCRUED FY14 REVERSED FY 15 (a)	MONTH OF APRIL 2015	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 37,794,554	\$ 925,723	\$ 2,782,803	\$ 22,066,679	\$ 15,727,875
120 General Fund	449,771,113	11,963,351	12,857,170	368,459,701	81,311,412
126 Permanent Improvement	3,050,596	1,808	(1,612)	2,997,843	52,753
162 Alternate Dispute	681,621	7,995	70,991	426,509	255,112
168 Historical Commission	3	-	0	0	3
169 Historical Exhibit	3,500,103	167,883	387,960	1,943,707	1,556,396
195 Major Technology	23,210,138	9,973	(23,563)	22,491,441	718,697
196 Major Projects	72,962,986	24,822	2,035,393	72,239,064	723,922
205 Debt Service	29,704,275	86,628	(34,888)	28,899,321	804,954
466 Projected Federal Grants	79,209,804	2,954	7,222,225	43,383,583	35,826,221
467 HUD Section 8	34,178,883	-	2,784,728	17,959,428	16,219,455
468 Charter School Grants	6,821,934	-	714,152	3,553,143	3,268,791
470 Law Library	908,546	11,795	91,791	533,529	375,017
471 Appellate Judicial	298,414	2,636	20,629	242,548	55,866
TOTAL	<u>\$ 742,092,970</u>	<u>\$ 13,205,568</u>	<u>\$ 28,907,779</u>	<u>\$ 585,196,496</u>	<u>\$ 156,896,474</u>

(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 APRIL 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 SEVEN MONTHS ENDED APRIL 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	31,794	120	49105	31,794
105	2530	Road Precinct #3	7910	31,794	120	49105	31,794
105	2540	Road Precinct #4	7910	31,794	120	49105	31,794
105	2550	Road Reserves	7910	4,499,150	120	49105	4,499,150
105	2550	Road Reserves	7996	8,750,000	196	49105	8,750,000
105	2550	Road Reserves	7905	7,500,000	105	49105	7,500,000 (a)
120	1023	GG-Operation Services- Comm/Central Svcs	7996	627,585	196	49120	627,585
162	4054	Alternate Dispute Resolution	7910	144,395	120	49162	144,395
169	2090	Sixth Floor Exhibit	7910	20,000	120	49169	20,000
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	377,039	120	49196	377,039
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>23,892,475</u>			<u>23,892,475</u>

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

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