



DALLAS COUNTY
DARRYL D. THOMAS
COUNTY AUDITOR

June 20, 2016

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

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

Balance Sheet: Tax, Fee, and Bond Funds as of May 31, 2016

Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency Funds as of May 31, 2016

General Fund: Funds Available Analysis for the eight months ended May 31, 2016

Appropriations Budget/Actual: Tax and Fee Funds for the eight months ended May 31, 2016

Revenue Budget/Actual: Tax and Fee Funds for the eight months ended May 31, 2016

Summary of County Indebtedness as of May 31, 2016

Interfund Transfers for the eight months ended May 31, 2016

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.

Wesley B. Steffens for DT

Darryl D. Thomas
County Auditor

DT/jh
cc: County Treasurer

**BALANCE SHEET TAX, FEE AND BOND FUNDS
AS OF MAY 31, 2016**

ASSETS		
Cash and Investments		\$ 589,121,380
Inventories, Stock Room		2,062,933
Net Receivables - County Taxes	7,971,203	
Net Receivables - Other	<u>16,477,000 (a)</u>	
Subtotal Net Receivables	24,448,203	
Due from Other Governmental Units	<u>3,887,515</u>	
Total Receivables		28,335,718
Prepayments and other assets		<u>1,262,878</u>
TOTAL ASSETS		<u><u>\$ 620,782,910</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	14,893,138 (b)	
Due to Other Governmental Units	<u>15,812,911</u>	
TOTAL LIABILITIES		30,706,048
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		3,325,811
Projects		205,862,586
General Fund - Encumbrances		19,089,493
Projects - Encumbrances		98,014,524
Other - Encumbrances		10,146,233
 UNRESERVED		
General Fund		191,325,825 (b)
Other, includes taxes and other receivables which total	\$ 17,502,203	<u>62,312,390</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 620,782,910</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 MAY 31, 2016**

Exhibit A
1 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 230,260,684	\$ (24,375,607)	\$ 205,885,077
00124 Jury Fund	-	-	-
00125 Petit Jury Fund	(18,313)	(503)	(18,816)
00130 Election Fund-Special	44,961	(8,626)	36,335
00170 Return Check Collection	(39,342)	67	(39,275)
00190 CMAQ-Congestion, Mitigation & Air	941,220	-	941,220
00196 Major Projects	280,221,735	734,560	280,956,295
00205 Interest & Debt Retirement Fund	16,398,782	385,449	16,784,231
00210 DS Arbitrage Rebate	168	-	168
00466 Projected Federal Grants	10,353,625	(1,177,365)	9,176,261
	<u>538,163,520</u>	<u>(24,442,024)</u>	<u>513,721,496</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	15,667,585	(485,844)	15,181,741
00126 Permanent Improvement Fund	4,537,698	(189,476)	4,348,221
00162 Alternate Dispute Resolution	3,008,798	33,625	3,042,423
00168 Dallas County Historical Commission	10,351	0	10,351
00169 Historical Exhibit	2,000	1	2,001
00195 Major Technology Fund	22,271,575	(2,074,329)	20,197,246
00467 HUD Section 8	3,800,317	129,690	3,930,007
00468 Charter School Grants	2,859,431	523,830	3,383,261
00470 Law Library Fund	287,941	17,000	304,942
00471 Appellate Judicial System	389,111	40,526	429,637
00500 Payroll	(4,501)	(926)	(5,427) (a)
00535 District Attorney Forfeiture	-	-	-
00538 DA - Check Processing	107,241	1,874	109,114
00540 DA - Forfeitures-Federal	-	-	-
00541 DA - Forfeitures-State	1,297	(1,297)	-
00547 DA - State Forfeitures/Other	183,787	217	184,004
00704 Unallocated Tax	3,053,476	(999,451)	2,054,025
	<u>56,176,107</u>	<u>(3,004,560)</u>	<u>53,171,546</u>
Capital Project Funds:			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	968,243	-	968,243
00440 Tax Notes Series 2013	11,776,989	-	11,776,989
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>13,628,516</u>	<u>-</u>	<u>13,628,516</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	5,003,357	-	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	61,569	148,160
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663
	<u>8,538,253</u>	<u>61,569</u>	<u>8,599,822</u>
Total Governmental Funds Cash and Investments	<u>616,506,396</u>	<u>(27,385,016)</u>	<u>589,121,380</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 MAY 31, 2016**

Exhibit A
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	3,731,155	28,499	3,759,654
Fiduciary and All Agency Funds:			
00128 Adult Probation Fund	7,520,083	(1,994,069)	5,526,014
00166 State Report Interest Fund	966,759	1,107,366	2,074,125
00501 County Clerk-Special	59,289,289	(48,415,988)	10,873,301
00502 County Clerk-Trust	17,158,789	136,166	17,294,955
00503 District Clerk-Special	5,979,147	657,034	6,636,181
00504 District Clerk-Trust	29,020,151	1,399,654	30,419,805
00505 Sheriff-Special	897,153	(18,676)	878,476
00506 County Clerk Special Trust Fund	13,857,040	38,655,572	52,512,612
00532 Escrow Fund	64,215,486	149,960	64,365,446
00537 Youth Village Special Fund	520	-	520
00542 DA - Police Agencies	36,717	42	36,759
00543 Adult Probation-Restitution	2,630,798	(62,190)	2,568,608
00544 DA - Attorney General	26,618	31	26,649
00545 DA - Unadjudicated-Gambling	58,064	67	58,130
00546 DA - Forfeitures-Narcotics	102,941	75,150	178,091
00550 Justice of the Peace 1-1 Special	561,446	(1,230)	560,217
00551 Justice of the Peace 1-2 Special	227,732	(20,028)	207,704
00553 Justice of the Peace 3-3 Special	86,652	(200)	86,452
00554 Justice of the Peace 2-1 Special	405,292	(71)	405,221
00555 Justice of the Peace 2-2 Special	84,230	(2,004)	82,226
00556 Justice of the Peace 3-1 Special	18,302	10,209	28,511
00557 Justice of the Peace 3-2 Special	162,822	(475)	162,347
00559 Justice of the Peace 4-1 Special	175,460	806	176,266
00560 Justice of the Peace 4-2 Special	2,320	209	2,529
00561 Justice of the Peace 5-1 Special	19,867	893	20,760
00562 Justice of the Peace 5-2 Special	272,464	(5,529)	266,934
00570 Dallas County Housing Fin.	60,280	69	60,349
00571 Dallas County Housing Fin.	966,006	1,108	967,114
00580 Constable 1 Special Fund No. 580	8,666	20	8,686
00581 Constable 2 Special Fund No. 581	8,101	(5,209)	2,892
00582 Constable 3 Special Fund No. 582	11,800	(5,633)	6,167
00584 Constable 4 Special Fund No. 584	7,320	-	7,320
00586 Constable 5 Special Fund No. 586	34,799	(3,091)	31,708
	<u>204,873,115</u>	<u>(8,340,038)</u>	<u>196,533,077</u>
Grand Total (Including Internal Service Fund)	<u>\$ 825,110,666</u>	<u>\$ (35,696,554)</u>	<u>\$ 789,414,112</u>

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2016**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
General Government				
1010 GG-County Judge	\$ 556,216	\$ 1,691	\$ 313,545	\$ 240,979
1011 Truancy Courts	1,623,962	18,092	670,419	935,451
1020 GG-Commissioners Court Administrator	1,686,651	15,680	1,058,732	612,239
1021 GG-Operation Services-Engineering	1,348,354	277,023	613,959	457,372
1022 GG-Operation Services- Facilities	15,667,434	2,022,398	8,905,301	4,739,736
1023 GG-Operation Services- Comm/Central Svcs	4,516,920	876,194	2,391,945	1,248,782
1024 GG-Operations Services-Records Mgt	923,948	50,488	485,370	388,091
1027 GG-Operations-Auto Service Center	3,255,421	1,535,939	1,082,350	637,132
1035 GG- Tax Assessor/Collector	13,066,249	405,095	8,360,125	4,301,029
1040 Human Resource/Civil Service	6,067,557	235,328	1,644,282	4,187,946
1041 HRCS - 52e Employees	-	-	20,365	(20,365)
1050 GG-County Treasurer	1,296,477	29,467	751,107	515,904
1060 Office of Budget and Evaluation	597,772	11,877	371,007	214,887
1070 GG-County Auditor	7,207,685	11,494	4,199,802	2,996,390
1080 GG-Purchasing	1,293,298	18,048	642,450	632,799
1210 Elections	6,423,103	561,376	4,329,576	1,532,151
Subtotal General Government	<u>65,531,047</u>	<u>6,070,191</u>	<u>35,840,334</u>	<u>23,620,522</u>
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	322,015	3,263	198,226	120,526
2060 Veterans Service	372,955	492	157,765	214,698
Subtotal Community Services	<u>694,971</u>	<u>3,756</u>	<u>355,991</u>	<u>335,224</u>
Law Enforcement				
3110 Executive	1,146,691	13,229	666,862	466,601
3113 Internal Affairs	900,580	1,951	549,414	349,215
3121 General Services	956,710	323	573,804	382,583
3122 Personnel	934,367	48,723	638,826	246,817
3123 Training	789,944	136,532	477,647	175,765
3124 Communications	1,955,652	3,219	1,271,275	681,158
3125 Fiscal	2,572,818	249,821	1,591,934	731,063
3126 Photo Lab	212,545	10,746	123,066	78,733
3128 Bonds	2,288,747	8,714	1,467,186	812,848
3129 Bailiff	8,710,687	3,857	6,669,053	2,037,777
3130 Warrants	4,368,203	40,178	2,919,909	1,408,116
3131 Fugitive Transportation	1,779,794	886	1,394,791	384,118
3132 Civil	557,283	3,911	238,595	314,776
3134 Criminal Investigation	2,571,696	39,385	1,666,029	866,283
3136 FLEET	149,768	-	80,851	68,917
3137 Freeway Management Program	11,130,337	72,870	6,972,142	4,085,325
3140 Detention Services	824,583	6,293	789,124	29,166
3141 North Tower	24,638,813	47,502	15,994,284	8,597,026
3142 West Tower	15,801,247	22,735	11,144,955	4,633,558
3145 George Allen Jail	1,503,745	-	97,772	1,405,973
3147 Central Intake	11,315,908	34,301	7,512,719	3,768,888
3148 South Tower	18,944,551	14,083	12,604,244	6,326,224
3150 Classification and Release	7,691,863	42,004	5,506,271	2,143,588
3152 Central Kitchen	7,959,148	339,449	4,762,296	2,857,404
3153 Central Laundry	1,450,601	-	974,429	476,172
3154 Inmate Transport	12,278,750	2,054	8,190,489	4,086,207
3155 Jail Medical	7,966,091	9,135	3,840,878	4,116,077
Subtotal Sheriff	<u>151,401,122</u>	<u>1,151,899</u>	<u>98,718,844</u>	<u>51,530,379</u>
3210 Constable Precinct #1	2,029,364	17,679	1,227,359	784,326
3220 Constable Precinct #2	1,558,867	15,881	898,643	644,344
3230 Constable Precinct #3	1,745,425	8,344	1,172,288	564,793
3240 Constable Precinct #4	2,424,209	9,406	1,600,173	814,630
3250 Constable Precinct #5	1,542,048	5,505	737,421	799,122
Subtotal Constable	<u>9,299,913</u>	<u>56,815</u>	<u>5,635,884</u>	<u>3,607,214</u>
3311 Crime Lab	7,370,336	548,503	3,954,362	2,867,471
3312 Medical Examiner	6,661,900	433,362	4,431,104	1,797,435
3313 Breath Alcohol Program	299,743	328	115,281	184,135
Subtotal Institute of Forensic Sciences	<u>14,331,979</u>	<u>982,193</u>	<u>8,500,746</u>	<u>4,849,041</u>

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2016**

**Exhibit B
Page 2 of 4**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
3320 Community Supervision	878,258	253,142	619,748	5,369
3330 Public Service Program	1,340,766	67,960	693,366	579,440
Subtotal Law Enforcement	177,252,039	2,512,008	114,168,588	60,571,443
Justice Administration				
3340 Building Security	4,226,635	476,922	2,302,016	1,447,697
3341 Emergency Management	477,980	9,884	246,143	221,953
3342 Fire Marshal	1,033,671	240,360	566,967	226,344
4011 District Attorney	44,221,195	357,435	27,926,203	15,937,557
4012 DA-Special Allocation	-	-	-	-
4013 Drug Court Program	364,049	708	282,160	81,181
4014 Jail Diversion	1,958,796	62,149	1,249,664	646,982
4015 Divert Court Department	403,774	68,628	286,165	48,981
4020 District Clerk	14,202,419	99,872	8,306,326	5,796,221
4031 County Clerk	10,517,799	120,338	5,980,835	4,416,627
4032 County Clerk-Collections	991,947	17,717	564,870	409,360
4033 Truancy Courts Clerks	1,436,729	-	692,113	744,616
4040 Public Defender	12,741,151	40,496	7,856,589	4,844,066
4051 District Court Administration	209,537	1,013	137,701	70,823
4056 Domestic Relations Office Administration	2,607,745	9,417	1,653,549	944,779
4060 Jury Service	2,655,471	80,916	1,415,679	1,158,876
4065 Grand Jury Service	205,000	-	146,710	58,290
4071 5th Court of Appeals	149,234	-	92,063	57,172
4072 First Admin. Judicial Region	160,532	-	160,531	1
4080 Court Cost Miscellaneous	6,103,700	53,932	201,782	5,847,986
4110 14th Civil District Court	256,824	1,723	159,157	95,945
4115 44th Civil District Court	266,422	844	156,726	108,852
4120 68th Civil District Court	241,903	1,919	139,354	100,629
4125 95th Civil District Court	261,741	1,329	154,048	106,364
4130 101st Civil District Court	260,746	3,913	143,436	113,397
4135 116th Civil District Court	273,302	823	164,627	107,853
4140 134th Civil District Court	321,660	1,121	189,607	130,932
4145 160th Civil District Court	261,222	2,662	157,223	101,337
4150 162nd Civil District Court	255,867	2,104	145,637	108,126
4155 191st Civil District Court	270,225	2,177	140,715	127,333
4160 192nd Civil District Court	266,965	1,655	161,299	104,011
4165 193rd Civil District Court	256,521	2,631	151,004	102,886
4170 298th Civil District Court	262,612	1,116	156,633	104,863
4175 Civil District Masters	310,059	950	191,499	117,610
4180 Civil Tax Court	71,745	230	63,259	8,256
4210 254th Family Court	527,810	2,653	340,450	184,707
4215 255th Family Court	617,968	1,629	410,374	205,966
4220 256th Family Court	577,031	1,200	409,916	165,915
4225 301st Family Court	553,388	773	384,722	167,893
4230 302nd Family Court	567,007	697	387,261	179,049
4235 303rd Family Court	571,108	1,157	351,969	217,983
4240 330th Family Court	587,270	1,721	421,281	164,268
4250 IV-D Court	252,418	529	191,158	60,731
4310 304th Juvenile Court	2,399,232	4,137	2,069,931	325,164
4320 305th Juvenile Court	2,362,761	4,797	1,984,983	372,980
4401 Criminal District Court #1	790,677	654	648,252	141,772
4402 Criminal District Court #2	816,634	1,276	670,646	144,712
4403 Criminal District Court #3	705,424	1,794	572,944	130,686
4404 Criminal District Court #4	797,550	1,643	666,864	129,043
4405 Criminal District Court #5	866,568	1,026	747,150	118,391
4406 Criminal District Court #6	771,389	2,562	666,462	102,365
4407 Criminal District Court #7	830,372	2,065	634,027	194,280
4410 194th Criminal District Court	964,134	2,208	825,549	136,376
4415 195th Criminal District Court	834,421	2,166	730,896	101,359
4420 203rd Criminal District Court	850,249	1,289	737,689	111,271
4425 204th Criminal District Court	802,709	958	655,651	146,101
4430 265th Criminal District Court	917,331	1,549	793,566	122,216
4435 282nd Criminal District Court	819,739	1,898	659,862	157,979
4440 283rd Criminal District Court	709,640	691	609,384	99,565

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2016**

**Exhibit B
Page 3 of 4**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
4445 291st Criminal District Court	802,400	1,234	700,645	100,520
4450 292nd Criminal District Court	904,117	1,121	851,829	51,168
4455 363rd Criminal District Court	775,501	1,102	642,295	132,104
4460 Criminal District Magistrates	1,615,211	2,340	1,059,710	553,160
4465 Staff Attorneys	561,663	4,058	361,047	196,558
4470 Criminal District Court Manager	299,140	1,870	231,731	65,539
4501 County Court at Law #1	417,245	2,182	257,016	158,047
4502 County Court at Law #2	428,027	640	266,950	160,437
4503 County Court at Law #3	423,496	2,222	263,682	157,592
4504 County Court at Law #4	468,198	946	268,368	198,884
4505 County Court at Law #5	441,195	1,372	257,649	182,174
4601 County Criminal Court #1	506,660	1,004	323,334	182,322
4602 County Criminal Court #2	564,308	627	375,599	188,082
4603 County Criminal Court #3	392,396	1,748	271,639	119,009
4604 County Criminal Court #4	525,053	1,278	404,892	118,883
4605 County Criminal Court #5	538,210	2,005	374,845	161,360
4606 County Criminal Court #6	582,726	2,105	393,911	186,709
4607 County Criminal Court #7	511,256	2,201	316,409	192,647
4608 County Criminal Court #8	550,139	1,433	362,392	186,314
4609 County Criminal Court #9	615,282	2,590	404,145	208,547
4610 County Criminal Court #10	543,926	1,473	353,220	189,233
4611 County Criminal Court #11	512,458	1,981	361,872	148,605
4615 County Criminal Court of Appeals	364,517	6,670	182,385	175,462
4616 County Criminal Court of Appeals #2	543,332	1,658	373,370	168,304
4617 County Criminal Court - Magistrate	122,875	68	51,347	71,460
4620 County Criminal Court Manager	219,021	3,068	151,299	64,654
4701 Probate Court #1	790,669	3,948	458,086	328,635
4702 Probate Court #2	761,862	2,779	486,366	272,717
4703 Probate Court #3	1,281,476	12,599	742,574	526,303
4704 Investigators/Court Visitor Program	890,575	124,741	501,612	264,222
4705 Probate Associates	333,384	2,451	204,289	126,644
4811 J.P- 1-1	1,012,318	10,867	604,243	397,209
4812 J.P- 1-2	606,080	12,370	377,465	216,245
4821 J.P- 2-1	615,854	3,505	389,189	223,160
4822 J.P- 2-2	693,719	5,834	427,952	259,933
4831 J.P- 3-1	769,170	4,854	463,238	301,079
4832 J.P- 3-2	683,520	6,601	423,429	253,490
4833 J P 3-3	53,767	-	-	53,767
4841 J.P- 4-1	633,010	12,726	426,793	193,491
4842 J P 4-2	580,731	5,318	353,167	222,246
4851 J.P- 5-1	612,531	5,911	346,137	260,483
4852 J.P- 5-2	738,874	6,156	438,088	294,630
4862 J P 3-A	-	-	-	-
Subtotal Justice Administration	154,283,900	1,975,709	95,417,487	56,890,704
Health and Social Services				
1110 Employee Health Clinic	454,079	11,150	270,619	172,310
2070 Welfare Assistance	3,141,696	59,947	1,980,010	1,101,739
5110 Juvenile Administration	21,340,901	3,410,154	10,483,883	7,446,864
5114 Juvenile-Detention Center	14,691,700	51,053	8,434,986	6,205,661
5115 Juvenile-Emergency Shelter	2,342,252	3,541	1,368,044	970,667
5116 Juvenile-Letot Center	3,217,383	14,652	1,988,008	1,214,722
5117 Juvenile-Youth Village	3,666,092	12,769	2,300,934	1,352,389
5118 Juvenile-Medlock Center	3,907,472	9,338	2,545,164	1,352,971
5119 Juvenile-Letot Residential Treatment Center	1,500,172	18,999	644,445	836,727
5210 Health Administration	1,408,818	43,450	817,678	547,690
5211 Environmental Health	1,678,613	362,444	715,879	600,290
5212 Public Health Lab	2,184,712	259,192	1,202,673	722,848
5213 Preventive Health	3,067,312	213,077	1,099,603	1,754,632
5214 Communicable Disease Control	612,371	33,796	297,262	281,313
5215 STD Clinic	1,842,549	51,114	714,066	1,077,369
5216 TB Clinic	2,050,787	49,170	1,016,209	985,408
Subtotal Health and Human Services	67,106,910	4,603,845	35,879,463	26,623,602
5310 Budget Office Community Contracts (Menta	6,531,693	1,486,771	4,338,463	706,459

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2016**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
5330 CPS Program	3,629,954	1,574,882	1,998,809	56,264
Subtotal Health and Social Services	<u>10,161,647</u>	<u>3,061,652</u>	<u>6,337,272</u>	<u>762,723</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	317,854	14,086	206,745	97,022
5430 Truancy Enforcement Center	728,249	23,993	80,684	623,572
9910 Countywide Appropriations	12,576,560	822,059	5,190,588	6,563,913
9930 Cash Match for Grants	3,767,206	-	3,767,206	-
9940 Reserves and Contingency	964,337	2,193	-	962,144
Subtotal Other Operating	<u>18,354,206</u>	<u>862,331</u>	<u>9,245,224</u>	<u>8,246,652</u>
9950 Emergency Reserves	47,872,607	-	-	47,872,607
Grand Total (b)	<u>\$ 541,257,328</u>	<u>\$ 19,089,493</u>	<u>\$ 297,244,359</u>	<u>\$ 224,923,476</u>
(a) Budget includes encumbrances which are carried forward from FY 15 in the amount of				<u>\$ 8,030,300</u>
(b) Reconciliation of budget components to budget funds available				
LAB FY 16	533,227,029.00			
Carryforward	8,030,299.57			
Rounding	(0.88)			
Budget	<u>541,257,327.69</u>			
Budget per budget funds available	<u>541,257,327.69</u>			
Difference	<u>-</u>			

APPROPRIATIONS
BUDGET/ACTUAL - TAX AND FEE FUNDS
FOR THE EIGHT MONTHS ENDED MAY 31, 2016

Exhibit C

FUND	FY 2016	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS		ACCRUED FY 15	MAY 2016	ENCUMBRANCES
	(a)	REVERSED FY 16	(c)			
105 Road & Bridge	\$ 62,230,783	\$ -	\$ 1,616,280	\$ 4,352,816	\$ 27,397,042	\$ 34,833,741
120 General Fund	541,257,328	5,213,114	19,089,493	35,838,722	316,333,852	224,923,476
126 Permanent Improvement Fund	8,972,417	-	2,742,512	226,492	5,188,119	3,784,299
162 Alternate Dispute Resolution	3,389,228	1,409	2,554	36,552	230,924	3,158,303
168 Dallas County Historical Commission	10,519	-	-	-	500	10,019
195 Major Technology Fund	33,018,660	510,007	5,337,130	1,965,680	21,708,053	11,310,607
196 Major Projects	226,961,489	885,327	90,703,093	1,340,615	116,527,206	110,434,283
205 Interest & Debt Retirement Fund	30,169,302	-	-	-	12,951,700	17,217,602
466 Grants	102,935,354	86,000	5,333,124	5,700,116	59,660,033	43,275,321
467 HUD Section 8	36,240,440	-	238,193	2,717,340	22,292,962	13,947,478
468 Charter School Grants	6,312,141	-	68,231	470,383	4,129,269	2,182,873
470 Law Library Fund	1,188,901	891	145,339	71,120	792,261	396,640
471 Appellate Judicial System	585,476	12,166	-	13,224	116,689	468,787
Total	<u>\$ 1,053,272,037</u>	<u>\$ 6,708,915</u>	<u>\$ 125,275,949</u>	<u>\$ 52,733,061</u>	<u>\$ 587,328,609</u>	<u>\$ 465,943,428</u>

(a) Budget includes Legally Adopted Budget and Carry-Forward Budget from FY15.

(b) Appropriations are budgeted on a cash basis. FY 16 Monthly YTD appropriations are cash basis. Appropriations paid in October and November accrued at September 30, 2015 are reversed in FY 16. Those amounts are included in the column "INFO ONLY".

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

**REVENUE
BUDGET/ACTUAL-TAX AND FEE FUNDS
FOR THE EIGHT MONTHS ENDED MAY 31, 2016**

Exhibit D

<u>FUND</u>	<u>FY2016 BUDGET</u>	<u>INFO ONLY REVENUES ACCRUED FY15 REVERSED FY 16 (a)</u>	<u>MONTH OF MAY 2016</u>	<u>TOTAL YTD REVENUE</u>	<u>BALANCE OF BUDGET</u>
105 Road and Bridge	\$ 35,970,293	\$ 26,010	\$ 3,547,354	\$ 24,814,563	\$ 11,155,730
120 General Fund	469,096,029	10,158,929	10,828,420	426,739,660	42,356,370
126 Permanent Improvement	3,273,674	6,634	22,684	3,205,829	67,845
162 Alternate Dispute	730,495	8,096	70,346	512,798	217,697
168 Historical Commission	-	-	0	0	(0)
195 Major Technology	28,270,085	15,835	164,916	27,856,281	413,804
196 Major Projects	87,218,802	684,506	3,679,922	82,819,058	4,399,744
205 Debt Service	27,711,431	2,943	385,449	27,051,319	660,112
466 Projected Federal Grants	74,659,893	1	4,682,818	56,109,569	18,550,324
467 HUD Section 8	32,772,800	0	2,834,464	23,093,880	9,678,920
468 Charter School Grants	5,942,508	5,361	992,486	4,272,127	1,670,381
470 Law Library	946,274	25,880	87,832	666,202	280,072
471 Appellate Judicial	350,002	5,714	52,776	278,896	71,106
TOTAL	<u>\$ 766,942,286</u>	<u>\$ 10,939,909</u>	<u>\$ 27,349,466</u>	<u>\$ 677,420,180</u>	<u>\$ 89,522,106</u>

(a) Revenues are budgeted on a cash basis. FY 16 Monthly YTD revenues are cash basis. Revenues received in October and November are accrued at September 30, 2015. Those amounts are included in the column "INFO ONLY".

**SUMMARY OF COUNTY INDEBTEDNESS
AS OF MAY 31, 2016**

Exhibit E

Payment Fiscal Year	Principal	Interest	Total
2016	13,575,000	1,698,356	15,273,356
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>\$ 73,655,000</u>	<u>\$ 8,866,131</u>	<u>\$ 82,521,131</u>

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

INTERFUND TRANSFERS
FOR THE EIGHT MONTHS ENDED MAY 31, 2016

Exhibit F

FROM:

TO:

FUND	DEPT	DESCRIPTION	ACCT	AMOUNT	FUND	ACCT	AMOUNT
105	2520	Road Precinct #2	7910	59,814	120	49105	59,814
105	2530	Road Precinct #3	7910	59,814	120	49105	59,814
105	2540	Road Precinct #4	7910	59,814	120	49105	59,814
105	2550	Road Reserves	7905	5,250,000	120	49105	5,250,000
105	2550	Road Reserves	7910	2,505,178	120	43310	2,505,178
105	2550	Road Reserves	7996	13,043,118	196	49105	13,043,118
105	2550	Road Reserves	7905	5,250,000	105	49105	5,250,000 (a)
120	1023	GG-Operation Services- Comm/Central Svcs	7996	1,075,868	196	49120	1,075,868
162	4054	Alternate Dispute Resolution	7910	123,825	120	49162	123,825
169	2090	Sixth Floor Exhibit	7910	256,631	120	49169	256,631
195	1090	Data Services	7910	-	120	49195	-
195	1090	Data Services	7996	1,503,986	196	49195	1,503,986
196	2010	Public Works	7910	47,067	120	49196	47,067
470	6010	Library Assistance	7932	175,000	532	49470	175,000 (c)
532	94404 (b)	Juvenile Case Manager Fee	7910	-	120	49532	-
532	94405 (b)	Law Library Material and Education Reimb.	7910	41,923	120	49532	41,923
532	94081 (b)	Records Management	7910	382,929	120	49532	382,929
532	91048 (b)	Probate Escrow	7910	113,000	120	49532	113,000
532	94084 (b)	Probate Escrow	7910	19,340	120	49532	19,340
532	94019 (b)	Civil Courts Escrow	7996	752,038	196	49532	752,038
TOTAL				<u>30,719,345</u>			<u>30,719,345</u>

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

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