



DALLAS COUNTY  
COUNTY AUDITOR

June 1, 2011

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, 2011

	<u>Exhibits</u>
Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency and School Funds as of April 30, 2011	A
General Fund: Funds Available Analysis for the Seven Months Ended April 30, 2011	B
Appropriations Budget/Actual: Tax and Fee Funds for the Seven Months Ended April 30, 2011	C
Revenue Budget/Actual: Tax and Fee Funds for the Seven Months Ended April 30, 2011	D
Summary of County Indebtedness as of April 30, 2011	E
Interfund Transfers for the Seven Months Ended April 30, 2011	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.

  
Virginia Porter  
County Auditor

/jh  
cc: County Treasurer

**BALANCE SHEET TAX, FEE AND BOND FUNDS  
AS OF APRIL 30, 2011**

**ASSETS**

Cash and Investments		\$ 415,662,488
Inventories, Stock Room		1,398,907
Net Receivables - County Taxes	12,087,303 (a)	
Net Receivables - Other	<u>19,259,000 (b)</u>	
Subtotal Net Receivables	31,346,303	
Due from Other Governmental Units	<u>7,033,464</u>	
Total Receivables		38,379,767
General Fixed Assets	760,798,981	
Less: Accumulated Depreciation	<u>(295,871,950)</u>	464,927,031
Construction in Progress		14,063,636
Infrastructure		<u>27,275,610</u>
		506,266,277
Prepayments and other assets		1,943,174 (c)
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		<u>126,108,349 (e)</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 1,089,758,961</u></u>

**LIABILITIES, RESERVES AND FUND BALANCES**

**LIABILITIES:**

Accounts Payable and Other Liabilities	6,990,856 (d)	
Due to Other Governmental Units	2,093,115	
Bonded Debt and Interest Payable to Maturity	<u>148,160,551 (e)</u>	
<b>TOTAL LIABILITIES</b>		157,244,522

**FUND BALANCE**

**RESERVED:**

Total Encumbrances		112,015,948 (f)
Inventory Reserves		1,398,907
Investment in Fixed Assets		506,266,277
Projects		118,080,485

**UNRESERVED**

General Fund		162,296,248
Other		<u>32,456,574</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 1,089,758,961</u></u>

(a) Tax Receivables excludes levy for FY2011.

(b) Receivables include various fees, court costs and grants reflected in CAFR as of September 30, 2010.

(c) Prepayments and other assets reflected in CAFR as of September 30, 2010.

(d) Excludes accrued liabilities including but not limited to: compensated absences, workers compensation and claims and judgements.

(e) Subsequent to April 30, 2011, three bond issues were completed and funded. The purpose of two issues is to refinance existing debt.

The third issue with a principal amount of \$41,545,000 will be used to fund future capital projects.

(f) Includes current and prior year and bond fund encumbrances.

This Balance Sheet and accompanying Exhibits were prepared using an Other Comprehensive Basis of Accounting ("OCBOA").

**SUMMARY OF CASH AND INVESTMENTS  
TAX AND FEE, BOND, TRUST AND AGENCY AND SCHOOL FUNDS  
AS OF APRIL 30, 2011**

Exhibit A  
1 of 3

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
<b>TAX AND FEE FUNDS:</b>			
00105 Road & Bridge	\$ 16,732,886	\$ 1,765,139	\$ 18,498,024
00120 General Fund	194,676,882	(28,375,530)	166,301,352
00124 Jury Fund	19,193	-	19,193
00126 Permanent Improvement Fund	5,368,323	(216,953)	5,151,370
00130 Election Fund-Special	29,983	(20)	29,963
00162 Alternate Dispute Resolution	1,581,156	58,136	1,639,292
00168 Dallas County Historical Commission	11,949	1	11,951
00169 Historical Exhibit	531,871	136,879	668,750
00170 Return Check Collection	(331,501)	(492)	(331,993)
00190 CMAQ-Congestion, Mitigation & Air	1,136,034	356,904	1,492,938
00195 Major Technology Fund	19,154,213	(2,852,439)	16,301,775
00196 Major Projects	150,850,479	(1,428,566)	149,421,913
00205 Interest & Debt Retirement Fund	21,750,121	302,081	22,052,202
00210 DS Arbitrage Rebate	627,443	54	627,497
00466 Projected Federal Grants	9,621,786	(812,878)	8,808,908
00467 HUD Section 8	5,030,984	(24,683)	5,006,301
00468 Charter School Grants	-	(281,848)	(281,848)
00470 Law Library Fund	186,802	10,826	197,627
00471 Appellate Judicial System	514,920	9,610	524,530
00704 Unallocated Tax	6,439,568	(3,760,722)	2,678,845
Total Tax and Fee funds:	<u>433,933,090</u>	<u>(35,114,501)</u>	<u>398,818,590</u>
<b>Bond Funds:</b>			
00414 1995 Road Bond Fund	1,021,749	-	1,021,749
00415 1995A Permanent Improvement	449,339	-	449,339
00418 Road Bond Series 1996	2,440,510	(308)	2,440,202
00424 Unlimited Tax Road Bonds Series	3,572,413	-	3,572,413
00427 Unlimited Tax Refunding & Improv	4,765,656	189	4,765,845
00481 Public Property Finance Obligati	1,925,616	-	1,925,616
00482 Permanent Improvement Bond Series	64,134	-	64,134
00490 Unlimited Tax Road Bond Fund	638,112	-	638,112
00492 1992 Road Bond Fund	815,608	165	815,773
00493 1992A Permanent Improvement Bond	354,039	-	354,039
00494 Unlimited Tax Road Bond Fund	796,675	-	796,675
Total Bond Funds	<u>16,843,852</u>	<u>47</u>	<u>16,843,898</u>
Total Tax, Fee, and Bond Funds, Cash and Investments	<u>450,776,942</u>	<u>(35,114,454)</u>	<u>415,662,488</u>
21734 Internal Service Fund	<u>1,644,942</u>	<u>(139,235)</u>	<u>1,505,707</u>

SUMMARY OF CASH AND INVESTMENTS  
TAX AND FEE, BOND, TRUST AND AGENCY AND SCHOOL FUNDS  
AS OF APRIL 30, 2011

Exhibit A  
2 of 3

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
<b>Trust and Agency Funds:</b>			
<b>Special Funds</b>			
00128 Adult Probation Fund	9,072,319	(2,922,083)	6,150,236
00166 State Report Interest Fund	4,223,320	(2,825,688)	1,397,633
00464 Juvenile Probation Commission	373,454	(117,534)	255,919
00500 Payroll	(4,450)	(2,353)	(6,803) (a)
00501 County Clerk-Special	56,425,667	(26,148,558)	30,277,109
00503 District Clerk-Special	4,348,904	(59,882)	4,289,021
00505 Sheriff-Special	799,327	72,507	871,834
00532 Escrow Fund	32,349,777	2,286,547	34,636,324
00535 District Attorney Forfeiture	277,688	817	278,505
00537 Youth Village Special Fund	514	0	515
00538 DA - Check Processing	164,480	2,703	167,184
00540 DA - Forfeitures-Federal	936,923	171	937,094
00541 DA - Forfeitures-State	1,528,835	(78,591)	1,450,245
00542 DA - Police Agencies	31,860	4	31,864
00543 Adult Probation-Restitution	1,295,638	3,241	1,298,879
00544 DA - Attorney General	26,363	7	26,370
00545 DA - Unadjudicated-Gambling	51,475	7	51,482
00546 DA - Forfeitures-Narcotics	197,889	(131,203)	66,686
00547 DA - State Forfeitures/Other	121,511	15	121,526
00550 Justice of the Peace 1-1 Special	601,096	5,850	606,946
00551 Justice of the Peace 1-2 Special	351,536	355	351,891
00553 Justice of the Peace 3-3 Special	103,094	(1,006)	102,088
00554 Justice of the Peace 2-1 Special	384,172	3,220	387,392
00555 Justice of the Peace 2-2 Special	396,852	99	396,952
00556 Justice of the Peace 3-1 Special	59,702	(1,316)	58,386
00557 Justice of the Peace 3-2 Special	176,183	(2,353)	173,831
00559 Justice of the Peace 4-1 Special	378,744	(10,057)	368,687
00560 Justice of the Peace 4-2 Special	317,284	(3,064)	314,221
00561 Justice of the Peace 5-1 Special	118,432	1,828	120,260
00562 Justice of the Peace 5-2 Special	265,699	939	266,638
00570 Dallas County Housing Fin.	46,368	4	46,372
00571 Dallas County Housing Fin.	1,034,345	90	1,034,435
00580 Constable 1 Special Fund No. 580	10,356	(2,850)	7,506
00581 Constable 2 Special Fund No. 581	8,063	1,698	9,761
00582 Constable 3 Special Fund No. 582	3,471	(215)	3,256
00584 Constable 4 Special Fund No. 584	4,242	1,472	5,714
00586 Constable 5 Special Fund No. 586	91,057	(19,866)	71,192
Total Special Funds	<u>116,572,192</u>	<u>(29,945,041)</u>	<u>86,627,151</u>
<b>Trust Funds</b>			
00502 County Clerk-Trust	11,277,841	52,870	11,330,711
00504 District Clerk-Trust	37,569,136	62,105	37,631,241
00506 County Clerk Special Trust Fund	73,259,133	113,194	73,372,326
Total Trust Funds	<u>122,106,109</u>	<u>228,170</u>	<u>122,334,279</u>
Total Trust and Agency Funds	<u>238,678,301</u>	<u>(29,716,871)</u>	<u>208,961,430</u>
Grand Total (Including Internal Service Funds)	<u>\$ 691,100,185</u>	<u>\$ (64,970,560)</u>	<u>\$ 626,129,625</u>

(a) Timing differences in posting payroll transfers to general ledger and recording stale dated entries.

**SUMMARY OF CASH AND INVESTMENTS**  
**TAX AND FEE, BOND, TRUST AND AGENCY AND SCHOOL FUNDS**  
**AS OF APRIL 30, 2011**

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>School Funds</b>			
Operating	\$ 13,808,456	\$ 689,922	\$ 14,498,378
Payroll	40,000	-	40,000
Investments	1,126,500	326	1,126,826
Total School Funds	<u>14,974,956</u>	<u>690,248</u>	<u>15,665,204</u>

**General Fund  
Funds Available Analysis  
For The Month Ended April 30, 2011**

**Exhibit B  
Page 1 of 4**

<u>Department</u>	<u>Budget (a)</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
<b>General Government</b>				
1010 GG-County Judge	\$ 375,938	\$ 465	\$ 176,187	\$ 199,286
1011 Truancy Courts	1,181,473	3,721	635,194	542,557
1020 GG-Commissioners Court Administrator	1,046,473	14,254	663,613	368,606
1021 GG-Operation Services-Engineering	947,448	271,738	569,946	105,764
1022 GG-Operation Services- Facilities	22,625,646	8,049,698	10,855,727	3,720,221
1023 GG-Operation Services- Comm/Central Svcs	3,580,296	732,814	1,673,386	1,174,096
1024 GG-Operations Services-Records Mgt	768,567	42,199	342,326	384,043
1027 GG-Operations-Auto Service Center	987,102	26,389	498,145	462,568
1028 GG-Operations-Facility Quality Assurance	5,890,726	281,611	3,099,231	2,509,884
1035 GG- Tax Assessor/Collector	11,034,467	90,592	6,001,961	4,941,914
1040 Human Resource/Civil Service	4,789,941	96,116	1,864,213	2,829,613
1041 HRCS - 52e Employees	-	-	145,540	(145,540)
1050 GG-County Treasurer	1,156,640	7,934	641,970	506,736
1060 Office of Budget and Evaluation	528,413	1,139	213,066	314,207
1070 GG-County Auditor	6,311,117	11,262	3,056,381	3,243,473
1080 GG-Purchasing	729,387	4,887	353,292	371,207
1210 Elections	5,519,930	247,821	2,991,887	2,280,223
<b>Subtotal General Government</b>	<u>67,473,563</u>	<u>9,882,640</u>	<u>33,782,064</u>	<u>23,808,858</u>
<b>Community Services</b>				
2030 Park and Open Space	709	709	-	-
2050 Texas Cooperative Extension/Dallas Cty	318,426	3,651	150,163	164,612
2060 Veterans Service	193,697	1,064	92,161	100,472
<b>Subtotal Community Services</b>	<u>512,831</u>	<u>5,423</u>	<u>242,324</u>	<u>265,084</u>
<b>Law Enforcement</b>				
3110 Executive	933,191	5,089	499,933	428,168
3112 Intelligence	-	-	(18,889)	18,889
3113 Internal Affairs	626,043	592	288,229	337,222
3121 General Services	831,030	864	550,287	279,879
3122 Personnel	635,553	24,707	353,954	256,893
3123 Training	588,472	30,297	337,560	220,615
3124 Communications	1,751,828	2,102	1,055,503	694,223
3125 Fiscal	2,255,987	25,761	1,217,203	1,013,023
3126 Photo Lab	321,359	20,997	106,053	194,308
3128 Bonds	2,165,808	4,743	1,124,962	1,036,104
3129 Bailiff	6,828,483	1,158	4,648,157	2,179,168
3130 Warrants	4,708,485	5,897	2,470,606	2,231,982
3131 Fugitive Transportation	1,575,420	1,444	888,860	685,117
3132 Civil	220,542	493	128,815	91,234
3133 Patrol	-	-	-	-
3134 Criminal Investigation	1,391,031	5,659	1,318,187	67,185
3135 Physical Evidence	72	72	-	-
3136 FLEET	115,179	396	74,015	40,768
3137 Freeway Management Program	12,041,859	25,308	7,355,799	4,660,752
3140 Detention Services	914,760	3,871	434,576	476,313
3141 North Tower	18,045,602	18,806	9,937,151	8,089,645
3142 West Tower	18,438,936	15,449	10,245,576	8,177,910
3145 George Allen Jail	7,298,959	15,740	3,729,963	3,553,255
3146 Decker Jail	6,545,267	3,625	2,657,490	3,884,152
3147 Central Intake	10,337,842	24,645	5,778,755	4,534,442
3148 South Tower	17,628,041	8,583	9,916,542	7,702,917
3150 Classification and Release	13,994,686	26,189	8,157,470	5,811,028
3151 Inmate Program	-	-	-	-
3152 Central Kitchen	10,697,541	1,312,588	4,477,319	4,907,634
3153 Central Laundry	1,322,073	2,283	742,418	577,373
<b>Subtotal Sheriff</b>	<u>142,214,049</u>	<u>1,587,360</u>	<u>78,476,492</u>	<u>62,150,197</u>
3210 Constable Precinct #1	2,798,942	19,316	1,613,162	1,166,464
3220 Constable Precinct #2	2,247,471	6,148	1,303,141	938,182

**General Fund  
Funds Available Analysis  
For The Month Ended April 30, 2011**

<u>Department</u>	<u>Budget (a)</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
3230 Constable Precinct #3	2,544,425	8,902	1,567,277	968,246
3240 Constable Precinct #4	2,186,131	12,024	1,303,680	870,427
3250 Constable Precinct #5	1,998,074	3,799	1,042,026	952,250
<b>Subtotal Constable</b>	<u>11,775,044</u>	<u>50,189</u>	<u>6,829,286</u>	<u>4,895,569</u>
3311 Crime Lab	5,090,374	471,962	2,632,254	1,986,159
3312 Medical Examiner	4,950,966	275,385	2,689,745	1,985,836
3313 Breath Alcohol Program	278,771	1,394	153,591	123,787
<b>Subtotal Institute of Forensic Sciences</b>	<u>10,320,111</u>	<u>748,740</u>	<u>5,475,590</u>	<u>4,095,781</u>
3320 Community Supervision	600,147	194,415	354,110	51,622
3321 Pre/Post Trial Release Program	1,000	-	-	1,000
3330 Public Service Program	842,662	15,470	446,789	380,403
<b>Subtotal Law Enforcement</b>	<u>165,753,012</u>	<u>2,596,174</u>	<u>91,582,266</u>	<u>71,574,572</u>
<b>Justice Administration</b>				
3340 Building Security	1,968,843	240,279	1,115,030	613,534
3341 Emergency Management	387,533	1,538	184,299	201,697
3342 Fire Marshal	685,613	89,142	404,988	191,483
4011 District Attorney	34,503,019	361,733	19,883,943	14,257,343
4012 DA-Special Allocation	-	-	113,318	(113,318)
4013 Drug Court Program	258,167	724	181,477	75,966
4014 Jail Diversion	1,082,212	3,982	617,754	460,476
4015 Divert Court Department	349,418	46,691	114,376	188,351
4020 District Clerk	11,627,064	67,168	6,223,689	5,336,207
4031 County Clerk	7,375,264	197,809	4,011,339	3,166,116
4032 County Clerk-Collections	869,879	16,436	382,096	471,348
4033 Truancy Courts Clerks	972,058	-	535,512	436,546
4040 Public Defender	10,013,276	39,239	5,371,574	4,602,463
4051 District Court Administration	227,634	2,457	76,808	148,369
4056 Domestic Relations Office Administration	2,273,795	7,233	1,136,444	1,130,119
4060 Jury Service	2,165,760	71,985	1,037,107	1,056,668
4065 Grand Jury Service	175,000	-	95,800	79,200
4071 5th Court of Appeals	130,290	-	63,278	67,012
4072 First Admin. Judicial Region	156,956	-	156,955	1
4080 Court Cost Miscellaneous	3,323,393	51,677	118,723	3,152,993
4110 14th Civil District Court	212,181	2,262	115,050	94,870
4115 44th Civil District Court	219,371	2,810	116,447	100,114
4120 68th Civil District Court	208,635	2,725	105,953	99,958
4125 95th Civil District Court	214,008	1,927	111,055	101,027
4130 101st Civil District Court	213,686	3,646	108,930	101,109
4135 116th Civil District Court	212,732	2,264	112,668	97,801
4140 134th Civil District Court	227,607	3,048	119,439	105,120
4145 160th Civil District Court	212,805	2,574	112,022	98,209
4150 162nd Civil District Court	259,121	2,440	118,241	138,440
4155 191st Civil District Court	223,756	4,134	114,975	104,647
4160 192nd Civil District Court	211,558	1,970	113,518	96,070
4165 193rd Civil District Court	236,556	3,033	109,324	124,199
4170 298th Civil District Court	216,231	3,420	116,193	96,618
4175 Civil District Masters	272,369	1,739	146,991	123,640
4180 Civil Tax Court	72,886	256	45,057	27,573
4210 254th Family Court	393,278	1,397	232,248	159,633
4215 255th Family Court	402,772	458	246,292	156,021
4220 256th Family Court	378,957	1,055	204,753	173,149
4225 301st Family Court	458,034	510	230,064	227,460
4230 302nd Family Court	389,547	1,447	233,221	154,880
4235 303rd Family Court	382,967	1,149	236,720	145,098
4240 330rd Family Court	386,416	3,399	234,973	148,044
4250 IV-D Court	228,277	2,589	157,655	68,033
4310 304th Juvenile Court	2,251,710	230,457	1,804,663	216,590
4320 305th Juvenile Court	2,172,442	254,662	1,510,262	407,518
4401 Criminal District Court #1	613,493	536	474,522	138,435

**General Fund  
Funds Available Analysis  
For The Month Ended April 30, 2011**

<u>Department</u>	<u>Budget (a)</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
4402 Criminal District Court #2	591,016	413	468,692	121,911
4403 Criminal District Court #3	633,593	519	542,927	90,148
4404 Criminal District Court #4	730,602	1,247	621,306	108,049
4405 Criminal District Court #5	664,017	278	566,749	96,990
4406 Criminal District Court #6	771,560	491	486,294	284,775
4407 Criminal District Court #7	691,180	773	555,149	135,258
4410 194th Criminal District Court	823,201	103	544,422	278,676
4415 195th Criminal District Court	615,702	1,076	425,269	189,357
4420 203rd Criminal District Court	698,805	788	581,324	116,692
4425 204th Criminal District Court	666,594	835	574,670	91,089
4430 265th Criminal District Court	508,737	1,203	405,698	101,836
4435 282nd Criminal District Court	1,264,012	645	823,116	440,251
4440 283rd Criminal District Court	622,764	670	525,195	96,899
4445 291st Criminal District Court	545,761	333	394,621	150,806
4450 292nd Criminal District Court	515,435	2,098	417,124	96,213
4455 363rd Criminal District Court	566,101	731	457,804	107,566
4460 Criminal District Magistrates	1,554,185	2,433	814,687	737,065
4465 Staff Attorneys	425,382	2,319	243,795	179,268
4470 Criminal District Court Manager	203,443	3,873	127,290	72,280
4501 County Court at Law #1	357,001	1,636	191,400	163,966
4502 County Court at Law #2	356,792	1,706	203,612	151,474
4503 County Court at Law #3	358,000	1,405	201,825	154,770
4504 County Court at Law #4	402,211	1,391	198,530	202,290
4505 County Court at Law #5	378,465	1,681	193,647	183,136
4601 County Criminal Court #1	391,519	210	214,633	176,676
4602 County Criminal Court #2	396,969	490	231,566	164,912
4603 County Criminal Court #3	418,290	465	251,414	166,411
4604 County Criminal Court #4	394,072	220	209,209	184,642
4605 County Criminal Court #5	374,450	678	158,534	215,238
4606 County Criminal Court #6	462,524	732	299,672	162,119
4607 County Criminal Court #7	402,789	1,026	198,066	203,697
4608 County Criminal Court #8	399,614	655	196,947	202,012
4609 County Criminal Court #9	409,207	1,358	221,534	186,315
4610 County Criminal Court #10	441,879	753	222,575	218,551
4611 County Criminal Court #11	568,505	991	264,317	303,196
4615 County Criminal Court of Appeals	367,413	286	196,055	171,071
4616 County Criminal Court of Appeals #2	451,863	29	224,189	227,644
4617 County Criminal Court - Magistrate	133,151	150	73,731	59,270
4620 County Criminal Court Manager	178,708	5,358	103,139	70,212
4701 Probate Court #1	553,399	1,762	301,466	250,171
4702 Probate Court #2	531,868	1,045	303,529	227,295
4703 Probate Court #3	1,026,881	3,074	697,698	326,109
4704 Investigators/Court Visitor Program	184,546	1,901	46,490	136,155
4811 J.P- 1-1	1,098,218	12,317	575,048	510,853
4812 J.P- 1-2	596,070	9,470	311,954	274,646
4821 J.P- 2-1	730,745	9,521	382,153	339,070
4822 J.P- 2-2	933,472	2,767	436,697	494,008
4831 J.P- 3-1	805,319	2,514	432,594	370,211
4832 J.P- 3-2	541,846	7,531	290,454	243,861
4833 J P 3-3	676,672	2,178	322,791	351,702
4841 J.P- 4-1	806,026	4,804	421,169	380,053
4842 J P 4-2	583,554	4,092	288,516	290,947
4851 J.P- 5-1	594,851	7,186	289,652	298,014
4852 J.P- 5-2	421,306	7,795	250,586	162,924
<b>Subtotal Justice Administration</b>	<b>120,636,855</b>	<b>1,854,004</b>	<b>68,037,269</b>	<b>50,745,581</b>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	470,706	18,382	225,792	226,532
2070 Welfare Assistance	3,043,409	23,376	1,674,365	1,345,668
5110 Juvenile Administration	17,731,051	1,245,455	9,238,226	7,247,370
5114 Juvenile-Detention Center	13,193,327	27,395	7,527,868	5,638,064
5115 Juvenile-Emergency Shelter	2,108,855	2,522	1,136,862	969,471



APPROPRIATIONS  
BUDGET/ACTUAL - TAX AND FEE FUNDS  
FOR THE MONTH ENDED APRIL 30, 2011

Exhibit C

FUND	FY 2011 BUDGET	INFO ONLY APPROPRIATIONS ACCRUED FY 10 REVERSED FY 11	ENCUMBRANCES	MONTH OF APRIL 2011	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 65,105,217	\$ 95,149	\$ 516,830	\$ 901,584	\$ 18,173,944	\$ 46,931,273
120 General Fund	487,233,791	5,842,671	21,732,525	43,587,951	248,677,133	232,713,987
126 Permanent Improvement Fund	6,367,343	293,448	1,040,194	229,799	2,030,826	4,336,517
162 Alternate Dispute Resolution	2,215,150	159	2,207	10,437	210,478	2,004,672
168 Dallas County Historical Commission	11,453	-	-	-	-	11,453
169 Historical Exhibit	2,636,481	-	-	203,851	1,082,283	1,554,198
195 Major Technology Fund	30,562,529	2,549,466	3,796,096	3,002,332	13,214,668	17,347,862
196 Major Projects	146,713,457	2,296,486	66,716,465	3,292,252	80,200,717	66,512,740
205 Interest & Debt Retirement Fund	26,123,650	-	-	-	2,904,775	23,218,875
466 Grants	242,543,088	7,581,936	17,472,813	8,607,580	75,206,927	167,336,161
467 HUD Section 8	65,028,264	-	91,514	2,445,257	16,535,847	48,492,418
468 Charter School Grants	8,592,418	-	-	281,848	281,848	8,310,571
470 Law Library Fund	1,011,689	75,360	79,047	53,610	519,257	492,432
471 Appellate Judicial System	775,716	3,337	-	40,175	252,151	523,565
Total	<u>\$ 1,084,920,247</u>	<u>\$ 18,738,011</u>	<u>\$ 111,447,490</u>	<u>\$ 62,656,675</u>	<u>\$ 459,290,852</u>	<u>\$ 619,786,724</u>

(a) Budget includes Legally Adopted Budget, Carry-Forward Budget from FY10 and Prior Year Budget.

(b) Appropriations are budgeted on a cash basis. FY 11 Monthly YTD appropriations are cash basis less appropriations paid in October and November 2010 which were accrued in FY 10. Accruals reversed in FY 11 YTD monthly columns are indicated in the Info Only column.

(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 MONTH ENDED APRIL 30, 2011**

Exhibit D

<b>FUND</b>	<b>FY2011 BUDGET</b>	<b>INFO ONLY REVENUES ACCRUED FY10 REVERSED FY11</b>	<b>MONTH OF APRIL 30, 2011</b>	<b>TOTAL YTD REVENUE</b>	<b>BALANCE OF BUDGET</b>
105 Road and Bridge	\$ 40,393,107	\$ 524,950	\$ 2,470,774	\$ 19,559,531	\$ 20,833,576
120 General Fund	440,926,538	7,011,229	16,240,020	356,193,201	84,733,337
126 Permanent Improvement	2,761,051	(11,338)	34,873	2,699,133	61,918
162 Alternate Dispute	856,041	3,219	68,573	457,226	398,815
168 Historical Commission	21	2	1	12	9
169 Historical Exhibit	2,636,481	80,617	342,206	1,464,144	1,172,337
195 Major Technology	21,503,060	(53,575)	224,237	18,788,007	2,715,053
196 Major Projects	55,420,143	1,191,648	768,813	49,690,494	5,729,649
205 Debt Service	23,019,289	30,165	313,486	21,841,364	1,177,925
210 DS Arbitrage	-	152	54	1,090	(1,090)
466 Projected Federal Grants	138,425,622	(11,503)	7,230,958	69,595,352	68,830,270
467 HUD Section 8	32,071,492	820	2,387,134	16,735,440	15,336,052
468 Charter School Grants	-	-	-	-	-
470 Law Library	836,143	6,953	70,723	461,344	374,799
471 Appellate Judicial	358,190	1,914	19,627	222,691	135,499
<b>TOTAL</b>	<b>\$ 759,207,178</b>	<b>\$ 8,775,253</b>	<b>\$ 30,171,481</b>	<b>\$ 557,709,031</b>	<b>\$ 201,498,147</b>

(a) Revenues are budgeted on a cash basis. FY 11 Monthly YTD revenues are cash basis less revenues received in October and November 2010 which were accrued in FY 10. Accruals reversed in FY 11 YTD monthly columns are indicated in the column titled Info Only

**SUMMARY OF COUNTY INDEBTEDNESS  
AS OF APRIL 30, 2011**

**Exhibit E**

Payment Fiscal Year	Principal	Interest	Total
2011 (a)	\$ 17,615,000	\$ 2,904,775	\$ 20,519,775
2012 (a)	17,770,000	5,075,044	22,845,044
2013	14,535,000	4,317,463	18,852,463
2014	14,905,000	3,588,519	18,493,519
2015	15,265,000	2,874,144	18,139,144
2016	13,855,000	2,124,881	15,979,881
2017	6,165,000	1,443,813	7,608,813
2018	4,475,000	1,124,962	5,599,962
2019	4,545,000	894,838	5,439,838
2020	4,615,000	661,037	5,276,037
2021	3,025,000	423,562	3,448,562
2022	1,180,000	269,575	1,449,575
2023	1,265,000	209,100	1,474,100
2024	1,360,000	144,269	1,504,269
2025	1,455,000	74,569	1,529,569
	<u>\$ 122,030,000</u>	<u>\$ 26,130,551</u>	<u>\$ 148,160,551</u>

- (a) Capital Appreciation bonds are included at maturity value which includes unamortized discounts of \$62,017 and \$129,774 in fiscal 2011 and 2012, respectively.
- (b) Subsequent to April 30, 2011, three bond issues were completed and funded. The purpose of two issues is to refinance existing debt. The third issue with a principal amount of \$ 41,545,000 will be used to fund future capital projects.

**INTERFUND TRANSFERS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2011**

Exhibit F

FROM:

TO:

FUND	DEPT	DESCRIPTION	ACCT	AMOUNT	FUND	ACCT	AMOUNT
105	2510	Road Precinct #1	7910	1,000,000	120	47424	5,363,263
105	2520	Road Precinct #2	7910	46,225	120	47422	1,800,000
105	2530	Road Precinct #3	7910	46,225	120	47421	3,000,000
105	2540	Road Precinct #4	7910	46,225	120		
105	2550	Road Reserves	7910	9,024,588			
532	94019 (c)	Civil Courts Escrow	21310	842,562	196	47030	842,562
169	2090	Historical Exhibit Fund	7910	23,333	120	44511	23,333
105	2550	Road Reserves	7930	3,050,000	105	47030	3,050,000 (a)
128	47030		0	91,630	120	48050	91,630
120	9930	GF - County Match	7950	409,705	466	47030	409,705
464		Juvenile Probation Fund	7930	912,322	466	47045	912,322
195	1090	DA Drug Court Contribution	7910	1,700,000	120	47580	1,700,000
471	4090	Appellate Court Fees	7910	29,902	120	45505	29,902
532	21388 (d)	County Clerk Recording Depo(Anthem)		2,393,743	120	45510	2,393,743
532	21421 (d)	Court House Security		557,724	120	45525	557,724
532	21422 (d)	Court House Security		134,270	120	45525	134,270
532	21428 (d)	J.P. Court House Security		99,389	120	45525	99,389
532	94081 (d)	Records Management - C/C & D/C	7910	115,176	120	46540	115,176
532	21420 (d)	Records Management - C/C & D/C		131,482	120	46540	131,482
532	21752 (d)	Law Library Escrow		71,213	120	46545	71,213
532	21389 (d)	Judicial Reimbursement - Salaries		675,000	120	46580	675,000
<b>TOTAL</b>				<u>21,400,714</u>			<u>21,400,714</u>

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

(b) Represent grant numbers.

(c) Represent project number.

(d) Represent escrow number.