



DALLAS COUNTY
COUNTY AUDITOR

June 8, 2012

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 December 31, 2011

	<u>Exhibits</u>
Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency and School Funds as of December 31, 2011	A
General Fund: Funds Available Analysis for the Three Months Ended December 31, 2011	B
Appropriations Budget/Actual: Tax and Fee Funds for the Three Months Ended December 31, 2011	C
Revenue Budget/Actual: Tax and Fee Funds for the Three Months Ended December 31, 2011	D
Summary of County Indebtedness as of December 31, 2011	E
Interfund Transfers for the Three Months Ended December 31, 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 DECEMBER 31, 2011**

ASSETS		
Cash and Investments		\$ 372,196,467
Inventories, Stock Room		1,374,881
Net Receivables - County Taxes	235,886,568	
Net Receivables - Other	<u>17,938,000 (a)</u>	
Subtotal Net Receivables	253,824,568	
Due from Other Governmental Units	<u>9,895,511</u>	
Total Receivables		263,720,079
General Fixed Assets	765,695,601	
Less: Accumulated Depreciation	<u>(306,919,405)</u>	458,776,195
Construction in Progress		15,852,384
Infrastructure		<u>27,275,928</u>
		501,904,507
Prepayments and other assets		1,680,926
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		<u>160,559,412</u>
TOTAL ASSETS		<u><u>\$ 1,301,436,272</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	14,960,205 (b)	
Due to Other Governmental Units	15,554,843	
Bonded Debt and Interest Payable to Maturity	<u>172,878,177</u>	
TOTAL LIABILITIES		203,393,225
 FUND BALANCE		
RESERVED:		
Total Encumbrances		122,849,171 (c)
Inventory Reserves		1,374,881
Investment in Fixed Assets		501,904,507
Projects		172,283,619
UNRESERVED		
General Fund		174,113,678 (b)
Other		<u>125,517,190</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 1,301,436,272</u></u>

(a) Receivables include various fees, court costs and grants reflected in CAFR as of September 30, 2011.

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

(c) 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 DECEMBER 31, 2011

Exhibit A
1 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 34,491,237	\$ (11,137,289)	\$ 23,353,948
00124 Jury Fund	19,113	-	19,113
00125 Petit Jury Fund	30,067	104	30,171
00130 Election Fund-Special	(163,388)	193,847	30,459
00170 Return Check Collection	(340,707)	(24,169)	(364,877)
00190 CMAQ-Congestion, Mitigation & Air	1,372,921	3,415	1,376,336
00210 DS Arbitrage Rebate	150	0	150
00205 Interest & Debt Retirement Fund	11,421,030	897,735	12,318,764
00196 Major Projects	158,734,711	6,644,256	165,378,967
00466 Projected Federal Grants	4,390,403	4,354,098	8,744,501
	<u>209,955,536</u>	<u>931,996</u>	<u>210,887,532</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	19,423,392	(93,277)	19,330,115
00126 Permanent Improvement Fund	3,921,218	5,455	3,926,672
00470 Law Library Fund	117,944	25,807	143,751
00195 Major Technology Fund	6,701,255	(937,849)	5,763,406
00535 District Attorney Forfeiture	287,772	28	287,799
00538 DA - Check Processing	113,049	8,690	121,740
00540 DA - Forfeitures-Federal	393,072	10,708	403,781
00541 DA - Forfeitures-State	528,641	71,018	599,659
00547 DA - State Forfeitures/Other	137,800	(434)	137,366
00168 Dallas County Historical Commission	9,958	1	9,959
00169 Historical Exhibit	343,693	(33,994)	309,698
00162 Alternate Dispute Resolution	1,510,290	30,552	1,540,842
00471 Appellate Judicial System	312,950	65,452	378,402
00467 HUD Section 8	5,105,596	(127,989)	4,977,606
00468 Charter School Grants	3,251,048	(271,276)	2,979,772
00500 Payroll	(5,130)	332	(4,797) (a)
00704 Unallocated Tax	12,611,687	65,579,410	78,191,097
	<u>54,764,234</u>	<u>64,332,635</u>	<u>119,096,868</u>
Capital Project Funds:			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	449,339	-	449,339
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
00433 Tax Notes Series 2011	33,250,257	-	33,250,257
	<u>34,133,541</u>	<u>-</u>	<u>34,133,541</u>
Road Funds:			
00414 1995 Road Bond Fund	42,705	-	42,705
00418 Road Bond Series 1996	40,137	-	40,137
00424 Unlimited Tax Road Bonds Series	2,989,687	110	2,989,798
00427 Unlimited Tax Refunding & Improv	4,498,651	-	4,498,651
00481 Public Property Finance Obligati	86,303	-	86,303
00490 Unlimited Tax Road Bond Fund	129,734	-	129,734
00492 1992 Road Bond Fund	86,535	-	86,535
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663
	<u>8,078,415</u>	<u>110</u>	<u>8,078,526</u>
Total Governmental Funds Cash and Investments	<u>306,931,726</u>	<u>65,264,741</u>	<u>372,196,467</u>

**SUMMARY OF CASH AND INVESTMENTS
TAX AND FEE, BOND, TRUST AND AGENCY AND SCHOOL FUNDS
AS OF DECEMBER 31, 2011**

Exhibit A
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	1,157,195	(132,898)	1,024,297
Fiduciary and All Agency Funds:			
00128 Adult Probation Fund	4,232,626	4,184,106	8,416,732
00166 State Report Interest Fund	2,275,148	1,099,751	3,374,899
00464 Juvenile Probation Commission	-	-	-
00501 County Clerk-Special	26,380,709	265,473	26,646,182
00503 District Clerk-Special	4,571,194	367,066	4,938,261
00505 Sheriff-Special	819,009	25,836	844,845
00532 Escrow Fund	36,010,801	1,130,603	37,141,405
00537 Youth Village Special Fund	515	0	515
00542 DA - Police Agencies	31,880	3	31,883
00543 Adult Probation-Restitution	1,430,792	(21,877)	1,408,915
00544 DA - Attorney General	26,414	5	26,419
00545 DA - Unadjudicated-Gambling	55,030	6	55,036
00546 DA - Forfeitures-Narcotics	40,931	170,025	210,955
00550 Justice of the Peace 1-1 Special	630,252	(600)	629,652
00551 Justice of the Peace 1-2 Special	358,645	(610)	358,034
00553 Justice of the Peace 3-3 Special	110,771	604	111,375
00554 Justice of the Peace 2-1 Special	396,466	(1,252)	395,214
00555 Justice of the Peace 2-2 Special	399,031	(2,195)	396,836
00556 Justice of the Peace 3-1 Special	51,612	(1,769)	49,842
00557 Justice of the Peace 3-2 Special	182,574	1,463	184,037
00559 Justice of the Peace 4-1 Special	387,973	1,120	389,094
00560 Justice of the Peace 4-2 Special	222,944	(3,738)	219,206
00561 Justice of the Peace 5-1 Special	119,051	55	119,106
00562 Justice of the Peace 5-2 Special	269,937	1,501	271,438
00570 Dallas County Housing Fin.	46,402	4	46,406
00571 Dallas County Housing Fin.	1,280,031	102	1,280,133
00580 Constable 1 Special Fund No. 580	6,644	1,873	8,517
00581 Constable 2 Special Fund No. 581	3,269	20,626	23,896
00582 Constable 3 Special Fund No. 582	40,720	(2,108)	38,613
00584 Constable 4 Special Fund No. 584	6,821	400	7,221
00586 Constable 5 Special Fund No. 586	71,904	(651)	71,253
00502 County Clerk-Trust	11,971,868	63,207	12,035,075
00504 District Clerk-Trust	40,496,950	850,157	41,347,108
00506 County Clerk Special Trust Fund	29,698,820	759,550	30,458,371
	<u>162,627,736</u>	<u>8,908,737</u>	<u>171,536,473</u>
Grand Total (Including Internal Service Funds)	<u>\$ 470,716,657</u>	<u>\$ 74,040,580</u>	<u>\$ 544,757,236</u>
School Funds			
Operating	\$ 7,435,871	\$ (365,017)	\$ 7,070,854
Payroll	40,000	-	40,000
Investments	-	-	-
Total School Funds	<u>7,475,871</u>	<u>(365,017)</u>	<u>7,110,854</u>

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2011**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
General Government				
1010 GG-County Judge	\$ 396,084	\$ 2,511	\$ 81,448	\$ 312,125
1011 Truancy Courts	1,181,237	27,902	261,343	891,991
1020 GG-Commissioners Court Administrator	1,157,316	17,061	221,906	918,349
1021 GG-Operation Services-Engineering	992,904	252,543	322,996	417,366
1022 GG-Operation Services- Facilities	30,543,709	14,792,995	5,355,663	10,395,051
1023 GG-Operation Services- Comm/Central Svcs	3,755,386	1,400,624	656,861	1,697,902
1024 GG-Operations Services-Records Mgt	756,714	57,727	129,588	569,399
1027 GG-Operations-Auto Service Center	912,041	15,373	190,339	706,329
1028 GG-Operations-Facility Quality Assurance	279,609	154,797	109,966	14,846
1035 GG- Tax Assessor/Collector	11,257,429	309,027	2,354,346	8,594,056
1040 Human Resource/Civil Service	4,632,366	33,212	840,347	3,758,808
1041 HRCS - 52e Employees	-	-	70,746	(70,746)
1050 GG-County Treasurer	1,073,337	19,168	201,466	852,702
1060 Office of Budget and Evaluation	461,505	1,605	80,541	379,359
1070 GG-County Auditor	6,081,253	110,277	1,096,187	4,874,788
1080 GG-Purchasing	727,020	4,328	129,154	593,538
1210 Elections	5,618,181	106,945	1,768,178	3,743,058
Subtotal General Government	<u>69,826,090</u>	<u>17,306,094</u>	<u>13,871,074</u>	<u>38,648,922</u>
Community Services				
2030 Park and Open Space	-	-	-	-
2050 Texas Cooperative Extension/Dallas Cty	287,596	4,438	58,179	224,980
2060 Veterans Service	216,343	1,584	28,208	186,551
Subtotal Community Services	<u>503,939</u>	<u>6,022</u>	<u>86,387</u>	<u>411,531</u>
Law Enforcement				
3110 Executive	919,156	6,109	169,022	744,024
3111	-	-	-	-
3112 Intelligence	-	-	-	-
3113 Internal Affairs	641,034	858	143,526	496,650
3121 General Services	848,516	700	189,983	657,833
3122 Personnel	588,574	39,870	114,732	433,973
3123 Training	581,282	29,044	131,679	420,559
3124 Communications	1,832,305	4,133	457,335	1,370,837
3125 Fiscal	2,308,940	36,843	491,615	1,780,482
3126 Photo Lab	275,525	8,820	53,136	213,568
3128 Bonds	2,174,979	6,447	419,980	1,748,552
3129 Bailiff	7,525,516	1,550	1,654,398	5,869,568
3130 Warrants	3,997,741	11,233	865,830	3,120,678
3131 Fugitive Transportation	1,769,130	4,648	372,004	1,392,479
3132 Civil	237,029	2,449	298,244	(63,663)
3133 Patrol	-	-	-	-
3134 Criminal Investigation	1,362,749	8,052	496,618	858,080
3135 Physical Evidence	-	-	-	-
3136 FLEET	138,696	123	29,660	108,913
3137 Freeway Management Program	8,676,647	41,138	2,374,385	6,261,124
3140 Detention Services	833,849	5,220	181,001	647,629
3141 North Tower	23,181,483	24,900	4,697,804	18,458,780
3142 West Tower	16,883,814	38,625	3,553,136	13,292,052
3145 George Allen Jail	15,642,630	11,609	2,922,685	12,708,336
3146 Decker Jail	3,448	3,290	135	22
3147 Central intake	10,334,294	20,133	2,116,471	8,197,690
3148 South Tower	17,604,008	16,376	3,610,893	13,976,739
3150 Classification and Release	7,829,685	18,843	1,731,379	6,079,463
3151 Inmate Program	-	-	-	-
3152 Central Kitchen	11,519,289	873,484	1,849,081	8,796,724
3153 Central Laundry	1,309,446	-	259,631	1,049,816
Subtotal Sheriff	<u>139,019,767</u>	<u>1,214,496</u>	<u>29,184,363</u>	<u>108,620,908</u>
3210 Constable Precinct #1	1,513,017	30,199	409,547	1,073,272

GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2011

Exhibit B
Page 2 of 4

Department	Budget (a)	Encumbrance	Actual	Funds Available
3220 Constable Precinct #2	1,467,796	3,949	345,703	1,118,143
3230 Constable Precinct #3	1,529,329	8,424	436,008	1,084,897
3240 Constable Precinct #4	1,234,633	8,158	376,809	849,666
3250 Constable Precinct #5	1,194,569	2,181	353,896	838,492
Subtotal Constable	6,939,344	52,910	1,921,963	4,964,471
3311 Crime Lab	5,027,647	570,820	1,018,935	3,437,892
3312 Medical Examiner	5,092,719	395,771	1,009,321	3,687,627
3313 Breath Alcohol Program	281,871	1,737	57,614	222,520
Subtotal Institute of Forensic Sciences	10,402,236	968,328	2,085,870	7,348,039
3320 Community Supervision	627,135	393,847	181,112	52,175
3321 Pre/Post Trial Release Program	-	-	-	-
3330 Public Service Program	936,649	64,962	170,889	700,798
Subtotal Law Enforcement	157,925,131	2,694,542	33,544,197	121,686,391
Justice Administration				
3340 Building Security	2,006,162	137,043	574,915	1,294,203
3341 Emergency Management	348,279	2,286	64,271	281,723
3342 Fire Marshal	817,219	134,446	115,904	566,869
4011 District Attorney	35,402,830	526,591	7,843,759	27,032,480
4012 DA-Special Allocation	-	-	13,877	(13,877)
4013 Drug Court Program	307,223	378	68,686	238,159
4014 Jail Diversion	1,250,207	5,460	231,745	1,013,002
4015 Divert Court Department	281,918	25,416	47,564	208,938
4020 District Clerk	11,912,314	68,317	2,333,302	9,510,695
4031 County Clerk	7,097,644	97,266	1,462,196	5,538,182
4032 County Clerk-Collections	804,767	14,279	132,305	658,184
4033 Truancy Courts Clerks	979,999	-	189,646	790,353
4040 Public Defender	10,195,656	33,026	2,053,825	8,108,805
4051 District Court Administration	140,524	2,279	28,789	109,457
4056 Domestic Relations Office Administration	2,160,835	8,390	403,431	1,749,014
4060 Jury Service	2,203,531	93,942	556,913	1,552,675
4065 Grand Jury Service	175,000	-	54,870	120,130
4071 5th Court of Appeals	130,699	-	23,905	106,794
4072 First Admin. Judicial Region	140,484	-	140,483	1
4080 Court Cost Miscellaneous	7,914,808	46,848	51,099	7,816,861
4110 14th Civil District Court	213,590	4,077	43,099	166,415
4115 44th Civil District Court	214,456	1,070	42,950	170,436
4120 68th Civil District Court	196,022	3,607	38,923	153,492
4125 95th Civil District Court	215,418	3,323	41,408	170,687
4130 101st Civil District Court	213,845	4,869	42,540	166,436
4135 116th Civil District Court	213,096	4,067	42,767	166,262
4140 134th Civil District Court	256,230	4,977	47,994	203,260
4145 160th Civil District Court	212,309	4,065	42,990	165,254
4150 162nd Civil District Court	259,499	4,381	45,578	209,539
4155 191st Civil District Court	222,794	5,112	44,739	172,943
4160 192nd Civil District Court	209,684	3,776	42,598	163,311
4165 193rd Civil District Court	235,719	4,030	42,373	189,317
4170 298th Civil District Court	216,994	5,070	43,344	168,580
4175 Civil District Masters	268,448	1,540	55,660	211,248
4180 Civil Tax Court	71,034	321	19,067	51,646
4210 254th Family Court	380,972	947	86,156	293,869
4215 255th Family Court	407,115	614	88,508	317,994
4220 256th Family Court	377,396	688	88,114	288,594
4225 301st Family Court	421,279	898	109,708	310,672
4230 302nd Family Court	423,956	839	97,043	326,074
4235 303rd Family Court	406,631	740	100,981	304,910
4240 330rd Family Court	412,073	2,273	85,520	324,280
4250 IV-D Court	263,132	2,545	59,063	201,524
4310 304th Juvenile Court	2,181,757	341,605	646,328	1,193,824
4320 305th Juvenile Court	2,159,466	313,545	632,624	1,213,298

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2011**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
4401 Criminal District Court #1	662,035	700	193,305	468,030
4402 Criminal District Court #2	620,876	600	204,472	415,804
4403 Criminal District Court #3	636,212	25	167,859	468,328
4404 Criminal District Court #4	605,936	917	294,151	310,868
4405 Criminal District Court #5	651,022	501	199,400	451,121
4406 Criminal District Court #6	645,698	1,639	206,626	437,433
4407 Criminal District Court #7	589,207	608	203,205	385,394
4410 194th Criminal District Court	639,608	83	263,229	376,296
4415 195th Criminal District Court	635,374	1,543	196,730	437,101
4420 203rd Criminal District Court	696,278	503	256,263	439,512
4425 204th Criminal District Court	681,504	671	254,262	426,571
4430 265th Criminal District Court	575,647	928	180,308	394,411
4435 282nd Criminal District Court	597,177	947	164,923	431,307
4440 283rd Criminal District Court	634,869	653	210,306	423,910
4445 291st Criminal District Court	604,774	800	179,130	424,843
4450 292nd Criminal District Court	583,637	2,100	203,674	377,863
4455 363rd Criminal District Court	636,146	516	133,042	502,589
4460 Criminal District Magistrates	1,474,215	1,573	309,178	1,163,464
4465 Staff Attorneys	429,673	757	98,009	330,907
4470 Criminal District Court Manager	204,524	4,820	49,257	150,448
4501 County Court at Law #1	351,472	657	71,635	279,181
4502 County Court at Law #2	353,867	860	75,060	277,947
4503 County Court at Law #3	355,470	168	74,363	280,938
4504 County Court at Law #4	400,041	649	75,119	324,272
4505 County Court at Law #5	374,540	1,085	71,009	302,446
4601 County Criminal Court #1	393,757	346	86,433	306,978
4602 County Criminal Court #2	425,125	632	109,189	315,304
4603 County Criminal Court #3	383,020	1,426	92,893	288,701
4604 County Criminal Court #4	381,281	839	65,034	315,408
4605 County Criminal Court #5	337,019	118	69,438	267,462
4606 County Criminal Court #6	523,705	1,358	122,882	399,465
4607 County Criminal Court #7	417,771	1,189	83,466	333,117
4608 County Criminal Court #8	342,516	831	79,929	261,756
4609 County Criminal Court #9	396,845	806	101,929	294,110
4610 County Criminal Court #10	414,166	489	87,910	325,767
4611 County Criminal Court #11	399,426	891	94,446	304,089
4615 County Criminal Court of Appeals	291,333	391	52,314	238,628
4616 County Criminal Court of Appeals #2	403,558	118	84,308	319,132
4617 County Criminal Court - Magistrate	133,390	150	27,770	105,470
4620 County Criminal Court Manager	154,886	4,305	28,545	122,037
4701 Probate Court #1	536,876	5,854	108,822	422,200
4702 Probate Court #2	548,270	1,039	117,531	429,700
4703 Probate Court #3	894,592	8,322	308,146	578,123
4704 Investigators/Court Visitor Program	76,714	4,590	87,762	(15,638)
4811 J.P- 1-1	1,050,351	19,396	204,121	826,834
4812 J.P- 1-2	583,976	6,649	112,208	465,119
4821 J.P- 2-1	647,003	8,291	136,118	502,594
4822 J.P- 2-2	875,958	4,002	169,328	702,627
4831 J.P- 3-1	761,305	6,607	158,128	596,570
4832 J.P- 3-2	237,800	4,982	87,182	145,636
4833 J P 3-3	679,087	5,390	116,095	557,602
4841 J.P- 4-1	642,425	4,338	138,196	499,892
4842 J P 4-2	572,297	4,003	111,317	456,977
4851 J.P- 5-1	718,624	3,946	124,380	590,298
4852 J.P- 5-2	553,594	6,615	99,947	447,033
Subtotal Justice Administration	124,339,484	2,047,160	26,621,838	95,670,486
Health and Social Services				
1110 Employee Health Clinic	399,961	9,140	72,408	318,413
2070 Welfare Assistance	2,867,451	18,430	841,122	2,007,899
5110 Juvenile Administration	18,161,480	1,953,245	4,382,270	11,825,966
5114 Juvenile-Detention Center	13,297,332	46,501	2,678,183	10,572,648

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2011**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
5115 Juvenile-Emergency Shelter	2,101,280	2,796	441,612	1,656,873
5116 Juvenile-Letot Center	3,341,642	19,903	611,279	2,710,460
5117 Juvenile-Youth Village	3,427,384	18,871	713,717	2,694,797
5118 Juvenile-Medlock Center	3,339,571	12,178	650,608	2,676,785
5210 Health Administration	936,142	14,105	186,311	735,727
5211 Environmental Health	850,809	5,750	146,465	698,595
5212 Public Health Lab	1,855,322	367,083	347,752	1,140,487
5213 Preventive Health	2,588,277	89,252	493,876	2,005,149
5214 Communicable Disease Control	504,882	8,137	91,681	405,063
5215 STD Clinic	1,642,096	25,725	287,999	1,328,372
5216 TB Clinic	1,499,584	82,812	257,632	1,159,140
Subtotal Health and Human Services	<u>56,813,214</u>	<u>2,673,928</u>	<u>12,202,913</u>	<u>41,936,373</u>
5310 Budget Office Community Contracts (Menta)	4,924,759	4,501,784	410,251	12,724
5330 CPS Program	2,998,148	2,682,445	209,468	106,235
Subtotal Health and Social Services	<u>7,922,907</u>	<u>7,184,229</u>	<u>619,719</u>	<u>118,959</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	211,647	11,916	61,066	138,665
5430 Truancy Enforcement Center	594,062	451,036	116,821	26,205
9910 Countywide Appropriations	15,193,691	1,187,541	2,982,142	11,024,009
9930 Cash Match for Grants	3,959,529	-	85,431	3,874,098
9940 Reserves and Contingency	4,515,991	458	241	4,515,292
Subtotal Other Operating	<u>24,474,920</u>	<u>1,650,951</u>	<u>3,245,700</u>	<u>19,578,269</u>
9950 Emergency Reserves	52,515,168	-	-	52,515,168
Grand Total (b)	<u>\$ 494,320,853</u>	<u>\$ 33,562,927</u>	<u>\$ 90,191,828</u>	<u>\$ 370,566,098</u>

(a) Budget includes encumbrances which are carried forward from FY 11 in the amount of

\$ 7,995,439

(b) Reconciliation of budget components to budget funds available

LAB FY 12	433,296,397.00
Carryforward	7,995,438.90
Reserve	44,006,524.00
Reserve	9,022,493.00
Budget	<u>494,320,852.90</u>
 Budget per budget funds available	 <u>494,320,852.90</u>
 Difference	 <u>-</u>

APPROPRIATIONS
BUDGET/ACTUAL - TAX AND FEE FUNDS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2011

Exhibit C

FUND	FY 2012	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS		DECEMBER 2011	ENCUMBRANCES	OF BUDGET
	(a)	ACCRUED FY 11 REVERSED FY 12 (b)	(c)			
105 Road & Bridge	\$ 54,847,003	340,569	\$ 1,124,624	\$ 3,888,750	\$ 7,785,932	\$ 47,061,071
120 General Fund	494,320,853	4,670,197	33,562,927	32,741,754	123,754,755	370,566,098
126 Permanent Improvement Fund	6,292,539	205,984	566,160	201,270	885,354	5,407,185
162 Alternate Dispute Resolution	2,299,498	26,250	28,575	32,324	123,677	2,175,821
168 Dallas County Historical Commission	10,996	-	-	-	1,500	9,496
169 Historical Exhibit	3,218,285	9,705	-	235,106	667,811	2,550,474
195 Major Technology Fund	30,138,933	765,376	3,277,269	1,421,089	7,252,852	22,886,081
196 Major Projects	214,325,039	1,493,051	71,857,369	2,163,918	75,681,825	138,643,214
205 Interest & Debt Retirement Fund	33,371,370	-	-	-	-	33,371,370
466 Grants	101,874,745	6,509,747	11,547,549	5,110,796	27,842,204	74,032,541
467 HUD Section 8	34,411,197	24,261	98,794	2,416,523	7,079,699	27,331,498
468 Charter School Grants	8,025,881	271,259	125,591	484,195	1,695,713	6,330,167
470 Law Library Fund	1,047,775	7,732	133,964	53,463	337,541	710,234
471 Appellate Judicial System	602,259	5,151	-	24,443	64,307	537,952
Total	\$ 984,786,373	\$ 14,329,282	\$ 122,322,822	\$ 48,773,632	\$ 253,173,170	\$ 731,613,203

(a) Budget includes Legally Adopted Budget, Carry-Forward Budget from FY11 and Prior Year Budget.

(b) Appropriations are budgeted on a cash basis. FY 12 Monthly YTD appropriations are cash basis. Appropriations paid in October and November 2011 which were accrued at September 30, 2011 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 THREE MONTHS ENDED DECEMBER 31, 2011

Exhibit D

FUND	FY2012 BUDGET	INFO ONLY REVENUES ACCRUED FY11 REVERSED FY 12 (a)	MONTH OF DECEMBER 2011	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 39,059,986	\$ 301,770	\$ 3,854,381	\$ 7,809,314	\$ 31,250,672
120 General Fund	439,986,077	7,388,414	20,392,752	44,688,947	395,297,130
126 Permanent Improvement	2,762,464	(10,040)	106,583	170,580	2,591,884
162 Alternate Dispute	817,094	753	62,876	189,664	627,430
168 Historical Commission	28	1	1	3	25
169 Historical Exhibit	2,811,179	93,901	201,111	546,893	2,264,286
195 Major Technology	22,139,556	(325)	735,964	1,155,087	20,984,469
196 Major Projects	55,870,692	(498,500)	2,742,107	4,219,994	51,650,698
205 Debt Service	30,655,949	93,255	897,735	10,056,360	20,599,589
210 DS Arbitrage	-	-	0	0	(0)
466 Projected Federal Grants	113,276,368	(17,553)	9,912,544	24,092,263	89,184,105
467 HUD Section 8	29,041,579	394	2,212,115	6,666,180	22,375,399
468 Charter School Grants	8,000,000	(8,674)	459,037	2,482,311	5,517,689
470 Law Library	1,011,065	9,402	73,584	224,759	786,306
471 Appellate Judicial	327,728	2,043	89,739	143,718	184,010
TOTAL	\$ 745,759,765	\$ 7,354,842	\$ 41,740,530	\$ 102,446,074	\$ 643,313,691

(a) Revenues are budgeted on a cash basis. FY 12 Monthly YTD revenues are cash basis. Revenues received in October and November and were accrued at September 30, 2011 are indicated in the column titled Info Only.

**SUMMARY OF COUNTY INDEBTEDNESS
AS OF DECEMBER 31, 2011**

Exhibit E

Payment Fiscal Year	Principal	Interest	Total
2012 (a)	\$ 22,780,000	\$ 5,891,146	\$ 28,671,146
2013	20,075,000	5,522,256	25,597,256
2014	20,630,000	4,592,156	25,222,156
2015	21,110,000	3,774,331	24,884,331
2016	19,855,000	2,852,913	22,707,913
2017	12,395,000	1,973,313	14,368,313
2018	11,010,000	1,368,463	12,378,463
2019	4,265,000	816,588	5,081,588
2020	4,305,000	613,238	4,918,238
2021	2,700,000	391,263	3,091,263
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>\$ 144,385,000</u>	<u>\$ 28,493,177</u>	<u>\$ 172,878,177</u>

- (a) Capital Appreciation bonds are included at maturity value which includes unamortized discount of \$61,739 in fiscal 2012.

**INTERFUND TRANSFERS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2011**

Exhibit F

FROM:

TO:

FROM:			TO:				
FUND	DEPT	DESCRIPTION	ACCT	AMOUNT	FUND	ACCT	AMOUNT
105	2550	Road Reserves	7910	1,660,069	120	47421	1,660,069
105	2550	Road Reserves	7930	740,000	196	47030	740,000
532	94019 (b)	Civil Courts Escrow	21310	368,143	196	47030	368,143
169	2090	Historical Exhibit Fund	7910	10,000	120	44511	10,000
105	2550	Road Reserves	7930	1,858,092	105	47030	1,858,092 (a)
120	9930	GF - County Match	7950	85,431	466	47030	85,431
418	9910	Bond Program	9110	2,400,000	205	47030	2,400,000
414	9910	Bond Program	9110	979,044	205	47030	979,044
494	9910	Bond Program	9110	592,012	205	47030	592,012
424	9910	Bond Program	9110	1,172,588	205	47030	1,172,588
427	9910	Bond Program	9110	267,194	205	47030	267,194
481	9910	Bond Program	9110	1,839,313	205	47030	1,839,313
490	9910	Bond Program	9110	468,378	205	47030	468,378
492	9910	Bond Program	9110	750,000	205	47030	750,000
532	21388 (c)	County Clerk Recording Depo(Anthem)		354,040	120	45510	354,040
532	21421 (c)	Court House Security		176,711	120	45525	176,711
532	21422 (c)	Court House Security		20,976	120	45525	20,976
532	21428 (c)	J.P. Court House Security		13,941	120	45525	13,941
532	94081 (b)	Records Management - C/C & D/C	7910	129,223	120	46540	129,223
532	21752 (c)	Law Library Escrow		47,721	120	46545	47,721
532	21389 (c)	Judical Reimbursement - Salaries		337,500	120	46580	337,500
TOTAL				<u>14,270,376</u>		<u>14,270,376</u>	

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

(b) Represent project number.

(c) Represent escrow number.