



DALLAS COUNTY
COUNTY AUDITOR

September 19, 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 August 31, 2012

	<u>Exhibits</u>
Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency and School Funds as of August 31, 2012	A
General Fund: Funds Available Analysis for the Eleven Months Ended August 31, 2012	B
Appropriations Budget/Actual: Tax and Fee Funds for the Eleven Months Ended August 31, 2012	C
Revenue Budget/Actual: Tax and Fee Funds for the Eleven Months Ended August 31, 2012	D
Summary of County Indebtedness as of August 31, 2012	E
Interfund Transfers for the Eleven Months Ended August 31, 2012	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 AUGUST 31, 2012**

ASSETS		
Cash and Investments		\$ 415,110,681
Inventories, Stock Room		1,095,623
Net Receivables - County Taxes	5,027,767	
Net Receivables - Other	17,938,000 (a)	
Subtotal Net Receivables	22,965,767	
 Due from Other Governmental Units	 9,029,473	
Total Receivables		31,995,240
 General Fixed Assets	 770,136,334	
Less: Accumulated Depreciation	(317,733,290)	452,403,043
Construction in Progress		19,928,406
Infrastructure		27,275,928
		499,607,377
 Prepayments and other assets		 1,645,490
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		139,918,589
TOTAL ASSETS		\$ 1,089,373,000
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	17,491,377 (b)	
Due to Other Governmental Units	14,919,711	
Bonded Debt and Interest Payable to Maturity	143,389,694	
 TOTAL LIABILITIES		 175,800,782
 FUND BALANCE		
RESERVED:		
Total Encumbrances		94,223,650 (c)
Inventory Reserves		1,095,623
Investment in Fixed Assets		499,607,377
Projects		161,082,170
 UNRESERVED		
General Fund		116,695,350 (b)
Other		40,868,048
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		\$ 1,089,373,000

(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 AUGUST 31, 2012**

Exhibit A
1 of 2

FUND	<u>Beginning Balance</u>	<u>Net Monthly Activity</u>	<u>Ending Balance</u>
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 147,790,464	\$ (21,848,476)	\$ 125,941,988
00124 Jury Fund	67,181	(48,068)	19,113
00125 Petit Jury Fund	9,973	(1,544)	8,429
00130 Election Fund-Special	33,447	(1,142)	32,306
00170 Return Check Collection	(356,902)	1,640	(355,262)
00190 CMAQ-Congestion, Mitigation & Air	1,376,336	-	1,376,336
00196 Major Projects	195,587,583	(13,125,973)	182,461,610
00205 Interest & Debt Retirement Fund	24,169,323	(20,698,218)	3,471,105
00210 DS Arbitrage Rebate	150	0	150
00466 Projected Federal Grants	9,530,394	(3,412,008)	6,118,386
	<u>378,207,949</u>	<u>(59,133,790)</u>	<u>319,074,159</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	21,992,019	936,801	22,928,820
00126 Permanent Improvement Fund	5,126,834	(135,426)	4,991,408
00162 Alternate Dispute Resolution	1,804,704	53,097	1,857,801
00168 Dallas County Historical Commission	12,439	(497)	11,941
00169 Historical Exhibit	424,079	20,328	444,407
00195 Major Technology Fund	15,106,426	(2,626,678)	12,479,748
00467 HUD Section 8	4,874,890	(71,192)	4,803,698
00468 Charter School Grants	3,529,144	(210,088)	3,319,056
00470 Law Library Fund	177,063	11,259	188,322
00471 Appellate Judicial System	361,805	(116,580)	245,225
00500 Payroll	(3,423)	(3,560)	(6,983) (a)
00535 District Attorney Forfeiture	302,499	37	302,536
00538 DA - Check Processing	144,919	7,934	152,853
00540 DA - Forfeitures-Federal	363,351	(4,892)	358,459
00541 DA - Forfeitures-State	457,944	22,873	480,818
00547 DA - State Forfeitures/Other	136,682	14	136,695
00704 Unallocated Tax	1,118,068	203,563	1,321,631
	<u>55,929,444</u>	<u>(1,913,008)</u>	<u>54,016,436</u>
Capital Project Funds:			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	33,084,883	(9,923)	33,074,960
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>33,968,167</u>	<u>(9,923)</u>	<u>33,958,244</u>
Road Funds:			
00414 1995 Road Bond Fund	42,705	-	42,705
00418 Road Bond Series 1996	26,842	-	26,842
00424 Unlimited Tax Road Bonds Series	2,989,798	-	2,989,798
00427 Unlimited Tax Refunding & Improv	4,498,636	-	4,498,636
00481 Public Property Finance Obligati	86,303	-	86,303
00490 Unlimited Tax Road Bond Fund	129,734	-	129,734
00492 1992 Road Bond Fund	83,162	-	83,162
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663
	<u>8,061,843</u>	<u>-</u>	<u>8,061,843</u>
Total Governmental Funds Cash and Investments	<u>476,167,402</u>	<u>(61,056,721)</u>	<u>415,110,681</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 AUGUST 31, 2012**

Exhibit A
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	562,612	(12,472)	550,140
Fiduciary and All Agency Funds:			
00128 Adult Probation Fund	7,558,870	(2,469,292)	5,089,577
00166 State Report Interest Fund	1,137,425	1,176,334	2,313,759
00501 County Clerk-Special	22,733,164	31,738	22,764,902
00502 County Clerk-Trust	12,897,642	8,012	12,905,654
00503 District Clerk-Special	5,869,938	136,441	6,006,379
00504 District Clerk-Trust	44,547,051	(343,463)	44,203,588
00505 Sheriff-Special	914,570	63,124	977,694
00506 County Clerk Special Trust Fund	30,009,912	131,888	30,141,800
00532 Escrow Fund	38,524,000	(700,879)	37,823,120
00537 Youth Village Special Fund	516	0	516
00542 DA - Police Agencies	37,881	5	37,886
00543 Adult Probation-Restitution	1,331,105	43,756	1,374,861
00544 DA - Attorney General	26,458	6	26,463
00545 DA - Unadjudicated-Gambling	57,873	700	58,573
00546 DA - Forfeitures-Narcotics	193,342	874	194,216
00550 Justice of the Peace 1-1 Special	636,774	(3,089)	633,685
00551 Justice of the Peace 1-2 Special	358,756	532	359,288
00553 Justice of the Peace 3-3 Special	114,564	3,166	117,730
00554 Justice of the Peace 2-1 Special	387,926	994	388,920
00555 Justice of the Peace 2-2 Special	358,487	(2,460)	356,027
00556 Justice of the Peace 3-1 Special	50,768	5,728	56,496
00557 Justice of the Peace 3-2 Special	177,299	350	177,649
00559 Justice of the Peace 4-1 Special	409,273	9,413	418,687
00560 Justice of the Peace 4-2 Special	178,850	(1,912)	176,938
00561 Justice of the Peace 5-1 Special	118,796	1,150	119,946
00562 Justice of the Peace 5-2 Special	265,363	(4,133)	261,229
00570 Dallas County Housing Fin.	49,415	7	49,422
00571 Dallas County Housing Fin.	967,373	131	967,504
00580 Constable 1 Special Fund No. 580	11,475	(831)	10,644
00581 Constable 2 Special Fund No. 581	6,345	(773)	5,572
00582 Constable 3 Special Fund No. 582	3,256	-	3,256
00584 Constable 4 Special Fund No. 584	6,456	(135)	6,321
00586 Constable 5 Special Fund No. 586	71,407	11,846	83,253
	<u>170,012,329</u>	<u>(1,900,774)</u>	<u>168,111,555</u>
Grand Total (Including Internal Service Funds)	<u>\$ 646,742,343</u>	<u>\$ (62,969,966)</u>	<u>\$ 583,772,376</u>
School Funds			
Operating	\$ 9,490,986	\$ (1,779,492)	\$ 7,711,494
Payroll	40,000	-	40,000
Bonds	34,686,230	(13,562,045)	21,124,185
Total School Funds	<u>44,217,216</u>	<u>(15,341,537)</u>	<u>28,875,679</u>

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2012**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
General Government				
1010 GG-County Judge	\$ 398,605	\$ 3,222	\$ 360,944	\$ 34,440
1011 Truancy Courts	1,228,237	14,673	1,099,265	114,298
1020 GG-Commissioners Court Administrator	1,159,366	12,369	967,719	179,279
1021 GG-Operation Services-Engineering	1,117,753	92,210	981,584	43,959
1022 GG-Operation Services- Facilities	30,593,709	5,734,059	21,514,992	3,344,658
1023 GG-Operation Services- Comm/Central Svcs	3,767,728	644,534	2,443,490	679,704
1024 GG-Operations Services-Records Mgt	832,131	77,288	624,598	130,245
1027 GG-Operations-Auto Service Center	1,216,223	101,281	953,519	161,422
1028 GG-Operations-Facility Quality Assurance	279,609	62,179	207,751	9,679
1035 GG- Tax Assessor/Collector	11,441,240	209,290	10,216,883	1,015,068
1040 Human Resource/Civil Service	4,632,366	30,064	2,686,805	1,915,497
1041 HRCS - 52e Employees	-	-	398,919	(398,919)
1050 GG-County Treasurer	1,076,554	9,392	937,493	129,668
1060 Office of Budget and Evaluation	461,505	1,717	378,908	80,880
1070 GG-County Auditor	6,188,212	120,829	4,862,265	1,205,118
1080 GG-Purchasing	727,020	1,460	550,684	174,875
1210 Elections	5,622,209	103,803	4,044,814	1,473,592
Subtotal General Government	70,742,466	7,218,371	53,230,633	10,293,462
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	287,946	2,230	233,058	52,658
2060 Veterans Service	221,310	1,232	123,876	96,201
Subtotal Community Services	509,256	3,462	356,935	148,859
Law Enforcement				
3110 Executive	926,856	7,136	760,857	158,862
3113 Internal Affairs	641,034	785	647,347	(7,098)
3121 General Services	848,516	501	760,075	87,940
3122 Personnel	592,574	33,621	529,153	29,801
3123 Training	586,282	11,309	495,007	79,966
3124 Communications	1,832,305	7,562	1,571,459	253,285
3125 Fiscal	2,312,813	57,394	1,960,453	294,966
3126 Photo Lab	269,525	14,651	250,857	4,017
3128 Bonds	2,174,979	3,607	1,826,640	344,732
3129 Bailiff	7,529,016	915	7,316,191	211,909
3130 Warrants	4,028,741	6,083	3,775,825	246,833
3131 Fugitive Transportation	1,880,630	4,361	1,685,752	190,517
3132 Civil	1,780,148	2,871	1,648,082	129,195
3134 Criminal Investigation	2,064,309	5,315	2,063,428	(4,433)
3136 FLEET	138,696	1,334	141,267	(3,905)
3137 Freeway Management Program	8,651,647	43,598	9,823,239	(1,215,189)
3140 Detention Services	833,849	4,480	787,692	41,677
3141 North Tower	23,193,483	60,824	20,184,107	2,948,551
3142 West Tower	16,892,814	44,442	15,395,023	1,453,349
3145 George Allen Jail	15,581,130	9,118	13,603,123	1,968,889
3146 Decker Jail	3,448	2,817	1,127	(496)
3147 Central intake	10,353,727	18,451	9,108,689	1,226,586
3148 South Tower	17,691,508	20,542	15,531,020	2,139,947
3150 Classification and Release	7,857,298	33,292	7,242,093	581,914
3152 Central Kitchen	11,381,679	1,036,576	6,822,628	3,522,474
3153 Central Laundry	1,310,946	-	1,103,201	207,745
Subtotal Sheriff	141,357,955	1,431,585	125,034,756	14,891,614
3210 Constable Precinct #1	1,513,417	28,711	1,693,345	(208,638)
3220 Constable Precinct #2	1,467,796	2,900	1,514,655	(49,759)
3230 Constable Precinct #3	1,529,464	9,375	1,763,552	(243,463)
3240 Constable Precinct #4	1,234,633	6,362	1,554,820	(326,548)
3250 Constable Precinct #5	1,194,619	1,375	1,369,721	(176,477)
Subtotal Constable	6,939,929	48,722	7,896,092	(1,004,885)
3311 Crime Lab	5,555,967	186,838	4,733,573	635,556
3312 Medical Examiner	5,094,719	146,084	4,436,999	511,636

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2012**

**Exhibit B
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<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
3313 Breath Alcohol Program	281,871	2,955	249,444	29,472
Subtotal Institute of Forensic Sciences	10,932,556	335,877	9,420,015	1,176,664
3320 Community Supervision	627,135	32,696	543,741	50,698
3330 Public Service Program	962,649	40,512	777,955	144,182
Subtotal Law Enforcement	160,820,224	1,889,393	143,672,558	15,258,272
Justice Administration				
3340 Building Security	2,232,607	156,219	1,874,701	201,686
3341 Emergency Management	348,279	1,854	267,792	78,632
3342 Fire Marshal	817,219	87,735	575,465	154,019
4011 District Attorney	35,417,830	214,759	33,594,288	1,608,783
4012 DA-Special Allocation	-	-	49,508	(49,508)
4013 Drug Court Program	308,223	299	305,524	2,400
4014 Jail Diversion	1,283,106	4,706	1,116,566	161,833
4015 Divert Court Department	281,918	34,841	195,799	51,278
4020 District Clerk	11,937,314	37,888	10,260,026	1,639,400
4031 County Clerk	7,097,644	47,958	6,226,043	823,643
4032 County Clerk-Collections	804,767	16,638	675,474	112,656
4033 Truancy Courts Clerks	979,999	-	896,249	83,750
4040 Public Defender	10,201,270	13,950	8,944,762	1,242,559
4051 District Court Administration	144,754	1,094	144,445	(784)
4056 Domestic Relations Office Administration	2,161,135	6,491	1,790,893	363,751
4060 Jury Service	2,214,031	28,251	1,938,313	247,467
4065 Grand Jury Service	235,000	-	194,746	40,254
4071 5th Court of Appeals	130,699	-	102,585	28,114
4072 First Admin. Judicial Region	140,484	-	140,483	1
4080 Court Cost Miscellaneous	1,536,125	24,293	201,906	1,309,926
4110 14th Civil District Court	218,590	1,212	184,513	32,865
4115 44th Civil District Court	222,956	556	190,977	31,424
4120 68th Civil District Court	202,346	1,207	172,122	29,016
4125 95th Civil District Court	215,418	1,059	181,297	33,062
4130 101st Civil District Court	213,845	2,157	178,490	33,199
4135 116th Civil District Court	215,860	1,115	186,268	28,477
4140 134th Civil District Court	260,069	2,739	207,896	49,435
4145 160th Civil District Court	215,245	1,491	185,442	28,312
4150 162nd Civil District Court	238,425	2,130	199,724	36,570
4155 191st Civil District Court	239,744	2,355	183,760	53,629
4160 192nd Civil District Court	212,665	1,081	177,177	34,407
4165 193rd Civil District Court	240,719	2,115	181,189	57,416
4170 298th Civil District Court	219,994	2,536	190,476	26,982
4175 Civil District Masters	268,448	1,500	240,055	26,893
4180 Civil Tax Court	81,034	201	77,869	2,964
4210 254th Family Court	414,972	900	417,610	(3,538)
4215 255th Family Court	423,115	449	392,127	30,539
4220 256th Family Court	432,396	482	387,507	44,407
4225 301st Family Court	458,279	523	451,963	5,793
4230 302nd Family Court	451,956	705	408,456	42,795
4235 303rd Family Court	449,631	576	417,343	31,711
4240 330rd Family Court	416,073	1,369	373,820	40,883
4250 IV-D Court	263,132	2,226	220,467	40,439
4310 304th Juvenile Court	3,176,457	123,478	2,668,974	384,005
4320 305th Juvenile Court	3,072,705	86,502	2,471,533	514,670
4401 Criminal District Court #1	766,035	251	733,437	32,347
4402 Criminal District Court #2	771,876	426	749,439	22,011
4403 Criminal District Court #3	742,212	937	707,610	33,665
4404 Criminal District Court #4	857,976	782	811,368	45,827
4405 Criminal District Court #5	910,522	442	879,290	30,790
4406 Criminal District Court #6	759,698	1,463	724,764	33,471
4407 Criminal District Court #7	1,199,207	586	1,175,102	23,519
4410 194th Criminal District Court	1,005,108	731	965,933	38,444
4415 195th Criminal District Court	809,254	1,281	771,107	36,866
4420 203rd Criminal District Court	860,278	456	824,859	34,963

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2012**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4425 204th Criminal District Court	843,504	642	813,302	29,560
4430 265th Criminal District Court	926,647	577	886,860	39,209
4435 282nd Criminal District Court	618,177	559	581,321	36,297
4440 283rd Criminal District Court	714,869	609	681,895	32,365
4445 291st Criminal District Court	684,774	611	653,115	31,048
4450 292nd Criminal District Court	749,637	2,025	739,075	8,537
4455 363rd Criminal District Court	719,146	449	653,074	65,624
4460 Criminal District Magistrates	1,501,215	1,876	1,353,588	145,751
4465 Staff Attorneys	442,201	646	404,250	37,305
4470 Criminal District Court Manager	236,024	517	223,572	11,935
4501 County Court at Law #1	355,472	434	308,919	46,118
4502 County Court at Law #2	355,385	421	330,026	24,937
4503 County Court at Law #3	355,470	545	326,781	28,144
4504 County Court at Law #4	407,041	680	328,966	77,395
4505 County Court at Law #5	382,101	4,008	314,359	63,734
4601 County Criminal Court #1	424,257	233	384,044	39,980
4602 County Criminal Court #2	513,125	386	459,346	53,393
4603 County Criminal Court #3	447,520	838	412,301	34,381
4604 County Criminal Court #4	491,481	779	344,434	146,267
4605 County Criminal Court #5	420,607	1,259	317,537	101,811
4606 County Criminal Court #6	532,705	1,739	489,235	41,731
4607 County Criminal Court #7	434,771	1,159	381,814	51,798
4608 County Criminal Court #8	344,516	559	360,047	(16,090)
4609 County Criminal Court #9	442,845	729	411,922	30,194
4610 County Criminal Court #10	414,166	766	377,783	35,617
4611 County Criminal Court #11	410,426	1,252	379,403	29,771
4615 County Criminal Court of Appeals	290,926	608	229,211	61,107
4616 County Criminal Court of Appeals #2	403,558	118	368,053	35,387
4617 County Criminal Court - Magistrate	133,390	152	120,015	13,223
4620 County Criminal Court Manager	156,886	4,538	134,900	17,447
4701 Probate Court #1	552,376	4,882	490,555	56,939
4702 Probate Court #2	570,270	1,280	510,839	58,150
4703 Probate Court #3	1,101,842	5,251	1,024,126	72,464
4704 Investigators/Court Visitor Program	394,167	3,276	373,176	17,714
4811 J.P- 1-1	1,054,311	13,637	871,556	169,119
4812 J.P- 1-2	583,976	3,784	464,780	115,412
4821 J.P- 2-1	647,003	2,863	566,223	77,918
4822 J.P- 2-2	876,958	4,266	702,684	170,007
4831 J.P- 3-1	762,805	1,600	661,663	99,541
4832 J.P- 3-2	240,800	3,453	212,839	24,508
4833 J P 3-3	682,587	2,709	533,673	146,205
4841 J.P- 4-1	661,299	4,062	613,295	43,942
4842 J P 4-2	579,297	3,337	481,836	94,124
4851 J.P- 5-1	722,224	15,326	476,617	230,281
4852 J.P- 5-2	559,052	5,079	462,136	91,837
Subtotal Justice Administration	124,920,451	1,029,515	111,000,678	12,890,258
Health and Social Services				
1110 Employee Health Clinic	399,961	10,981	316,844	72,136
2070 Welfare Assistance	2,858,401	13,857	2,637,323	207,222
5110 Juvenile Administration	18,450,764	1,790,856	14,662,710	1,997,198
5114 Juvenile-Detention Center	13,302,222	25,326	11,967,580	1,309,316
5115 Juvenile-Emergency Shelter	2,101,280	1,683	1,923,030	176,568
5116 Juvenile-Letot Center	3,344,642	12,264	2,561,454	770,924
5117 Juvenile-Youth Village	3,377,384	20,287	3,182,349	174,748
5118 Juvenile-Medlock Center	3,339,571	7,865	2,896,741	434,966
5210 Health Administration	939,642	3,951	873,214	62,477
5211 Environmental Health	869,809	15,351	618,488	235,970
5212 Public Health Lab	1,808,322	216,873	1,389,998	201,451
5213 Preventive Health	2,653,277	217,611	1,989,410	446,257
5214 Communicable Disease Control	508,882	3,902	427,748	77,231
5215 STD Clinic	1,632,096	17,261	1,200,583	414,251
5216 TB Clinic	1,479,584	75,598	1,174,553	229,433

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2012**

**Exhibit B
Page 4 of 4**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
Subtotal Health and Human Services	<u>57,065,838</u>	<u>2,433,666</u>	<u>47,822,025</u>	<u>6,810,147</u>
5310 Budget Office Community Contracts (Menta)	4,924,759	2,335,980	2,576,055	12,724
5330 CPS Program	2,998,148	1,148,380	1,812,281	37,486
Subtotal Health and Social Services	<u>7,922,907</u>	<u>3,484,360</u>	<u>4,388,336</u>	<u>50,211</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	218,559	2,205	194,948	21,405
5430 Truancy Enforcement Center	594,062	95,849	490,686	7,527
9910 Countywide Appropriations	15,412,016	421,994	8,144,152	6,845,870
9930 Cash Match for Grants	3,847,200	-	3,832,026	15,174
9940 Reserves and Contingency	1,452,305	458	1,087	1,450,760
Subtotal Other Operating	<u>21,524,142</u>	<u>520,507</u>	<u>12,662,898</u>	<u>8,340,737</u>
9950 Emergency Reserves	50,815,569	2,894	7,106	50,805,569
Grand Total (b)	<u>\$ 494,320,853</u>	<u>\$ 16,582,168</u>	<u>\$ 373,141,169</u>	<u>\$ 104,597,515</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
Emergency Reserve (9120)	44,006,524.00
Unallocated Reserve (9110)	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 ELEVEN MONTHS ENDED AUGUST 31, 2012

Exhibit C

FUND	FY 2012	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS		AUGUST 2012	ENCUMBRANCES	OF BUDGET
	(a)	ACCRUED FY 11 REVERSED FY 12 (b)	(c)			
105 Road & Bridge	\$ 54,847,003	340,569	\$ 335,201	\$ 2,168,881	\$ 33,233,237	\$ 21,613,766
120 General Fund	494,320,853	4,670,197	16,582,168	44,773,285	389,723,338	104,597,515
126 Permanent Improvement Fund	6,292,539	205,984	567,029	122,440	2,288,178	4,004,361
162 Alternate Dispute Resolution	2,299,498	26,250	6,185	15,705	322,769	1,976,729
168 Dallas County Historical Commission	10,996	-	-	500	2,054	8,942
169 Historical Exhibit	3,218,285	9,705	-	289,545	2,761,517	456,768
195 Major Technology Fund	29,694,803	765,376	5,841,919	2,763,206	21,035,244	8,659,559
196 Major Projects	208,683,295	1,493,051	59,913,950	13,078,054	95,372,198	113,311,096
205 Interest & Debt Retirement Fund	33,371,370	-	-	-	29,488,483	3,882,887
466 Grants	129,645,933	6,509,747	10,184,386	8,703,599	81,663,897	47,982,036
467 HUD Section 8	32,068,178	24,261	55,425	2,423,497	26,215,856	5,852,322
468 Charter School Grants	8,342,654	271,259	74,373	900,132	6,752,683	1,589,971
470 Law Library Fund	1,047,775	7,732	54,101	59,728	872,630	175,145
471 Appellate Judicial System	602,259	5,151	-	139,941	368,106	234,153
Total	<u>\$ 1,004,445,441</u>	<u>\$ 14,329,282</u>	<u>\$ 93,614,736</u>	<u>\$ 75,438,514</u>	<u>\$ 690,100,191</u>	<u>\$ 314,345,250</u>

(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 ELEVEN MONTHS ENDED AUGUST 31, 2012**

Exhibit D

FUND	FY2012 BUDGET	INFO ONLY REVENUES ACCRUED FY11 REVERSED FY 12 (a)	MONTH OF AUGUST 2012	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 39,148,841	\$ 301,770	\$ 2,993,362	\$ 37,468,477	\$ 1,680,364
120 General Fund	439,986,077	7,388,414	19,807,930	425,137,852	14,848,225
126 Permanent Improvement	2,762,464	(10,040)	6,618	2,736,707	25,757
162 Alternate Dispute	817,094	753	68,328	727,631	89,463
168 Historical Commission	28	1	3	2,540	(2,512)
169 Historical Exhibit	2,811,179	93,901	309,580	2,774,728	36,451
195 Major Technology	22,139,556	(325)	41,622	19,038,641	3,100,915
196 Major Projects	55,870,692	(498,500)	252,269	50,761,542	5,109,150
205 Debt Service	30,655,949	93,255	291,485	30,697,184	(41,235)
466 Projected Federal Grants	113,276,368	(17,553)	4,033,440	78,540,804	34,735,564
467 HUD Section 8	29,041,579	394	2,354,753	25,475,742	3,565,837
468 Charter School Grants	8,000,020	(8,674)	591,743	7,813,026	186,994
470 Law Library	1,011,065	9,402	87,524	888,460	122,605
471 Appellate Judicial	327,728	2,043	20,397	313,133	14,595
TOTAL	<u>\$ 745,848,640</u>	<u>\$ 7,354,842</u>	<u>\$ 30,859,053</u>	<u>\$ 682,376,466</u>	<u>\$ 63,472,174</u>

(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 AUGUST 31, 2012**

Exhibit E

Payment Fiscal Year	Principal	Interest	Total
2013	\$ 20,075,000	\$ 5,385,506	\$ 25,460,506
2014	20,630,000	4,477,656	25,107,656
2015	21,110,000	3,642,144	24,752,144
2016	19,855,000	2,736,013	22,591,013
2017	12,395,000	1,823,938	14,218,938
2018	11,010,000	1,200,838	12,210,838
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>\$ 121,605,000</u>	<u>\$ 21,784,694</u>	<u>\$ 143,389,694</u>

**INTERFUND TRANSFERS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2012**

Exhibit F

FROM:

TO:

FUND	DEPT	DESCRIPTION	ACCT	AMOUNT	FUND	ACCT	AMOUNT
105	2510	Road Precinct #1	7910	272,421	120	47424	6,366,498
105	2520	Road Precinct #2	7910	45,340	120	47422	4,426,000
105	2530	Road Precinct #3	7910	45,340	120	47421	6,391,584
105	2540	Road Precinct #4	7910	45,340			
105	2550	Road Reserves	7910	16,775,641			
105	2550	Road Reserves	7930	1,480,000	196	47030	1,480,000
532	94019 (b)	Civil Courts Escrow	21310	1,399,558	196	47030	1,399,558
169	2090	Historical Exhibit Fund	7910	36,667	120	44511	36,667
105	2550	Road Reserves	7930	6,100,000	105	47030	6,100,000 (a)
120	9930	GF - County Match	7950	3,832,026	466	47030	3,832,026
162	4054	Alternative Dispute	7930	106,610	120	47030	106,610
196	2010	Streets & Highways Misc Transfers	7910	8,468,529	120	47480	8,468,529
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
470	6010	Law Library	7930	175,000	532	21752	175,000
471	4090	Appellate Court Fee	7910	89,472	120	45505	89,472
541	0	DA Drug Court Contribution	5350	60,000	120	47580	60,000
571	5363	Housing Bond	5590	130,930	120	47780	130,930
532	21421 (c)	Court House Security		660,479	120	45525	660,479
532	21422 (c)	Court House Security		100,588	120	45525	100,588
532	21428 (c)	J.P. Court House Security		42,681	120	45525	42,681
532	94081 (b)	Records Management - C/C & D/C	7910	478,213	120	46540	478,213
532	21752 (c)	Law Library Escrow		102,043	120	46545	102,043
532	21389 (c)	Judicial Reimbursement - Salaries		1,037,941	120	46580	1,037,941
TOTAL				<u>49,953,348</u>		<u>49,953,348</u>	

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

(b) Represent project number.

(c) Represent escrow number.