



DALLAS COUNTY
COUNTY AUDITOR

April 5, 2013

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, 2012

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

ASSETS		
Cash and Investments		\$ 454,775,869
Inventories, Stock Room		1,859,099
Net Receivables - County Taxes	242,936,083	
Net Receivables - Other	17,513,000 (a)	
Subtotal Net Receivables	260,449,083	
Due from Other Governmental Units	8,418,559	
Total Receivables		268,867,643
General Fixed Assets	775,916,475	
Less: Accumulated Depreciation	(323,863,055)	452,053,418
Construction in Progress		29,833,427
Infrastructure		26,955,149
		508,841,996
Prepayments and other assets		1,560,917
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		137,026,468
TOTAL ASSETS		\$ 1,372,931,990
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	22,081,970 (b)	
Due to Other Governmental Units	16,738,460	
Bonded Debt and Interest Payable to Maturity	142,699,412	
TOTAL LIABILITIES		181,519,841
 FUND BALANCE		
RESERVED:		
Inventory Reserves		1,859,099
Investment in Fixed Assets		508,841,996
Projects		205,713,053
 UNRESERVED		
General Fund		49,872,413 (b)
Other, includes taxes and other receivables which total	\$ 250,168,083	425,125,590
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		\$ 1,372,931,990

(a) Receivables are valued using amounts from September 30, 2012 CAFR and include various fees, court costs and grants.

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

(c) Encumbrances outstanding were as follows:

Fund 195	\$ 3,953,980	
Fund 196	69,749,739	
Bond funds	32,066,195	
Fund 120	30,492,209	
Other	14,199,565	
	\$ 150,461,687	

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, 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	\$ 59,898,066	\$ (14,705,546)	\$ 45,192,520
00124 Jury Fund	18,124	(989)	17,135
00125 Petit Jury Fund	47,425	19,744	67,169
00130 Election Fund-Special	35,111	2,127	37,238
00170 Return Check Collection	(355,953)	(1,188)	(357,141)
00190 CMAQ-Congestion, Mitigation & Air	1,376,336	265	1,376,601
00196 Major Projects	171,028,447	3,785,028	174,813,475
00205 Interest & Debt Retirement Fund	4,593,310	1,079,633	5,672,943
00210 DS Arbitrage Rebate	151	0	151
00466 Projected Federal Grants	9,113,510	(614,018)	8,499,492
	<u>245,754,526</u>	<u>(10,434,943)</u>	<u>235,319,583</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	25,415,485	(719,550)	24,695,936
00126 Permanent Improvement Fund	4,717,127	25,998	4,743,125
00162 Alternate Dispute Resolution	1,916,579	(12,472)	1,904,106
00168 Dallas County Historical Commission	11,949	2	11,951
00169 Historical Exhibit	357,957	8,360	366,317
00195 Major Technology Fund	4,341,320	(986,885)	3,354,434
00467 HUD Section 8	4,744,848	195,526	4,940,374
00468 Charter School Grants	3,489,687	227,212	3,716,899
00470 Law Library Fund	334,781	(63,862)	270,919
00471 Appellate Judicial System	244,131	53,704	297,835
00500 Payroll	373,012	(375,699)	(2,687) (a)
00535 District Attorney Forfeiture	302,660	41	302,701
00538 DA - Check Processing	52,845	4,796	57,641
00540 DA - Forfeitures-Federal	304,390	(95,166)	209,224
00541 DA - Forfeitures-State	594,133	(1,639)	592,494
00547 DA - State Forfeitures/Other	149,357	16	149,372
00704 Unallocated Tax	57,222,165	75,057,547	132,279,712
	<u>104,572,425</u>	<u>73,317,929</u>	<u>177,890,354</u>
Capital Project Funds:			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	33,065,037	(444,232)	32,620,805
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>33,948,321</u>	<u>(444,232)</u>	<u>33,504,088</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>392,337,115</u>	<u>62,438,754</u>	<u>454,775,869</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 DECEMBER 31, 2012

Exhibit A
2 of 2

FUND	<u>Beginning Balance</u>	<u>Net Monthly Activity</u>	<u>Ending Balance</u>
21734 Internal Service Fund	1,246,476	(66,460)	1,180,016
Fiduciary and All Agency Funds:			
00128 Adult Probation Fund	12,544,739	(1,664,177)	10,880,562
00166 State Report Interest Fund	2,127,551	874,666	3,002,218
00501 County Clerk-Special	23,093,918	(624,086)	22,469,832
00502 County Clerk-Trust	12,864,262	84,079	12,948,340
00503 District Clerk-Special	6,657,276	245,457	6,902,733
00504 District Clerk-Trust	33,462,471	(2,966,821)	30,495,651
00505 Sheriff-Special	815,902	(46,310)	769,591
00506 County Clerk Special Trust Fund	13,221,254	(263,651)	12,957,603
00532 Escrow Fund	39,156,308	(121,812)	39,034,496
00537 Youth Village Special Fund	517	0	517
00542 DA - Police Agencies	37,902	5	37,907
00543 Adult Probation-Restitution	1,340,227	17,953	1,358,180
00544 DA - Attorney General	26,480	5	26,485
00545 DA - Unadjudicated-Gambling	58,598	8	58,606
00546 DA - Forfeitures-Narcotics	24,015	5	24,019
00550 Justice of the Peace 1-1 Special	617,710	2,494	620,203
00551 Justice of the Peace 1-2 Special	350,204	(4,884)	345,320
00553 Justice of the Peace 3-3 Special	110,511	(1,541)	108,970
00554 Justice of the Peace 2-1 Special	388,502	4,482	392,984
00555 Justice of the Peace 2-2 Special	209,438	(871)	208,567
00556 Justice of the Peace 3-1 Special	59,056	(607)	58,449
00557 Justice of the Peace 3-2 Special	177,472	-	177,472
00559 Justice of the Peace 4-1 Special	412,701	573	413,274
00560 Justice of the Peace 4-2 Special	149,989	303	150,292
00561 Justice of the Peace 5-1 Special	117,007	(260)	116,747
00562 Justice of the Peace 5-2 Special	262,743	201	262,944
00570 Dallas County Housing Fin.	49,444	7	49,451
00571 Dallas County Housing Fin.	967,933	141	968,074
00580 Constable 1 Special Fund No. 580	20,056	(5,450)	14,606
00581 Constable 2 Special Fund No. 581	1,707	5,317	7,024
00582 Constable 3 Special Fund No. 582	3,256	-	3,256
00584 Constable 4 Special Fund No. 584	7,076	(665)	6,411
00586 Constable 5 Special Fund No. 586	77,953	(6,757)	71,195
	<u>149,414,176</u>	<u>(4,472,195)</u>	<u>144,941,982</u>
Grand Total (Including Internal Service Fund)	<u>\$ 542,997,768</u>	<u>\$ 57,900,099</u>	<u>\$ 600,897,867</u>
School Funds			
Operating	\$ 8,459,186	\$ (208,484)	\$ 8,250,702
Payroll	40,000	-	40,000
Bonds	22,300,418	(8,524,661)	13,775,757
Total School Funds	<u>30,799,604</u>	<u>(8,733,144)</u>	<u>22,066,460</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 THREE MONTHS ENDED DECEMBER 31, 2012**

Exhibit B
Page 1 of 4

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
General Government				
1010 GG-County Judge	\$ 420,547	\$ 2,560	\$ 84,009	\$ 333,978
1011 Truancy Courts	1,464,402	27,151	258,981	1,178,270
1020 GG-Commissioners Court Administrator	1,494,030	14,897	239,774	1,239,360
1021 GG-Operation Services-Engineering	1,106,779	558,149	213,702	334,927
1022 GG-Operation Services- Facilities	29,412,926	14,542,301	5,083,867	9,786,758
1023 GG-Operation Services- Comm/Central Svcs	3,561,053	501,136	714,501	2,345,417
1024 GG-Operations Services-Records Mgt	794,223	75,230	175,084	543,910
1027 GG-Operations-Auto Service Center	2,790,279	967,048	977,193	846,039
1028 GG-Operations-Facility Quality Assurance	780	-	646	134
1035 GG- Tax Assessor/Collector	11,845,602	222,317	2,521,000	9,102,286
1040 Human Resource/Civil Service	4,888,202	23,413	800,911	4,063,878
1041 HRCS - 52e Employees	-	-	105,722	(105,722)
1050 GG-County Treasurer	1,160,356	14,200	226,741	919,416
1060 Office of Budget and Evaluation	480,991	4,885	96,721	379,385
1070 GG-County Auditor	6,198,388	18,195	1,219,268	4,960,926
1080 GG-Purchasing	729,271	3,962	155,932	569,378
1210 Elections	5,867,362	141,427	2,082,895	3,643,041
Subtotal General Government	<u>72,215,194</u>	<u>17,116,870</u>	<u>14,956,945</u>	<u>40,141,379</u>
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	280,771	4,479	55,820	220,472
2060 Veterans Service	229,307	1,594	32,401	195,313
Subtotal Community Services	<u>510,079</u>	<u>6,073</u>	<u>88,221</u>	<u>415,784</u>
Law Enforcement				
3110 Executive	947,973	6,739	195,817	745,416
3111 Special Investigation	-	-	1,294	(1,294)
3113 Internal Affairs	667,299	433	150,494	516,373
3121 General Services	861,960	1,009	212,343	648,608
3122 Personnel	890,612	48,791	119,254	722,568
3123 Training	572,142	58,098	112,614	401,431
3124 Communications	1,906,948	2,328	486,123	1,418,496
3125 Fiscal	2,274,566	84,913	535,609	1,654,044
3126 Photo Lab	268,496	20,114	53,369	195,013
3128 Bonds	2,202,029	5,657	472,909	1,723,463
3129 Bailiff	7,903,438	2,897	1,854,043	6,046,497
3130 Warrants	4,107,138	12,464	921,073	3,173,600
3131 Fugitive Transportation	1,687,497	3,477	432,715	1,251,305
3132 Civil	1,987,022	2,805	419,301	1,564,915
3133 Patrol	-	-	-	-
3134 Criminal Investigation	2,031,215	17,153	504,291	1,509,772
3136 FLEET	142,976	95	33,045	109,836
3137 Freeway Management Program	10,918,940	47,574	2,244,400	8,626,966
3140 Detention Services	924,209	5,373	214,993	703,843
3141 North Tower	23,706,944	38,929	5,175,468	18,492,547
3142 West Tower	17,393,996	35,972	3,908,171	13,449,853
3144 Suzanne B. Kays Jail	-	-	-	-
3145 George Allen Jail	13,213,687	16,770	2,998,660	10,198,256
3146 Decker Jail	-	-	-	-
3147 Central Intake	10,480,788	22,558	2,289,594	8,168,636
3148 South Tower	17,525,865	25,063	3,991,036	13,509,765
3150 Classification and Release	7,942,947	22,600	1,747,559	6,172,788
3152 Central Kitchen	10,759,561	623,769	1,622,066	8,513,727
3153 Central Laundry	1,337,975	-	284,818	1,053,157
Subtotal Sheriff	<u>142,656,224</u>	<u>1,105,584</u>	<u>30,981,060</u>	<u>110,569,580</u>
3210 Constable Precinct #1	1,822,095	25,097	338,268	1,458,730
3220 Constable Precinct #2	2,131,523	6,174	450,070	1,675,279
3230 Constable Precinct #3	1,932,197	5,990	452,032	1,474,176
3240 Constable Precinct #4	1,722,090	9,177	334,843	1,378,070

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2012**

**Exhibit B
Page 2 of 4**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
3250 Constable Precinct #5	1,437,621	1,569	260,003	1,176,049
Subtotal Constable	<u>9,045,526</u>	<u>48,007</u>	<u>1,835,215</u>	<u>7,162,304</u>
3311 Crime Lab	5,057,199	324,801	974,733	3,757,665
3312 Medical Examiner	5,504,948	487,543	1,101,867	3,915,537
3313 Breath Alcohol Program	293,589	2,120	62,477	228,993
Subtotal Institute of Forensic Sciences	<u>10,855,736</u>	<u>814,464</u>	<u>2,139,076</u>	<u>7,902,195</u>
3320 Community Supervision	602,527	220,014	178,431	204,082
3330 Public Service Program	1,079,950	48,077	183,732	848,140
Subtotal Law Enforcement	<u>164,239,963</u>	<u>2,236,147</u>	<u>35,317,515</u>	<u>126,686,301</u>
Justice Administration				
3340 Building Security	2,084,789	376,430	364,385	1,343,974
3341 Emergency Management	456,094	36,858	85,919	333,318
3342 Fire Marshal	842,308	151,886	117,142	573,281
4011 District Attorney	37,178,376	422,348	8,067,814	28,688,214
4012 DA-Special Allocation	-	-	19,309	(19,309)
4013 Drug Court Program	311,982	689	86,526	224,767
4014 Jail Diversion	1,386,853	14,862	288,697	1,083,294
4015 Divert Court Department	254,619	4,484	30,009	220,126
4020 District Clerk	12,692,911	83,940	2,513,443	10,095,528
4031 County Clerk	9,749,275	87,047	1,890,826	7,771,402
4032 County Clerk-Collections	933,159	31,855	179,525	721,779
4033 Truancy Courts Clerks	1,141,907	-	224,383	917,524
4040 Public Defender	11,207,638	38,033	2,208,117	8,961,488
4051 District Court Administration	167,827	663	34,643	132,521
4056 Domestic Relations Office Administration	2,223,743	9,755	435,046	1,778,942
4060 Jury Service	2,253,062	52,914	480,442	1,719,706
4065 Grand Jury Service	175,000	-	46,562	128,438
4071 5th Court of Appeals	114,978	-	24,041	90,937
4072 First Admin. Judicial Region	140,484	-	140,484	-
4080 Court Cost Miscellaneous	7,916,459	43,132	81,830	7,791,497
4110 14th Civil District Court	219,713	1,771	44,891	173,051
4115 44th Civil District Court	222,569	1,493	45,027	176,049
4120 68th Civil District Court	208,022	1,817	41,033	165,172
4125 95th Civil District Court	221,397	1,323	44,389	175,686
4130 101st Civil District Court	220,667	2,034	43,568	175,065
4135 116th Civil District Court	224,091	1,541	46,076	176,474
4140 134th Civil District Court	270,427	3,085	50,355	216,988
4145 160th Civil District Court	222,163	1,734	44,967	175,462
4150 162nd Civil District Court	240,305	5,702	47,764	186,839
4155 191st Civil District Court	243,681	2,387	42,977	198,317
4160 192nd Civil District Court	220,796	1,388	45,898	173,510
4165 193rd Civil District Court	243,872	1,690	44,888	197,294
4170 298th Civil District Court	224,815	1,975	46,033	176,807
4175 Civil District Masters	280,151	960	36,729	242,462
4180 Civil Tax Court	71,229	385	25,671	45,173
4210 254th Family Court	394,652	1,191	96,733	296,729
4215 255th Family Court	432,766	636	106,509	325,621
4220 256th Family Court	393,467	1,272	89,757	302,438
4225 301st Family Court	494,908	1,127	112,912	380,870
4230 302nd Family Court	438,756	1,181	96,302	341,274
4235 303rd Family Court	417,721	760	96,939	320,022
4240 330th Family Court	411,399	1,105	92,787	317,507
4250 IV-D Court	262,039	220	61,371	200,448
4310 304th Juvenile Court	2,219,699	376,838	708,919	1,133,942
4320 305th Juvenile Court	2,043,299	377,058	654,713	1,011,528
4401 Criminal District Court #1	677,296	639	179,118	497,539
4402 Criminal District Court #2	667,745	1,026	181,481	485,238
4403 Criminal District Court #3	642,031	1,277	186,265	454,490

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2012**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4404 Criminal District Court #4	611,952	953	155,217	455,782
4405 Criminal District Court #5	658,372	780	184,430	473,161
4406 Criminal District Court #6	650,646	2,566	190,210	457,870
4407 Criminal District Court #7	601,240	655	232,418	368,167
4410 194th Criminal District Court	714,143	837	247,379	465,927
4415 195th Criminal District Court	681,842	1,589	182,870	497,382
4420 203rd Criminal District Court	695,938	1,164	199,709	495,065
4425 204th Criminal District Court	721,859	657	245,598	475,604
4430 265th Criminal District Court	582,331	808	193,024	388,499
4435 282nd Criminal District Court	574,793	1,105	238,094	335,593
4440 283rd Criminal District Court	654,018	845	180,392	472,781
4445 291st Criminal District Court	614,761	588	171,142	443,031
4450 292nd Criminal District Court	628,045	2,347	186,990	438,707
4455 363rd Criminal District Court	632,403	594	176,982	454,827
4460 Criminal District Magistrates	1,489,811	3,114	307,272	1,179,425
4465 Staff Attorneys	449,166	327	80,080	368,759
4470 Criminal District Court Manager	210,465	443	67,071	142,951
4501 County Court at Law #1	356,477	632	72,089	283,756
4502 County Court at Law #2	362,203	398	76,945	284,861
4503 County Court at Law #3	364,114	662	77,904	285,548
4504 County Court at Law #4	405,123	615	77,689	326,819
4505 County Court at Law #5	381,199	542	76,663	303,993
4601 County Criminal Court #1	401,120	489	98,177	302,454
4602 County Criminal Court #2	450,789	1,691	98,715	350,383
4603 County Criminal Court #3	405,243	686	99,822	304,735
4604 County Criminal Court #4	440,865	752	113,306	326,807
4605 County Criminal Court #5	367,922	1,188	101,138	265,596
4606 County Criminal Court #6	525,818	1,738	108,053	416,027
4607 County Criminal Court #7	427,085	1,403	98,097	327,585
4608 County Criminal Court #8	345,926	961	101,526	243,439
4609 County Criminal Court #9	413,924	1,361	89,743	322,820
4610 County Criminal Court #10	424,978	1,012	90,592	333,373
4611 County Criminal Court #11	446,018	1,071	98,653	346,294
4615 County Criminal Court of Appeals	304,812	629	54,070	250,113
4616 County Criminal Court of Appeals #2	411,940	884	86,149	324,907
4617 County Criminal Court - Magistrate	138,986	58	29,098	109,830
4620 County Criminal Court Manager	158,860	3,096	47,381	108,383
4701 Probate Court #1	553,241	7,107	134,806	411,328
4702 Probate Court #2	595,097	1,031	124,775	469,291
4703 Probate Court #3	1,239,254	11,151	264,108	963,996
4704 Investigators/Court Visitor Program	368,611	3,655	85,312	279,644
4811 J.P- 1-1	1,035,154	9,748	202,121	823,285
4812 J.P- 1-2	592,501	8,456	106,519	477,525
4821 J.P- 2-1	625,096	6,621	131,329	487,146
4822 J.P- 2-2	823,228	4,103	154,316	664,809
4831 J.P- 3-1	750,839	7,077	155,685	588,078
4832 J.P- 3-2	607,760	6,258	40,526	560,976
4833 J P 3-3	271,588	1,984	125,810	143,794
4841 J.P- 4-1	632,561	3,579	146,483	482,499
4842 J P 4-2	556,882	5,356	115,475	436,051
4851 J.P- 5-1	662,942	4,889	99,267	558,787
4852 J.P- 5-2	593,394	2,970	117,608	472,816
Subtotal Justice Administration	<u>132,674,475</u>	<u>2,271,733</u>	<u>27,572,040</u>	<u>102,830,703</u>
Health and Social Services				
1110 Employee Health Clinic	409,062	15,201	67,552	326,309
2070 Welfare Assistance	2,967,586	57,280	669,470	2,240,836
5110 Juvenile Administration	18,945,557	2,089,100	4,194,370	12,662,087
5114 Juvenile-Detention Center	14,294,201	73,457	2,901,057	11,319,688
5115 Juvenile-Emergency Shelter	2,191,959	2,863	457,997	1,731,099
5116 Juvenile-Letot Center	2,994,867	17,267	583,360	2,394,240

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE THREE MONTHS ENDED DECEMBER 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)			
5117 Juvenile-Youth Village	3,662,161	18,129	765,873	2,878,159
5118 Juvenile-Medlock Center	4,302,742	12,454	889,178	3,401,109
5210 Health Administration	1,099,316	13,877	242,289	843,150
5211 Environmental Health	738,760	11,930	161,809	565,021
5212 Public Health Lab	1,901,013	279,100	334,982	1,286,931
5213 Preventive Health	2,655,070	44,947	462,897	2,147,227
5214 Communicable Disease Control	525,091	4,499	111,644	408,947
5215 STD Clinic	1,641,746	18,907	266,178	1,356,661
5216 TB Clinic	1,552,477	81,656	316,450	1,154,371
Subtotal Health and Human Services	<u>59,881,608</u>	<u>2,740,666</u>	<u>12,425,106</u>	<u>44,715,835</u>
5310 Budget Office Community Contracts (Menta	6,041,813	1,983,987	926,657	3,131,169
5330 CPS Program	3,177,844	2,450,576	525,822	201,446
Subtotal Health and Social Services	<u>9,219,657</u>	<u>4,434,564</u>	<u>1,452,479</u>	<u>3,332,615</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	219,483	6,226	35,913	177,344
5430 Truancy Enforcement Center	631,789	453,252	149,121	29,416
9910 Countywide Appropriations	16,097,943	1,223,326	2,392,668	12,481,948
9930 Cash Match for Grants	4,510,851	-	741,017	3,769,834
9940 Reserves and Contingency	1,116,133	458	-	1,115,675
Subtotal Other Operating	<u>22,576,199</u>	<u>1,683,262</u>	<u>3,318,720</u>	<u>17,574,217</u>
9950 Emergency Reserves	47,538,799	2,894	-	47,535,906
Grand Total (b)	<u>\$ 508,855,974</u>	<u>\$ 30,492,209</u>	<u>\$ 95,131,026</u>	<u>\$ 383,232,739</u>

(a) Budget includes encumbrances which are carried forward from FY 12 in the amount of

\$ 10,855,889

(b) Reconciliation of budget components to budget funds available

LAB FY 13	498,000,085.00
Carryforward	10,855,888.78
Rounding	(0.27)
Budget	<u>508,855,973.51</u>
 Budget per budget funds available	 <u>508,855,973.51</u>
 Difference	 <u>-----</u>

APPROPRIATIONS
BUDGET/ACTUAL - TAX AND FEE FUNDS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2012

Exhibit C

FUND	FY 2013	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS		DECEMBER	ENCUMBRANCES	OF BUDGET
	(a)	ACCRUED FY 12 REVERSED FY 13	(c)	2012		
105 Road & Bridge	\$ 63,139,588	\$ 239,550	\$ 476,886	\$ 2,677,808	\$ 7,319,107	\$ 55,820,482
120 General Fund	508,855,974	1,827,085	30,492,209	33,469,035	125,623,329	383,232,645
126 Permanent Improvement Fund	7,735,581	2,985	1,726,397	85,107	1,912,901	5,822,680
162 Alternate Dispute Resolution	2,669,398	-	3,030	62,578	85,502	2,583,896
168 Dallas County Historical Commission	9,647	-	-	-	-	9,647
169 Historical Exhibit	3,717,348	-	-	254,732	775,474	2,941,874
195 Major Technology Fund	35,191,618	-	3,953,980	1,787,265	11,628,529	23,563,089
196 Major Projects	279,037,082	1,373,962	69,749,739	3,472,461	76,089,439	202,947,644
205 Interest & Debt Retirement Fund	27,939,866	-	-	-	-	27,939,866
466 Grants	95,847,369	6,145,323	11,697,424	6,107,060	25,454,040	70,393,329
467 HUD Section 8	33,136,904	2,394	102,760	2,626,473	7,593,300	25,543,604
468 Charter School Grants	8,134,370	265,515	47,153	454,266	1,496,393	6,637,977
470 Law Library Fund	1,248,984	-	145,916	168,837	372,707	876,276
471 Appellate Judicial System	523,814	-	-	11,122	64,866	458,948
Total	<u>\$ 1,067,187,543</u>	<u>\$ 9,856,814</u>	<u>\$ 118,395,493</u>	<u>\$ 51,176,745</u>	<u>\$ 258,415,588</u>	<u>\$ 808,771,955</u>

(a) Budget includes Legally Adopted Budget, Carry-Forward Budget from FY12 and Prior Year Budget.

(b) Appropriations are budgeted on a cash basis. FY 13 Monthly YTD appropriations are cash basis. Appropriations paid in October and November accrued at September 30, 2012 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, 2012

Exhibit D

FUND	FY2013 BUDGET	INFO ONLY REVENUES ACCRUED FY12 REVERSED FY 13	MONTH OF DECEMBER 2012	TOTAL YTD REVENUE	BALANCE OF BUDGET
		(a)			
105 Road and Bridge	\$ 39,814,114	\$ (259,056)	\$ 1,929,709	\$ 7,743,811	\$ 32,070,303
120 General Fund	435,847,653	(6,334,283)	18,956,494	46,455,090	389,392,563
126 Permanent Improvement	2,813,163	13,000	114,185	198,829	2,614,334
162 Alternate Dispute	808,928	(185)	50,100	173,126	635,802
168 Historical Commission	28	(0)	2	7	21
169 Historical Exhibit	2,911,179	(105,255)	263,103	807,527	2,103,652
195 Major Technology	24,020,143	(8,519)	861,251	1,494,603	22,525,540
196 Major Projects	54,776,214	652,123	3,606,340	5,139,029	49,637,185
205 Debt Service	24,582,347	(76,722)	1,079,633	2,030,789	22,551,558
466 Projected Federal Grants	99,090,627	(10,180,118)	5,245,829	21,137,974	77,952,653
467 HUD Section 8	28,282,562	(117)	2,791,719	7,572,124	20,710,438
468 Charter School Grants	7,470,752	(453,020)	27,995	1,616,994	5,853,758
470 Law Library	997,493	(11,453)	64,398	222,214	775,279
471 Appellate Judicial	334,922	(2,183)	83,221	137,706	197,216
TOTAL	\$ 721,750,125	\$ (16,765,788)	\$ 35,073,978	\$ 94,729,823	\$ 627,020,302

(a) Revenues are budgeted on a cash basis. FY 13 Monthly YTD revenues are cash basis. Revenues received in October and November accrued at September 30, 2012 are indicated in the column titled Info Only. Amounts in brackets were accrued revenue credits at September 30, 2012 which were reversed in FY 13.

**SUMMARY OF COUNTY INDEBTEDNESS
AS OF DECEMBER 31, 2012**

Exhibit E

Payment Fiscal Year	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 20,075,000	\$ 5,269,244	\$ 25,344,244
2014	20,630,000	4,375,428	25,005,428
2015	21,110,000	3,526,966	24,636,966
2016	19,855,000	2,626,063	22,481,063
2017	12,395,000	1,748,331	14,143,331
2018	11,010,000	1,131,853	12,141,853
2019	4,265,000	791,169	5,056,169
2020	4,305,000	585,491	4,890,491
2021	2,700,000	376,052	3,076,052
2022	1,180,000	262,016	1,442,016
2023	1,265,000	200,996	1,465,996
2024	1,360,000	135,556	1,495,556
2025	1,455,000	65,248	1,520,248
	<u>\$ 121,605,000</u>	<u>\$ 21,094,412</u>	<u>\$ 142,699,412</u>

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

**INTERFUND TRANSFERS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2012**

Exhibit F

FROM:

TO:

FUND	DEPT	DESCRIPTION	ACCT	AMOUNT	FUND	ACCT	AMOUNT
105	2510	Road Precinct #1	7910	205,017	120	47280	205,017
105	2550	Road Reserves	7910	1,606,000	120	47421	1,606,000
105	2550	Road Reserves	4930	1,480,000	196	47030	1,480,000
105	2550	Road Reserves	7930	3,106,500	105	47030	3,106,500 (a)
169	2090	Historical Exhibit Fund	7910	10,000	120	44511	10,000
196	2010	Streets & Highways Misc Transfers	7910	536,000	120	47424	536,000
120	9930	GF - County Match	7950	52,500	466	47030	52,500
471	4090	GF - Appellate Ct Fee	7910	13,112	120	45505	13,112
532	21388	(c) County Clerk Recording Depo (Anthem)		882,416	120	45510	882,416
532	21421	(c) Court House Security		62,293	120	45525	62,293
532	21422	(c) Court House Security		19,232	120	45525	19,232
532	21428	(c) J.P. Court House Security		4,356	120	45525	4,356
532	94019	(b) Civil Courts Escrow	7930	351,717	196	47030	351,717
532	94081	(b) Records Management - C/C & D/C	7910	174,563	120	46540	174,563
TOTAL				<u>8,503,706</u>			<u>8,503,706</u>

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

(b) Represent project number.

(c) Represent escrow number.