



DALLAS COUNTY  
COUNTY AUDITOR

May 20, 2013

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

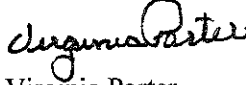
The following Balance Sheet and related Exhibits were prepared and are submitted in accordance with V.T.C.A., Local Government Codes 114.023 and 114.025.

Balance Sheet: Tax, Fee, and Bond Funds as of April 30, 2013

	<u>Exhibits</u>
Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency and School Funds as of April 30, 2013	A
General Fund: Funds Available Analysis for the seven Months Ended April 30, 2013	B
Appropriations Budget/Actual: Tax and Fee Funds for the seven Months Ended April 30, 2013	C
Revenue Budget/Actual: Tax and Fee Funds for the seven Months Ended April 30, 2013	D
Summary of County Indebtedness as of April 30, 2013	E
Interfund Transfers for the seven Months Ended April 30, 2013	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, 2013**

<b>ASSETS</b>	<b>Current Month</b>	<b>Prior Month</b>
Cash and Investments	\$ 549,919,022	\$ 568,634,524
Inventories, Stock Room	2,065,057	1,782,524
Net Receivables - County Taxes	11,353,504	
Net Receivables - Other	17,513,000 (a)	
Subtotal Net Receivables	28,866,504	
Due from Other Governmental Units	8,468,463	
Total Receivables	37,334,968	41,237,564
General Fixed Assets	780,753,382	
Less: Accumulated Depreciation	(329,383,191)	450,822,390
Construction in Progress	42,794,784	40,177,801
Infrastructure	26,955,149	26,955,149
	521,120,124	517,955,341
Prepayments and other assets	1,522,446	1,526,443
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets	115,311,960	115,704,597
<b>TOTAL ASSETS</b>	<b>\$ 1,227,273,575</b>	<b>\$ 1,246,840,991</b>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	12,241,918 (b)	
Due to Other Governmental Units	18,224,876	
Bonded Debt and Interest Payable to Maturity	134,468,284	
	164,935,078	172,063,983
<b>TOTAL LIABILITIES</b>	164,935,078	172,063,983
<b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves	3,587,503	3,308,967
Investment in Fixed Assets	521,120,124	517,955,341
Projects	123,479,199	132,195,884
General Fund - Encumbrances	29,233,267	30,789,004
General Fund - Current Year Budgeted Operations	197,364,581	203,434,278
Projects - Encumbrances	115,967,970	113,244,609
Other - Encumbrances	10,889,135	13,173,271
<b>UNRESERVED</b>		
General Fund	(5,296,292) (b)	(6,651,356)
Other, includes taxes and other receivables which total \$ 18,585,504	65,993,009	67,327,010
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	<b>\$ 1,227,273,574</b>	<b>\$ 1,246,840,990</b>

(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.

**SUMMARY OF CASH AND INVESTMENTS**  
**TAX AND FEE, BOND, TRUST AND AGENCY AND SCHOOL FUNDS**  
**AS OF APRIL 30, 2013**

Exhibit A  
1 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00120 General Fund	\$ 227,949,850	\$ (10,878,159)	\$ 217,071,691
00124 Jury Fund	17,135	-	17,135
00125 Petit Jury Fund	72,433	(26,315)	46,118
00130 Election Fund-Special	35,392	470	35,862
00170 Return Check Collection	(360,518)	3,601	(356,917)
00190 CMAQ-Congestion, Mitigation & Air	1,376,601	-	1,376,601
00196 Major Projects	199,749,462	(3,279,476)	196,469,987
00205 Interest & Debt Retirement Fund	18,763,687	392,637	19,156,324
00210 DS Arbitrage Rebate	151	0	151
00466 Projected Federal Grants	10,130,866	(411,536)	9,719,330
	<u>457,735,057</u>	<u>(14,198,778)</u>	<u>443,536,279</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00105 Road & Bridge	28,182,298	1,775,751	29,958,049
00126 Permanent Improvement Fund	6,722,890	(223,393)	6,499,497
00162 Alternate Dispute Resolution	2,012,937	55,310	2,068,247
00168 Dallas County Historical Commission	11,956	2	11,957
00169 Historical Exhibit	282,675	69,476	352,150
00195 Major Technology Fund	17,960,686	(2,131,711)	15,828,975
00467 HUD Section 8	5,848,693	(134,551)	5,714,143
00468 Charter School Grants	3,553,573	(127,659)	3,425,914
00470 Law Library Fund	125,221	39,301	164,522
00471 Appellate Judicial System	232,105	(25,197)	206,908
00500 Payroll	(4,894)	(239)	(5,134) (a)
00535 District Attorney Forfeiture	272,795	25	272,819
00538 DA - Check Processing	87,356	8,263	95,619
00540 DA - Forfeitures-Federal	145,847	(34,212)	111,636
00541 DA - Forfeitures-State	702,095	(5,017)	697,078
00547 DA - State Forfeitures/Other	134,865	621	135,485
00704 Unallocated Tax	3,723,884	(1,617,507)	2,106,377
	<u>69,994,980</u>	<u>(2,350,737)</u>	<u>67,644,242</u>
<b>Capital Project Funds:</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	31,959,361	(1,816,982)	30,142,379
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>32,842,645</u>	<u>(1,816,982)</u>	<u>31,025,662</u>
<b>Road Funds:</b>			
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	(349,005)	4,149,631
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>(349,005)</u>	<u>7,712,838</u>
<b>Total Governmental Funds Cash and Investments</b>	<u>568,634,524</u>	<u>(18,715,503)</u>	<u>549,919,022</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, 2013**

Exhibit A  
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	1,121,581	10,294	1,131,875
<b>Fiduciary and All Agency Funds:</b>			
00128 Adult Probation Fund	10,783,939	(1,579,741)	9,204,198
00166 State Report Interest Fund	3,611,362	(2,423,879)	1,187,483
00501 County Clerk-Special	27,316,946	2,956,497	30,273,443
00502 County Clerk-Trust	13,442,341	109,837	13,552,178
00503 District Clerk-Special	6,385,109	297,602	6,682,711
00504 District Clerk-Trust	30,388,506	(101,006)	30,287,500
00505 Sheriff-Special	867,073	(33,761)	833,313
00506 County Clerk Special Trust Fund	14,247,627	(2,273,520)	11,974,108
00532 Escrow Fund	36,149,235	2,563,173	38,712,407
00537 Youth Village Special Fund	517	0	517
00542 DA - Police Agencies	37,919	4	37,923
00543 Adult Probation-Restitution	1,416,305	75,204	1,491,509
00544 DA - Attorney General	26,500	5	26,504
00545 DA - Unadjudicated-Gambling	57,933	6	57,939
00546 DA - Forfeitures-Narcotics	155,404	27	155,431
00550 Justice of the Peace 1-1 Special	620,741	(2,049)	618,692
00551 Justice of the Peace 1-2 Special	344,176	1,340	345,516
00553 Justice of the Peace 3-3 Special	100,732	(595)	100,137
00554 Justice of the Peace 2-1 Special	387,807	646	388,453
00555 Justice of the Peace 2-2 Special	208,584	141	208,725
00556 Justice of the Peace 3-1 Special	59,153	(749)	58,404
00557 Justice of the Peace 3-2 Special	173,797	(653)	173,144
00559 Justice of the Peace 4-1 Special	414,904	13,938	428,841
00560 Justice of the Peace 4-2 Special	131,850	176	132,027
00561 Justice of the Peace 5-1 Special	118,158	(2,892)	115,267
00562 Justice of the Peace 5-2 Special	260,111	(2,970)	257,141
00570 Dallas County Housing Fin.	49,465	1	49,466
00571 Dallas County Housing Fin.	837,464	(84,484)	752,980
00580 Constable 1 Special Fund No. 580	18,158	(9,620)	8,538
00581 Constable 2 Special Fund No. 581	1,707	2,151	3,858
00582 Constable 3 Special Fund No. 582	3,256	-	3,256
00584 Constable 4 Special Fund No. 584	6,241	-	6,241
00586 Constable 5 Special Fund No. 586	72,214	6,142	78,356
	<u>148,695,236</u>	<u>(489,029)</u>	<u>148,206,207</u>
Grand Total (Including Internal Service Fund)	<u>\$ 718,451,341</u>	<u>\$ (19,194,237)</u>	<u>\$ 699,257,104</u>
<b>School Funds</b>			
Operating	\$ 12,866,155	\$ (71,931)	\$ 12,794,224
Payroll	40,000	-	40,000
Bonds	9,367,199	(62,973)	9,304,226
Total School Funds	<u>22,273,354</u>	<u>(134,904)</u>	<u>22,138,450</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 SEVEN MONTHS ENDED APRIL 30, 2013**

**Exhibit B  
Page 1 of 4**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
<b>General Government</b>				
1010 GG-County Judge	\$ 420,787	\$ 2,343	\$ 226,384	\$ 192,060
1011 Truancy Courts	1,465,296	13,727	709,430	742,140
1020 GG-Commissioners Court Administrator	1,553,831	14,870	714,216	824,745
1021 GG-Operation Services-Engineering	1,735,931	793,477	622,361	320,093
1022 GG-Operation Services- Facilities	29,412,926	11,658,557	12,377,080	5,377,289
1023 GG-Operation Services- Comm/Central Svcs	3,768,053	649,781	1,666,576	1,451,696
1024 GG-Operations Services-Records Mgt	794,223	46,419	434,115	313,689
1027 GG-Operations-Auto Service Center	3,716,311	354,503	2,112,434	1,249,374
1028 GG-Operations-Facility Quality Assurance	780	-	646	134
1035 GG- Tax Assessor/Collector	11,893,694	160,313	6,520,167	5,213,214
1040 Human Resource/Civil Service	4,993,534	25,386	1,570,965	3,397,183
1041 HRCS - 52e Employees	-	-	134,515	(134,515)
1050 GG-County Treasurer	1,160,356	8,933	602,392	549,031
1060 Office of Budget and Evaluation	502,532	2,044	273,679	226,809
1070 GG-County Auditor	6,208,531	11,984	3,229,083	2,967,463
1080 GG-Purchasing	734,499	3,156	430,776	300,567
1210 Elections	5,883,783	85,938	3,091,862	2,705,983
<b>Subtotal General Government</b>	<b>74,245,070</b>	<b>13,831,431</b>	<b>34,716,682</b>	<b>25,696,956</b>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	281,101	2,921	148,627	129,553
2060 Veterans Service	234,904	2,070	95,687	137,148
<b>Subtotal Community Services</b>	<b>516,006</b>	<b>4,991</b>	<b>244,314</b>	<b>266,701</b>
<b>Law Enforcement</b>				
3110 Executive	947,973	6,722	510,868	430,383
3111 Special Investigation	-	-	-	-
3113 Internal Affairs	667,299	1,177	396,656	269,466
3121 General Services	861,960	548	529,355	332,058
3122 Personnel	890,612	40,446	345,190	504,976
3123 Training	572,142	28,820	315,641	227,681
3124 Communications	1,908,448	479	1,086,244	821,725
3125 Fiscal	2,274,566	55,464	1,361,748	857,354
3126 Photo Lab	268,496	16,273	153,301	98,923
3128 Bonds	2,202,029	2,438	1,184,615	1,014,976
3129 Bailiff	7,903,438	1,119	4,934,859	2,967,460
3130 Warrants	4,107,138	14,265	2,481,940	1,610,933
3131 Fugitive Transportation	1,687,497	2,838	1,095,386	589,274
3132 Civil	1,987,022	1,648	1,108,523	876,851
3133 Patrol	-	-	-	-
3134 Criminal Investigation	2,031,215	23,321	1,411,139	596,755
3136 FLEET	142,976	715	88,673	53,588
3137 Freeway Management Program	13,196,332	713,274	8,006,079	4,476,979
3140 Detention Services	924,209	3,854	570,553	349,802
3141 North Tower	23,706,944	61,065	13,602,632	10,043,248
3142 West Tower	17,393,996	47,976	10,245,579	7,100,441
3144 Suzanne B. Kays Jail	-	-	-	-
3145 George Allen Jail	13,248,687	14,128	7,917,770	5,316,788
3146 Decker Jail	-	-	-	-
3147 Central Intake	10,480,788	35,973	6,187,177	4,257,637
3148 South Tower	17,705,865	66,871	10,344,571	7,294,423
3150 Classification and Release	7,942,947	53,561	4,757,609	3,131,777
3152 Central Kitchen	10,698,091	856,391	4,348,604	5,493,096
3153 Central Laundry	1,337,975	-	764,896	573,079
<b>Subtotal Sheriff</b>	<b>145,088,646</b>	<b>2,049,367</b>	<b>83,749,606</b>	<b>59,289,673</b>
3210 Constable Precinct #1	1,822,095	19,545	916,179	886,370
3220 Constable Precinct #2	2,131,523	3,821	1,200,623	927,079
3230 Constable Precinct #3	1,932,197	4,684	1,081,565	845,948
3240 Constable Precinct #4	1,722,213	9,117	902,757	810,339

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2013**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
3250 Constable Precinct #5	1,437,621	4,725	667,977	764,920
<b>Subtotal Constable</b>	<b>9,045,649</b>	<b>41,893</b>	<b>4,769,100</b>	<b>4,234,656</b>
3311 Crime Lab	5,057,199	371,777	2,575,827	2,109,595
3312 Medical Examiner	5,504,948	440,738	3,026,921	2,037,289
3313 Breath Alcohol Program	293,589	-	162,420	131,169
<b>Subtotal Institute of Forensic Sciences</b>	<b>10,855,736</b>	<b>812,515</b>	<b>5,765,168</b>	<b>4,278,053</b>
3320 Community Supervision	603,941	136,135	365,905	101,901
3330 Public Service Program	1,092,856	36,567	527,548	528,741
<b>Subtotal Law Enforcement</b>	<b>166,686,828</b>	<b>3,076,477</b>	<b>95,177,327</b>	<b>68,433,023</b>
<b>Justice Administration</b>				
3340 Building Security	2,279,260	334,185	1,090,051	855,024
3341 Emergency Management	463,544	2,191	258,559	202,794
3342 Fire Marshal	842,308	158,259	293,090	390,959
4011 District Attorney	37,338,269	319,515	21,461,860	15,556,894
4012 DA-Special Allocation	-	-	52,162	(52,162)
4013 Drug Court Program	311,982	878	201,527	109,577
4014 Jail Diversion	1,781,964	5,214	774,773	1,001,977
4015 Divert Court Department	254,619	14,175	89,978	150,466
4020 District Clerk	12,692,911	57,872	6,690,246	5,944,792
4031 County Clerk	9,749,275	67,389	4,951,584	4,730,302
4032 County Clerk-Collections	933,159	25,829	488,628	418,701
4033 Truancy Courts Clerks	1,141,907	-	604,080	537,827
4040 Public Defender	11,225,870	28,998	5,919,747	5,277,126
4051 District Court Administration	167,827	490	91,837	75,500
4056 Domestic Relations Office Administration	2,225,126	7,045	1,188,403	1,029,679
4060 Jury Service	2,255,037	103,349	1,240,691	910,996
4065 Grand Jury Service	175,000	-	140,196	34,804
4071 5th Court of Appeals	114,978	-	63,563	51,415
4072 First Admin. Judicial Region	140,484	-	140,484	-
4080 Court Cost Miscellaneous	7,226,259	31,769	184,859	7,009,631
4110 14th Civil District Court	219,709	1,435	117,532	100,742
4115 44th Civil District Court	222,569	866	120,595	101,108
4120 68th Civil District Court	208,022	1,383	108,741	97,898
4125 95th Civil District Court	221,397	1,007	118,978	101,412
4130 101st Civil District Court	223,667	1,558	118,724	103,385
4135 116th Civil District Court	224,091	1,307	120,554	102,230
4140 134th Civil District Court	270,427	2,971	136,617	130,839
4145 160th Civil District Court	222,163	1,331	120,740	100,092
4150 162nd Civil District Court	244,094	1,775	107,677	134,641
4155 191st Civil District Court	243,681	1,961	111,253	130,467
4160 192nd Civil District Court	220,796	1,062	144,245	75,490
4165 193rd Civil District Court	243,872	1,239	118,425	124,208
4170 298th Civil District Court	224,815	1,639	122,586	100,590
4175 Civil District Masters	280,151	887	103,602	175,661
4180 Civil Tax Court	71,229	335	55,860	15,034
4210 254th Family Court	393,970	1,176	238,791	154,004
4215 255th Family Court	432,766	418	266,364	165,984
4220 256th Family Court	424,967	1,076	265,751	158,140
4225 301st Family Court	494,908	1,037	283,076	210,795
4230 302nd Family Court	438,756	826	250,829	187,101
4235 303rd Family Court	417,721	700	239,383	177,638
4240 330th Family Court	411,399	747	249,995	160,657
4250 IV-D Court	262,039	129	141,560	120,351
4310 304th Juvenile Court	2,220,157	227,796	1,784,693	207,668
4320 305th Juvenile Court	2,043,299	224,352	1,666,237	152,710
4401 Criminal District Court #1	678,046	622	480,834	196,590
4402 Criminal District Court #2	667,745	909	448,558	218,277
4403 Criminal District Court #3	642,031	1,273	512,085	128,673

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2013**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4404 Criminal District Court #4	611,952	786	426,674	184,492
4405 Criminal District Court #5	658,372	605	542,590	115,177
4406 Criminal District Court #6	650,646	2,223	435,191	213,232
4407 Criminal District Court #7	849,240	538	743,234	105,468
4410 194th Criminal District Court	766,871	385	663,139	103,347
4415 195th Criminal District Court	681,842	1,220	503,764	176,857
4420 203rd Criminal District Court	695,938	866	489,113	205,959
4425 204th Criminal District Court	721,859	442	587,154	134,263
4430 265th Criminal District Court	582,331	473	432,631	149,226
4435 282nd Criminal District Court	687,393	871	587,624	98,898
4440 283rd Criminal District Court	654,018	728	431,553	221,737
4445 291st Criminal District Court	614,761	3,673	479,683	131,406
4450 292nd Criminal District Court	633,045	2,327	484,082	146,635
4455 363rd Criminal District Court	632,403	428	484,920	147,055
4460 Criminal District Magistrates	1,494,671	5,871	822,260	666,540
4465 Staff Attorneys	449,166	280	212,852	236,034
4470 Criminal District Court Manager	216,995	770	153,376	62,850
4501 County Court at Law #1	370,477	2,028	205,452	162,997
4502 County Court at Law #2	362,203	333	205,270	156,600
4503 County Court at Law #3	364,114	662	208,155	155,297
4504 County Court at Law #4	419,873	568	219,588	199,717
4505 County Court at Law #5	383,699	886	201,069	181,744
4601 County Criminal Court #1	408,620	304	247,817	160,499
4602 County Criminal Court #2	450,789	1,578	259,453	189,759
4603 County Criminal Court #3	422,743	437	266,179	156,127
4604 County Criminal Court #4	526,865	1,280	280,141	245,444
4605 County Criminal Court #5	407,422	1,137	226,337	179,948
4606 County Criminal Court #6	525,865	1,475	274,981	249,410
4607 County Criminal Court #7	441,685	1,292	258,238	182,155
4608 County Criminal Court #8	345,051	1,391	259,209	84,451
4609 County Criminal Court #9	413,924	1,268	237,125	175,531
4610 County Criminal Court #10	424,978	856	234,952	189,169
4611 County Criminal Court #11	446,018	1,868	274,304	169,846
4615 County Criminal Court of Appeals	304,812	386	142,689	161,736
4616 County Criminal Court of Appeals #2	411,940	323	229,672	181,945
4617 County Criminal Court - Magistrate	138,986	13	77,032	61,941
4620 County Criminal Court Manager	172,610	3,835	102,247	66,528
4701 Probate Court #1	571,741	6,852	340,738	224,151
4702 Probate Court #2	596,073	855	325,597	269,621
4703 Probate Court #3	1,239,254	10,444	663,983	564,827
4704 Investigators/Court Visitor Program	368,611	2,049	235,208	131,354
4811 J.P- 1-1	1,035,154	5,391	535,146	494,617
4812 J.P- 1-2	592,501	6,476	308,726	277,298
4821 J.P- 2-1	625,291	3,718	355,921	265,652
4822 J.P- 2-2	823,228	3,132	395,757	424,339
4831 J.P- 3-1	758,543	13,155	416,247	329,142
4832 J.P- 3-2	607,760	4,159	353,183	250,418
4833 J P 3-3	271,588	1,563	73,745	196,280
4841 J.P- 4-1	648,561	4,654	399,670	244,237
4842 J P 4-2	557,197	3,723	308,046	245,428
4851 J.P- 5-1	666,586	4,126	253,090	409,371
4852 J.P- 5-2	593,590	2,017	307,171	284,402
<b>Subtotal Justice Administration</b>	<b>133,488,121</b>	<b>1,755,695</b>	<b>72,642,582</b>	<b>59,089,843</b>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	409,062	13,347	203,962	191,753
2070 Welfare Assistance	2,967,586	38,400	1,364,582	1,564,604
5110 Juvenile Administration	18,985,734	1,891,151	9,882,686	7,211,897
5114 Juvenile-Detention Center	14,312,141	49,649	7,457,037	6,805,455
5115 Juvenile-Emergency Shelter	2,192,055	2,579	1,240,158	949,318
5116 Juvenile-Letot Center	2,994,867	15,260	1,522,118	1,457,489

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2013**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
5117 Juvenile-Youth Village	3,662,161	20,174	1,996,017	1,645,970
5118 Juvenile-Medlock Center	4,302,742	11,056	2,149,671	2,142,015
5210 Health Administration	1,112,801	8,797	645,553	458,451
5211 Environmental Health	741,510	20,589	422,421	298,500
5212 Public Health Lab	1,902,013	405,177	844,238	652,598
5213 Preventive Health	2,655,070	214,098	1,074,487	1,366,486
5214 Communicable Disease Control	528,496	5,187	290,291	233,018
5215 STD Clinic	1,641,746	18,355	720,211	903,180
5216 TB Clinic	1,548,400	77,989	798,350	672,061
<b>Subtotal Health and Human Services</b>	<u>59,956,384</u>	<u>2,791,806</u>	<u>30,611,783</u>	<u>26,552,795</u>
5310 Budget Office Community Contracts (Menta	6,197,448	3,709,637	2,275,952	211,859
5330 CPS Program	3,177,844	1,914,295	1,104,532	159,018
<b>Subtotal Health and Social Services</b>	<u>9,375,292</u>	<u>5,623,931</u>	<u>3,380,484</u>	<u>370,877</u>
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	219,483	11,278	107,475	100,730
5430 Truancy Enforcement Center	631,789	274,758	337,095	19,936
9910 Countywide Appropriations	16,097,943	1,862,440	4,328,788	9,906,714
9930 Cash Match for Grants	4,510,851	-	4,510,851	-
9940 Reserves and Contingency	1,059,316	458	-	1,058,858
<b>Subtotal Other Operating</b>	<u>22,519,382</u>	<u>2,148,934</u>	<u>9,284,209</u>	<u>11,086,238</u>
9950 Emergency Reserves	42,068,892	-	-	42,068,892
<b>Grand Total (b)</b>	<u>\$ 508,855,974</u>	<u>\$ 29,233,267</u>	<u>\$ 246,057,381</u>	<u>\$ 233,565,326</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 SEVEN MONTHS ENDED APRIL 30, 2013

Exhibit C

FUND	FY 2013	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS ACCRUED FY 12 REVERSED FY 13				
	(a)	(b)	(c)			
105 Road & Bridge	\$ 63,139,588	\$ 239,550	\$ 378,823	\$ 4,930,731	\$ 18,934,656	\$ 44,204,933
120 General Fund	508,855,974	1,827,085	29,233,267	32,812,354	275,290,648	233,565,326
126 Permanent Improvement Fund	7,731,131	2,985	2,294,110	203,964	3,227,977	4,503,154
162 Alternate Dispute Resolution	2,669,398	-	2,607	11,803	177,375	2,492,023
168 Dallas County Historical Commission	9,647	-	29	-	29	9,618
169 Historical Exhibit	3,717,348	-	-	284,588	1,913,754	1,803,594
195 Major Technology Fund	32,027,013	-	6,319,235	2,142,904	20,381,618	11,645,395
196 Major Projects	273,008,557	1,373,962	80,060,967	3,259,330	108,350,280	164,658,277
205 Interest & Debt Retirement Fund	27,939,866	-	-	-	8,231,128	19,708,738
466 Grants	97,705,371	6,145,323	7,935,480	6,206,605	46,116,478	51,588,893
467 HUD Section 8	33,136,904	2,394	72,103	2,719,496	18,565,600	14,571,304
468 Charter School Grants	8,643,778	265,515	110,413	563,356	3,953,234	4,690,544
470 Law Library Fund	1,248,984	-	95,570	48,431	724,373	524,611
471 Appellate Judicial System	523,814	-	-	45,273	233,030	290,784
Total	<u>\$ 1,060,357,372</u>	<u>\$ 9,856,814</u>	<u>\$ 126,502,604</u>	<u>\$ 53,228,836</u>	<u>\$ 506,100,180</u>	<u>\$ 554,257,192</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 SEVEN MONTHS ENDED APRIL 30, 2013**

Exhibit D

FUND	FY2013 BUDGET	INFO ONLY REVENUES ACCRUED FY12 REVERSED FY 13 (a)	MONTH OF APRIL 2013	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 39,814,114	\$ (259,056)	\$ 6,520,244	\$ 24,410,458	\$ 15,403,656
120 General Fund	435,847,653	(6,334,283)	26,742,657	370,413,641	65,434,012
126 Permanent Improvement	2,813,163	13,000	7,633	2,698,763	114,400
162 Alternate Dispute	808,928	(185)	67,113	429,568	379,360
168 Historical Commission	28	(0)	2	14	14
169 Historical Exhibit	2,911,179	(105,255)	362,759	1,931,788	979,391
195 Major Technology	24,020,143	(8,519)	54,691	20,389,017	3,631,126
196 Major Projects	54,776,214	652,123	286,929	51,153,109	3,623,105
205 Debt Service	24,582,347	(76,722)	392,637	23,745,297	837,050
466 Projected Federal Grants	99,090,627	(10,180,118)	7,169,310	42,064,857	57,025,770
467 HUD Section 8	28,282,562	(117)	2,604,500	19,207,538	9,075,024
468 Charter School Grants	7,470,752	(453,020)	437,736	3,722,671	3,748,081
470 Law Library	997,493	(11,453)	88,137	555,836	441,657
471 Appellate Judicial	334,922	(2,183)	20,555	215,948	118,974
<b>TOTAL</b>	<b>\$ 721,750,125</b>	<b>\$ (16,765,788)</b>	<b>\$ 44,754,902</b>	<b>\$ 560,938,506</b>	<b>\$ 160,811,619</b>

(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 APRIL 30, 2013**

Exhibit E

Payment Fiscal Year	Principal	Interest	Total
2013	\$ 14,605,000	\$ 2,508,116	\$ 17,113,116
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>\$ 116,135,000</u>	<u>\$ 18,333,284</u>	<u>\$ 134,468,284</u>

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

**INTERFUND TRANSFERS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2013**

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	2520	Road Precinct #2	7910	47,145	120	47424	47,145
105	2530	Road Precinct #3	7910	47,145	120	47424	47,145
105	2540	Road Precinct #4	7910	47,145	120	47424	47,145
105	2550	Road Reserves	7910	2,886,888	120	47421	2,886,888
105	2550	Road Reserves	7910	1,616,604	120	47422	1,616,604
105	2550	Road Reserves	7910	2,250,000	120	47424	2,250,000
105	2550	Road Reserves	7930	1,480,000	196	47030	1,480,000
105	2550	Road Reserves	7930	4,795,606	105	47030	4,795,606 (a)
169	2090	Historical Exhibit Fund	7910	23,333	120	44511	23,333
196	94046 (b)	Engineering Administration	7910	29,606	120	47480	29,606
196	2010	Streets & Highways Misc Transfers	7910	536,000	120	47424	536,000
120	9930	GF - County Match	7950	4,510,851	466	47030	4,510,851
162	4054	Alternative Dispute	7930	96,897	120	47030	96,897
471	4090	GF - Appellate Ct Fee	7910	59,168	120	45505	59,168
470	6010	Law Library	7930	175,000	532	21752	175,000 (d)
532	21388 (c)	County Clerk Recording Depo (Anthem)		2,645,449	120	45510	2,645,449
532	21421 (c)	Court House Security		135,012	120	45525	135,012
532	21422 (c)	Court House Security		37,430	120	45525	37,430
532	21428 (c)	J.P. Court House Security		7,831	120	45525	7,831
532	94019 (b)	Civil Courts Escrow	7930	846,557	196	47030	846,557
532	94078 (b)	County Clerk Archive Fund	7930	3,772,643	196	46543	3,772,643
532	94081 (b)	Records Management - C/C & D/C	7910	433,179	120	46540	433,179
<b>TOTAL</b>				<b>26,684,506</b>			<b>26,684,506</b>

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

(b) Represent project number.

(c) Represent escrow number.

(d) Transfer to Project 94405