



DALLAS COUNTY
COUNTY AUDITOR

June 18, 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 May 31, 2013

	<u>Exhibits</u>
Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency and School Funds as of May 31, 2013	A
General Fund: Funds Available Analysis for the eight Months Ended May 31, 2013	B
Appropriations Budget/Actual: Tax and Fee Funds for the eight Months Ended May 31, 2013	C
Revenue Budget/Actual: Tax and Fee Funds for the eight Months Ended May 31, 2013	D
Summary of County Indebtedness as of May 31, 2013	E
Interfund Transfers for the eight Months Ended May 31, 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 MAY 31, 2013**

ASSETS		Current Month	Prior Month
Cash and Investments		\$ 527,872,105	\$ 549,919,022
Inventories, Stock Room		1,979,599	2,065,057
Net Receivables - County Taxes	9,119,438		
Net Receivables - Other	17,513,000 (a)		
Subtotal Net Receivables	26,632,438		
Due from Other Governmental Units	8,413,918		
Total Receivables	8,413,918	35,046,356	37,334,968
General Fixed Assets	777,460,196		
Less: Accumulated Depreciation	(330,858,389)	446,601,808	451,370,190
Construction in Progress		45,873,234	42,794,784
Infrastructure		26,955,149	26,955,149
		519,430,192	521,120,124
Prepayments and other assets		1,518,668	1,522,446
Amount to be Provided for Retirement of Bonds			
Net of Debt Service Fund Assets		125,049,695	115,311,960
TOTAL ASSETS		\$ 1,210,896,613	\$ 1,227,273,577
LIABILITIES, RESERVES AND FUND BALANCES			
LIABILITIES:			
Accounts Payable and Other Liabilities	17,851,270 (b)		
Due to Other Governmental Units	15,904,714		
Bonded Debt and Interest Payable to Maturity	135,975,903		
TOTAL LIABILITIES		169,731,887	164,935,078
FUND BALANCE			
RESERVED:			
Inventory and Prepayment Reserves		3,498,267	3,587,503
Investment in Fixed Assets		519,430,192	521,120,124
Projects		117,606,425	123,479,199
General Fund - Encumbrances		25,373,274	29,233,267
General Fund - Current Year Budgeted Operations		184,927,682	197,364,581
Projects - Encumbrances		110,636,731	115,967,970
Other - Encumbrances		12,207,068	10,889,135
UNRESERVED			
General Fund		(1,362,604) (b)	(5,296,292)
Other, includes taxes and other receivables which total	\$ 16,351,438	68,847,691	65,993,009
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		\$ 1,210,896,613	\$ 1,227,273,574

(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 MAY 31, 2013

Exhibit A
1 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 217,071,691	\$ (9,482,406)	\$ 207,589,285
00124 Jury Fund	17,135	-	17,135
00125 Petit Jury Fund	46,118	21,052	67,170
00130 Election Fund-Special	35,862	(1,500)	34,362
00170 Return Check Collection	(356,917)	(3,687)	(360,604)
00190 CMAQ-Congestion, Mitigation & Air	1,376,601	1,820	1,378,421
00196 Major Projects	196,469,987	(9,068,535)	187,401,451
00205 Interest & Debt Retirement Fund	10,887,173	39,036	10,926,209
00210 DS Arbitrage Rebate	151	0	151
00466 Projected Federal Grants	9,719,330	1,698,992	11,418,322
	<u>435,267,128</u>	<u>(16,795,228)</u>	<u>418,471,900</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	43,928,443	(7,006,817)	36,921,626
00126 Permanent Improvement Fund	6,499,497	(224,361)	6,275,136
00162 Alternate Dispute Resolution	2,068,247	(12,315)	2,055,933
00168 Dallas County Historical Commission	11,957	1	11,958
00169 Historical Exhibit	352,150	(20,267)	331,883
00195 Major Technology Fund	15,828,975	(1,359,636)	14,469,339
00467 HUD Section 8	5,714,143	199,428	5,913,571
00468 Charter School Grants	3,425,914	223,453	3,649,368
00470 Law Library Fund	164,522	39,731	204,253
00471 Appellate Judicial System	206,908	(420)	206,487
00500 Payroll	(5,134)	(1,750)	(6,884) (a)
00535 District Attorney Forfeiture	272,819	23	272,842
00538 DA - Check Processing	95,619	7,165	102,783
00540 DA - Forfeitures-Federal	111,636	24,826	136,462
00541 DA - Forfeitures-State	697,078	(81,367)	615,711
00547 DA - State Forfeitures/Other	135,485	8,656	144,141
00704 Unallocated Tax	2,106,377	(765,435)	1,340,942
	<u>81,614,636</u>	<u>(8,969,084)</u>	<u>72,645,552</u>
Capital Project Funds:			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	30,142,379	(1,854,115)	28,288,264
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>31,025,662</u>	<u>(1,854,115)</u>	<u>29,171,547</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	4,149,631	-	4,149,631
00481 Public Property Finance Obligati	86,303	-	86,303
00490 Unlimited Tax Road Bond Fund	1	-	1
00492 1992 Road Bond Fund	83,162	-	83,162
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663
	<u>7,583,105</u>	<u>-</u>	<u>7,583,105</u>
Total Governmental Funds Cash and Investments	<u>555,490,532</u>	<u>(27,618,428)</u>	<u>527,872,105</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 MAY 31, 2013

Exhibit A
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	1,131,875	(27,733)	1,104,142
Fiduciary and All Agency Funds:			
00128 Adult Probation Fund	9,204,198	(1,938,118)	7,266,080
00166 State Report Interest Fund	1,187,483	1,109,528	2,297,012
00501 County Clerk-Special	30,273,443	(2,089,246)	28,184,197
00502 County Clerk-Trust	13,552,178	180,913	13,733,091
00503 District Clerk-Special	6,682,711	218,452	6,901,163
00504 District Clerk-Trust	30,287,500	173,933	30,461,434
00505 Sheriff-Special	833,313	13,597	846,909
00506 County Clerk Special Trust Fund	11,974,108	477,659	12,451,767
00532 Escrow Fund	38,712,407	(236,073)	38,476,335
00537 Youth Village Special Fund	517	0	517
00542 DA - Police Agencies	37,923	3	37,927
00543 Adult Probation-Restitution	1,491,509	18,650	1,510,159
00544 DA - Attorney General	26,504	4	26,508
00545 DA - Unadjudicated-Gambling	5,466	5	5,471
00546 DA - Forfeitures-Narcotics	155,431	26	155,457
00550 Justice of the Peace 1-1 Special	618,692	1,500	620,192
00551 Justice of the Peace 1-2 Special	345,516	1,924	347,439
00553 Justice of the Peace 3-3 Special	100,137	(4,844)	95,293
00554 Justice of the Peace 2-1 Special	388,453	(1,372)	387,082
00555 Justice of the Peace 2-2 Special	208,725	(329)	208,396
00556 Justice of the Peace 3-1 Special	58,404	(1,325)	57,079
00557 Justice of the Peace 3-2 Special	173,144	(203)	172,941
00559 Justice of the Peace 4-1 Special	428,841	3,079	431,920
00560 Justice of the Peace 4-2 Special	132,027	(2,976)	129,051
00561 Justice of the Peace 5-1 Special	115,267	(1,518)	113,749
00562 Justice of the Peace 5-2 Special	257,141	(339)	256,802
00570 Dallas County Housing Fin.	49,466	1	49,467
00571 Dallas County Housing Fin.	752,980	87	753,067
00580 Constable 1 Special Fund No. 580	8,538	5,201	13,739
00581 Constable 2 Special Fund No. 581	3,858	26	3,885
00582 Constable 3 Special Fund No. 582	3,256	1,425	4,681
00584 Constable 4 Special Fund No. 584	6,241	-	6,241
00586 Constable 5 Special Fund No. 586	78,356	(7,092)	71,264
	<u>148,153,734</u>	<u>(2,077,420)</u>	<u>146,076,314</u>
Grand Total (Including Internal Service Fund)	<u>\$ 704,776,141</u>	<u>\$ (29,723,580)</u>	<u>\$ 675,052,561</u>
School Funds			
Operating	\$ 12,794,224	\$ (2,092,024)	\$ 10,702,200
Payroll	40,000	-	40,000
Bonds	9,304,226	(2,370,785)	6,933,441
Total School Funds	<u>22,138,450</u>	<u>(4,462,809)</u>	<u>17,675,641</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 EIGHT MONTHS ENDED MAY 31, 2013**

Exhibit B
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Department	Budget (a)	Encumbrance	Actual	Funds Available
General Government				
1010 GG-County Judge	\$ 421,190	\$ 2,505	\$ 258,371	\$ 160,314
1011 Truancy Courts	1,465,296	11,627	822,158	631,512
1020 GG-Commissioners Court Administrator	1,553,831	60,035	824,413	669,383
1021 GG-Operation Services-Engineering	1,735,931	573,677	884,022	278,232
1022 GG-Operation Services- Facilities	29,412,926	10,709,774	14,256,150	4,447,002
1023 GG-Operation Services- Comm/Central Svcs	3,768,053	470,685	1,893,547	1,403,822
1024 GG-Operations Services-Records Mgt	794,223	49,750	482,294	262,179
1027 GG-Operations-Auto Service Center	3,716,311	34,415	2,503,502	1,178,394
1028 GG-Operations-Facility Quality Assurance	780	-	646	134
1035 GG- Tax Assessor/Collector	11,894,269	135,958	7,370,394	4,387,917
1040 Human Resource/Civil Service	4,993,534	18,422	1,789,791	3,185,321
1041 HRCS - 52e Employees	-	-	134,515	(134,515)
1050 GG-County Treasurer	1,160,356	9,914	681,095	469,347
1060 Office of Budget and Evaluation	502,532	2,044	312,359	188,129
1070 GG-County Auditor	6,208,531	11,340	3,672,354	2,524,837
1080 GG-Purchasing	734,499	3,753	498,142	232,604
1210 Elections	5,883,783	155,386	3,376,955	2,351,443
Subtotal General Government	<u>74,246,048</u>	<u>12,249,284</u>	<u>39,760,709</u>	<u>22,236,055</u>
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	281,101	2,150	167,799	111,152
2060 Veterans Service	235,404	1,502	110,263	123,639
Subtotal Community Services	<u>516,506</u>	<u>3,652</u>	<u>278,062</u>	<u>234,791</u>
Law Enforcement				
3110 Executive	947,973	9,447	581,360	357,166
3111 Special Investigation	-	-	-	-
3113 Internal Affairs	667,299	963	451,124	215,212
3121 General Services	861,960	523	600,906	260,531
3122 Personnel	890,612	41,264	391,116	458,232
3123 Training	572,142	27,407	359,828	184,908
3124 Communications	1,908,448	828	1,214,641	692,979
3125 Fiscal	2,274,566	66,692	1,522,383	685,492
3126 Photo Lab	268,496	16,104	174,276	78,116
3128 Bonds	2,202,029	1,519	1,341,237	859,273
3129 Bailiff	7,903,438	1,384	5,657,353	2,244,701
3130 Warrants	4,107,138	12,484	2,839,845	1,254,808
3131 Fugitive Transportation	1,687,497	2,948	1,240,937	443,613
3132 Civil	1,987,022	1,467	1,264,576	720,979
3133 Patrol	-	-	-	-
3134 Criminal Investigation	2,031,215	19,174	1,603,409	408,632
3136 FLEET	142,976	715	100,896	41,365
3137 Freeway Management Program	13,196,332	698,855	8,853,545	3,643,932
3140 Detention Services	924,209	4,345	648,317	271,547
3141 North Tower	23,706,944	52,055	15,436,615	8,218,273
3142 West Tower	17,393,996	35,231	11,582,167	5,776,597
3144 Suzanne B. Kays Jail	-	-	-	-
3145 George Allen Jail	13,330,687	14,732	9,039,412	4,276,543
3146 Decker Jail	-	-	-	-
3147 Central Intake	10,480,788	27,686	7,033,009	3,420,093
3148 South Tower	17,705,865	32,065	11,724,037	5,949,763
3150 Classification and Release	7,942,947	36,118	5,418,044	2,488,786
3152 Central Kitchen	10,616,091	621,747	5,024,755	4,969,590
3153 Central Laundry	1,337,975	-	867,505	470,470
Subtotal Sheriff	<u>145,088,646</u>	<u>1,725,753</u>	<u>94,971,294</u>	<u>48,391,600</u>
3210 Constable Precinct #1	1,822,095	19,780	1,044,726	757,589
3220 Constable Precinct #2	2,131,523	3,980	1,384,127	743,416
3230 Constable Precinct #3	1,932,277	4,450	1,227,313	700,514
3240 Constable Precinct #4	1,722,213	8,828	1,029,736	683,648

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

GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2013

Exhibit B
Page 2 of 4

Department	Budget	Encumbrance	Actual	Funds Available
	(a)			
3250 Constable Precinct #5	1,437,621	1,989	763,231	672,401
Subtotal Constable	9,045,729	39,026	5,449,134	3,557,569
3311 Crime Lab	5,057,199	337,423	2,942,512	1,777,264
3312 Medical Examiner	5,504,948	376,678	3,470,065	1,658,205
3313 Breath Alcohol Program	293,589	240	184,158	109,191
Subtotal Institute of Forensic Sciences	10,855,736	714,341	6,596,736	3,544,659
3320 Community Supervision	605,202	91,968	410,979	102,254
3330 Public Service Program	1,095,856	35,573	603,714	456,569
Subtotal Law Enforcement	166,691,169	2,606,661	108,031,856	56,052,651
Justice Administration				
3340 Building Security	2,279,260	247,891	1,276,166	755,203
3341 Emergency Management	463,544	2,139	286,204	175,201
3342 Fire Marshal	842,308	158,399	313,396	370,513
4011 District Attorney	37,338,459	342,413	24,489,982	12,506,065
4012 DA-Special Allocation	-	-	87,032	(87,032)
4013 Drug Court Program	311,982	578	232,260	79,144
4014 Jail Diversion	1,784,464	8,876	1,257,566	518,022
4015 Divert Court Department	254,619	14,325	101,191	139,103
4020 District Clerk	12,692,991	66,905	7,625,792	5,000,294
4031 County Clerk	9,749,275	61,735	5,616,063	4,071,477
4032 County Clerk-Collections	933,159	24,775	555,108	353,276
4033 Truancy Courts Clerks	1,141,907	-	687,508	454,399
4040 Public Defender	11,225,950	20,804	6,782,404	4,422,742
4051 District Court Administration	167,827	595	104,449	62,783
4056 Domestic Relations Office Administration	2,225,346	6,448	1,353,542	865,356
4060 Jury Service	2,255,037	118,759	1,432,949	703,329
4065 Grand Jury Service	175,000	-	142,932	32,068
4071 5th Court of Appeals	114,978	-	72,352	42,626
4072 First Admin. Judicial Region	140,484	-	140,484	-
4080 Court Cost Miscellaneous	6,444,209	29,999	237,045	6,177,165
4110 14th Civil District Court	249,637	1,409	133,906	114,323
4115 44th Civil District Court	222,649	746	137,159	84,745
4120 68th Civil District Court	208,102	1,399	126,171	80,533
4125 95th Civil District Court	221,477	1,733	135,404	84,340
4130 101st Civil District Court	223,827	1,558	135,539	86,730
4135 116th Civil District Court	224,171	1,130	137,006	86,035
4140 134th Civil District Court	270,507	2,883	155,212	112,412
4145 160th Civil District Court	222,243	1,517	137,109	83,617
4150 162nd Civil District Court	244,254	1,745	119,446	123,063
4155 191st Civil District Court	243,761	1,961	126,718	115,082
4160 192nd Civil District Court	220,796	1,062	167,040	52,694
4165 193rd Civil District Court	245,532	1,239	134,604	109,689
4170 298th Civil District Court	224,975	1,639	142,057	81,279
4175 Civil District Masters	280,531	771	124,448	155,311
4180 Civil Tax Court	71,229	395	63,428	7,406
4210 254th Family Court	421,970	1,013	296,246	124,711
4215 255th Family Court	454,266	327	317,772	136,166
4220 256th Family Court	435,467	987	302,019	132,461
4225 301st Family Court	494,908	1,056	332,039	161,813
4230 302nd Family Court	438,756	773	300,061	137,923
4235 303rd Family Court	417,721	658	273,365	143,697
4240 330th Family Court	421,899	747	288,251	132,901
4250 IV-D Court	262,039	129	158,084	103,827
4310 304th Juvenile Court	2,373,657	196,534	2,029,730	147,394
4320 305th Juvenile Court	2,175,299	193,102	1,889,783	92,415
4401 Criminal District Court #1	678,046	622	552,407	125,018
4402 Criminal District Court #2	667,745	909	539,333	127,503
4403 Criminal District Court #3	667,031	1,225	591,080	74,726

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 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	715	500,320	110,916
4405 Criminal District Court #5	687,872	605	604,533	82,734
4406 Criminal District Court #6	650,646	2,205	500,358	148,083
4407 Criminal District Court #7	934,240	538	857,230	76,471
4410 194th Criminal District Court	858,871	385	771,418	87,068
4415 195th Criminal District Court	681,842	1,306	577,569	102,966
4420 203rd Criminal District Court	695,938	866	573,811	121,262
4425 204th Criminal District Court	725,459	414	651,391	73,654
4430 265th Criminal District Court	622,331	451	525,610	96,270
4435 282nd Criminal District Court	751,393	871	658,709	91,812
4440 283rd Criminal District Court	654,018	728	491,580	161,710
4445 291st Criminal District Court	614,761	3,661	534,097	77,003
4450 292nd Criminal District Court	633,045	2,327	545,013	85,705
4455 363rd Criminal District Court	632,403	570	549,714	82,119
4460 Criminal District Magistrates	1,494,671	5,847	936,733	552,091
4465 Staff Attorneys	449,166	227	246,623	202,315
4470 Criminal District Court Manager	235,945	682	170,988	64,275
4501 County Court at Law #1	370,637	487	234,564	135,585
4502 County Court at Law #2	362,283	333	233,636	128,314
4503 County Court at Law #3	364,114	662	236,820	126,632
4504 County Court at Law #4	427,033	867	253,979	172,187
4505 County Court at Law #5	383,699	1,003	229,555	153,140
4601 County Criminal Court #1	419,120	244	286,378	132,498
4602 County Criminal Court #2	450,789	1,473	301,392	147,925
4603 County Criminal Court #3	442,743	1,021	309,701	132,021
4604 County Criminal Court #4	544,365	825	316,856	226,685
4605 County Criminal Court #5	423,922	1,105	257,643	165,173
4606 County Criminal Court #6	525,865	1,565	309,416	214,885
4607 County Criminal Court #7	449,035	1,474	295,747	151,815
4608 County Criminal Court #8	345,051	539	300,866	43,646
4609 County Criminal Court #9	414,924	1,268	270,679	142,977
4610 County Criminal Court #10	424,978	856	266,825	157,297
4611 County Criminal Court #11	446,018	2,765	321,556	121,697
4615 County Criminal Court of Appeals	304,812	322	163,071	141,418
4616 County Criminal Court of Appeals #2	411,940	903	266,028	145,009
4617 County Criminal Court - Magistrate	138,986	13	87,674	51,299
4620 County Criminal Court Manager	187,974	2,550	131,178	54,246
4701 Probate Court #1	573,631	6,645	384,550	182,436
4702 Probate Court #2	596,153	646	369,660	225,847
4703 Probate Court #3	1,239,654	10,171	747,579	481,904
4704 Investigators/Court Visitor Program	369,201	1,830	272,465	94,907
4811 J.P- 1-1	1,035,154	4,450	608,853	421,850
4812 J.P- 1-2	592,661	9,357	350,565	232,740
4821 J.P- 2-1	625,291	3,140	400,080	222,072
4822 J.P- 2-2	825,336	4,587	446,210	374,540
4831 J.P- 3-1	758,623	12,578	473,867	272,178
4832 J.P- 3-2	607,920	3,820	403,482	200,618
4833 J P 3-3	271,588	1,563	84,545	185,480
4841 J.P- 4-1	648,641	4,342	453,092	191,207
4842 J P 4-2	557,357	3,413	349,050	204,895
4851 J.P- 5-1	666,746	3,175	290,249	373,323
4852 J.P- 5-2	593,750	2,994	348,664	242,092
Subtotal Justice Administration	133,557,841	1,639,293	83,392,013	48,526,535
Health and Social Services				
1110 Employee Health Clinic	409,062	12,227	234,640	162,195
2070 Welfare Assistance	2,967,586	32,459	1,581,305	1,353,822
5110 Juvenile Administration	18,985,734	1,681,092	11,453,513	5,851,129
5114 Juvenile-Detention Center	14,312,141	43,505	8,426,804	5,841,832
5115 Juvenile-Emergency Shelter	2,192,055	2,273	1,388,670	801,112
5116 Juvenile-Letot Center	2,994,867	13,645	1,723,174	1,258,048

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2013**

**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	18,139	2,281,177	1,362,844
5118 Juvenile-Medlock Center	4,302,742	12,392	2,452,192	1,838,158
5210 Health Administration	1,112,801	7,374	738,478	366,949
5211 Environmental Health	741,510	17,251	483,940	240,319
5212 Public Health Lab	1,902,013	315,619	1,059,274	527,119
5213 Preventive Health	2,655,070	285,815	1,201,991	1,167,264
5214 Communicable Disease Control	528,496	4,848	330,767	192,881
5215 STD Clinic	1,641,746	15,338	818,364	808,044
5216 TB Clinic	1,548,400	76,361	907,114	564,925
Subtotal Health and Human Services	<u>59,956,384</u>	<u>2,538,338</u>	<u>35,081,404</u>	<u>22,336,641</u>
5310 Budget Office Community Contracts (Menta	6,197,448	2,590,395	3,405,194	201,859
5330 CPS Program	3,177,844	1,914,295	1,108,176	155,374
Subtotal Health and Social Services	<u>9,375,292</u>	<u>4,504,690</u>	<u>4,513,369</u>	<u>357,233</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	219,483	6,652	128,648	84,183
5430 Truancy Enforcement Center	631,789	232,225	383,768	15,796
9910 Countywide Appropriations	16,136,674	1,592,021	4,465,874	10,078,778
9930 Cash Match for Grants	4,510,851	-	4,510,851	-
9940 Reserves and Contingency	1,055,607	458	-	1,055,149
Subtotal Other Operating	<u>22,554,404</u>	<u>1,831,356</u>	<u>9,489,142</u>	<u>11,233,906</u>
9950 Emergency Reserves	41,958,331	-	-	41,958,331
Grand Total (b)	<u>\$ 508,855,974</u>	<u>\$ 25,373,274</u>	<u>\$ 280,546,556</u>	<u>\$ 202,936,143</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 EIGHT MONTHS ENDED MAY 31, 2013

Exhibit C

FUND	FY 2013	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS		MAY 2013	ENCUMBRANCES	OF BUDGET
	(a)	ACCRUED FY 12 REVERSED FY 13	(c)			
105 Road & Bridge	\$ 63,139,588	\$ 239,550	\$ 365,303	\$ 11,662,554	\$ 30,583,690	\$ 32,555,898
120 General Fund	508,855,974	1,827,085	25,373,274	33,020,901	305,919,831	202,936,143
126 Permanent Improvement Fund	7,731,131	2,985	2,573,267	224,077	3,731,211	3,999,920
162 Alternate Dispute Resolution	2,669,398	-	2,663	69,679	247,110	2,422,288
168 Dallas County Historical Commission	9,647	-	-	29	29	9,618
169 Historical Exhibit	3,717,348	-	-	312,018	2,225,771	1,491,577
195 Major Technology Fund	32,027,013	-	6,027,232	1,743,709	21,833,324	10,193,689
196 Major Projects	273,008,557	1,373,962	77,195,828	7,607,609	113,092,750	159,915,807
205 Interest & Debt Retirement Fund	27,939,866	-	-	9,500	8,240,628	19,699,238
466 Grants	99,439,320	6,145,323	8,928,997	7,637,438	54,767,309	44,672,011
467 HUD Section 8	33,136,904	2,394	140,029	2,744,039	21,378,160	11,758,744
468 Charter School Grants	8,643,778	265,515	104,281	562,209	4,513,050	4,130,728
470 Law Library Fund	1,248,984	-	92,528	48,992	770,684	478,300
471 Appellate Judicial System	523,814	-	-	31,443	264,473	259,341
Total	\$ 1,062,091,322	\$ 9,856,814	\$ 120,803,402	\$ 65,674,196	\$ 567,568,019	\$ 494,523,303

(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 EIGHT MONTHS ENDED MAY 31, 2013**

Exhibit D

FUND	FY2013 BUDGET	INFO ONLY REVENUES ACCRUED FY12 REVERSED FY 13 (a)	MONTH OF MAY 2013	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 39,814,114	\$ (259,056)	\$ 5,145,303	\$ 29,554,673	\$ 10,259,441
120 General Fund	435,847,653	(6,334,283)	21,951,447	392,465,918	43,381,735
126 Permanent Improvement	2,813,163	13,000	2,860	2,701,623	111,540
162 Alternate Dispute	808,928	(185)	57,364	486,932	321,996
168 Historical Commission	28	(0)	1	15	13
169 Historical Exhibit	2,911,179	(105,255)	291,563	2,223,351	687,828
195 Major Technology	24,020,143	(8,519)	383,918	20,772,935	3,247,208
196 Major Projects	54,776,214	652,123	(62,517)	51,090,592	3,685,622
205 Debt Service	24,582,347	(76,722)	52,818	23,798,115	784,232
466 Projected Federal Grants	99,090,627	(10,180,118)	8,015,738	50,107,021	48,983,606
467 HUD Section 8	28,282,562	(117)	2,861,899	22,069,397	6,213,165
468 Charter School Grants	7,470,752	(453,020)	777,760	4,500,431	2,970,321
470 Law Library	997,493	(11,453)	82,436	638,272	359,221
471 Appellate Judicial	334,922	(2,183)	19,146	235,094	99,828
TOTAL	\$ 721,750,125	\$ (16,765,788)	\$ 39,579,735	\$ 600,644,370	\$ 121,105,755

(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 MAY 31, 2013**

Exhibit E

Payment Fiscal Year	Principal	Interest	Total
2013	\$ 14,605,000	\$ 2,761,128	\$ 17,366,128
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>\$ 116,135,000</u>	<u>\$ 19,840,903</u>	<u>\$ 135,975,903</u>

Note: The above does not reflect the Limited Tax Refunding Bonds and Limited Tax Notes which are to be issued and closed in June 2013.

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

**INTERFUND TRANSFERS
FOR THE EIGHT MONTHS ENDED MAY 31, 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	7,350,000	120	47421	7,350,000
105	2550	Road Reserves	7910	3,093,872	120	47422	3,093,872
105	2550	Road Reserves	7910	5,892,065	120	47424	5,892,065
105	2550	Road Reserves	7930	1,480,000	196	47030	1,480,000
105	2550	Road Reserves	7930	7,235,356	105	47030	7,235,356 (a)
169	2090	Historical Exhibit Fund	7910	26,667	120	44511	26,667
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	160,011	120	47030	160,011
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	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	94018 (b)	Justice Court Technology Fees	7930	279,601	195	45561	279,601
532	94019 (b)	Civil Courts Escrow	7930	968,676	196	47030	968,676
532	94078 (b)	County Clerk Archive Fund	7930	3,797,395	196	46543	3,797,395
532	94081 (b)	Records Management - C/C & D/C	7910	481,358	120	46540	481,358
541	0	DA Drug Court Contribution	5350	60,000	120	47580	60,000
571	5363	Housing Bond	5590	57,890	120	47780	57,890
571	5363	Housing Bond	5590	73,040	120	47780	73,040
TOTAL				<u>36,793,281</u>	<u>36,793,281</u>		

- (a) Transfers to departments 2510,2520,2530, and 2540.
- (b) Represent project number.
- (c) Represent escrow number.
- (d) Transfer to Project 94405