



DALLAS COUNTY
COUNTY AUDITOR

May 20, 2014

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, 2013

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

ASSETS		Current Month
Cash and Investments		\$ 443,327,708
Inventories, Stock Room		1,936,180
Net Receivables - County Taxes	5,272,735	
Net Receivables - Other	17,513,000 (a)	
Subtotal Net Receivables	22,785,735	
Due from Other Governmental Units	9,324,325	
Total Receivables		32,110,060
General Fixed Assets	780,062,352	
Less: Accumulated Depreciation	(333,963,239)	446,099,113
Construction in Progress		54,986,911
Infrastructure		26,955,149
		528,041,174
Prepayments and other assets		1,500,120
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		155,521,742
TOTAL ASSETS		\$ 1,162,436,985
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	20,562,518 (b)	
Due to Other Governmental Units	17,351,378	
Bonded Debt and Interest Payable to Maturity	158,151,868	
TOTAL LIABILITIES		196,065,763
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		3,436,300
Investment in Fixed Assets		528,041,174
Projects		129,715,738
General Fund - Encumbrances		16,739,028
General Fund - Current Year Budgeted Operations		102,043,677
Projects - Encumbrances		116,484,438
Other - Encumbrances		11,699,108
UNRESERVED		
General Fund		7,223,370 (b)
Other, includes taxes and other receivables which total	\$ 12,504,735	50,988,387
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		\$ 1,162,436,985

(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.

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, 2013

Exhibit A
1 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 163,649,196	\$ (36,478,964)	\$ 127,170,231
00124 Jury Fund	17,135	-	17,135
00125 Petit Jury Fund	(29,405)	32,481	3,076
00130 Election Fund-Special	35,951	(144)	35,807
00170 Return Check Collection	(363,947)	2,598	(361,349)
00190 CMAQ-Congestion, Mitigation & Air	1,378,421	-	1,378,421
00196 Major Projects	183,554,115	10,618,709	194,172,824
00205 Interest & Debt Retirement Fund	19,472,479	(16,842,353)	2,630,126
00210 DS Arbitrage Rebate	151	0	151
00466 Projected Federal Grants	10,870,029	(2,730,278)	8,139,751
	<u>378,584,124</u>	<u>(45,397,952)</u>	<u>333,186,172</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	26,955,964	1,703,300	28,659,264
00126 Permanent Improvement Fund	5,663,257	(420,449)	5,242,808
00162 Alternate Dispute Resolution	2,134,437	13,203	2,147,640
00168 Dallas County Historical Commission	11,930	1	11,931
00169 Historical Exhibit	299,929	19,484	319,413
00195 Major Technology Fund	10,232,383	(1,863,461)	8,368,922
00467 HUD Section 8	5,479,611	(447,176)	5,032,435
00468 Charter School Grants	3,189,378	(448,598)	2,740,781
00470 Law Library Fund	258,587	(48,617)	209,969
00471 Appellate Judicial System	166,611	(15,390)	151,221
00500 Payroll	(5,850)	(2,549)	(8,398) (a)
00535 District Attorney Forfeiture	272,872	13	272,885
00538 DA - Check Processing	64,666	7,540	72,206
00540 DA - Forfeitures-Federal	133,255	23,294	156,549
00541 DA - Forfeitures-State	623,906	60,689	684,595
00547 DA - State Forfeitures/Other	144,495	(7,320)	137,175
00704 Unallocated Tax	1,357,294	(104,215)	1,253,079
	<u>56,982,726</u>	<u>(1,530,251)</u>	<u>55,452,475</u>
Capital Project Funds:			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	25,280,309	(3,613,509)	21,666,801
00440 Tax Notes Series 2013	40,051,330	(15,542,311)	24,509,019
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>66,214,923</u>	<u>(19,155,820)</u>	<u>47,059,104</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	2,912,798	-	2,912,798
00427 Unlimited Tax Refunding & Improv	4,149,631	(5,880)	4,143,751
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>7,635,838</u>	<u>(5,880)</u>	<u>7,629,958</u>
Total Governmental Funds Cash and Investments	<u>509,417,611</u>	<u>(66,089,902)</u>	<u>443,327,708</u>

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

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

SUMMARY OF CASH AND INVESTMENTS
TAX AND FEE, BOND, TRUST AND AGENCY AND SCHOOL FUNDS
AS OF AUGUST 31, 2013

Exhibit A
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	1,151,194	36,918	1,188,113
Fiduciary and All Agency Funds:			
00128 Adult Probation Fund	10,646,171	(3,017,814)	7,628,357
00166 State Report Interest Fund	1,028,473	1,049,658	2,078,131
00501 County Clerk-Special	25,427,397	1,410,155	26,837,553
00502 County Clerk-Trust	13,966,097	190,095	14,156,193
00503 District Clerk-Special	6,720,694	183,284	6,903,978
00504 District Clerk-Trust	30,362,355	196,605	30,558,960
00505 Sheriff-Special	846,560	(27,016)	819,544
00506 County Clerk Special Trust Fund	12,644,616	(40,687)	12,603,929
00532 Escrow Fund	36,375,199	(1,900,425)	34,474,773
00537 Youth Village Special Fund	517	0	517
00542 DA - Police Agencies	37,931	(1,277)	36,654
00543 Adult Probation-Restitution	1,560,318	22,412	1,582,731
00544 DA - Attorney General	26,517	5	26,522
00545 DA - Unadjudicated-Gambling	57,952	3	57,955
00546 DA - Forfeitures-Narcotics	77,580	23	77,603
00550 Justice of the Peace 1-1 Special	624,674	9,509	634,183
00551 Justice of the Peace 1-2 Special	347,036	(4,606)	342,430
00553 Justice of the Peace 3-3 Special	105,711	(2,281)	103,430
00554 Justice of the Peace 2-1 Special	387,256	414	387,670
00555 Justice of the Peace 2-2 Special	133,973	(977)	132,997
00556 Justice of the Peace 3-1 Special	57,075	(12,043)	45,032
00557 Justice of the Peace 3-2 Special	172,734	119	172,852
00559 Justice of the Peace 4-1 Special	422,837	3,970	426,806
00560 Justice of the Peace 4-2 Special	129,387	(7,732)	121,655
00561 Justice of the Peace 5-1 Special	100,202	(70,304)	29,898
00562 Justice of the Peace 5-2 Special	255,446	139	255,585
00570 Dallas County Housing Fin.	49,468	4	49,472
00571 Dallas County Housing Fin.	753,189	49	753,239
00580 Constable 1 Special Fund No. 580	30,820	(24,965)	5,855
00581 Constable 2 Special Fund No. 581	3,132	(1,425)	1,707
00582 Constable 3 Special Fund No. 582	3,307	(51)	3,256
00584 Constable 4 Special Fund No. 584	7,335	(1,131)	6,204
00586 Constable 5 Special Fund No. 586	71,264	7,684	78,948
	<u>143,433,224</u>	<u>(2,038,605)</u>	<u>141,394,619</u>
Grand Total (Including Internal Service Fund)	<u>\$ 654,002,029</u>	<u>\$ (68,091,589)</u>	<u>\$ 585,910,440</u>
School Funds			
Operating	\$ 5,379,598	\$ (757,972)	\$ 4,621,626
Payroll	40,000	-	40,000
Bonds	18,858,848	(7,973,049)	10,885,799
Total School Funds	<u>24,278,446</u>	<u>(8,731,021)</u>	<u>15,547,425</u>

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2013**

**Exhibit B
Page 1 of 4**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
General Government				
1010 GG-County Judge	\$ 421,878	\$ 2,581	\$ 368,994	\$ 50,303
1011 Truancy Courts	1,465,581	8,325	1,156,548	300,708
1020 GG-Commissioners Court Administrator	1,554,706	35,403	1,226,119	293,184
1021 GG-Operation Services-Engineering	2,724,531	697,456	1,348,539	678,537
1022 GG-Operation Services- Facilities	29,412,926	6,550,530	21,617,973	1,244,423
1023 GG-Operation Services- Comm/Central Svcs	3,768,053	545,967	2,383,258	838,829
1024 GG-Operations Services-Records Mgt	835,816	36,472	681,885	117,460
1027 GG-Operations-Auto Service Center	3,726,311	118,691	2,749,122	858,498
1028 GG-Operations-Facility Quality Assurance	780	-	646	134
1035 GG- Tax Assessor/Collector	11,923,728	131,202	10,464,029	1,328,497
1040 Human Resource/Civil Service	4,993,534	21,704	2,335,539	2,636,292
1041 HRCS - 52e Employees	-	-	134,515	(134,515)
1050 GG-County Treasurer	1,160,356	7,743	959,468	193,145
1060 Office of Budget and Evaluation	503,032	2,041	451,210	49,781
1070 GG-County Auditor	6,209,983	11,610	5,281,609	916,764
1080 GG-Purchasing	735,111	1,213	740,222	(6,323)
1210 Elections	5,883,783	206,421	4,537,267	1,140,096
Subtotal General Government	75,320,112	8,377,359	56,436,941	10,505,812
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	281,101	1,577	232,862	46,662
2060 Veterans Service	235,404	494	159,267	75,643
Subtotal Community Services	516,506	2,071	392,129	122,305
Law Enforcement				
3110 Executive	960,213	6,103	828,651	125,459
3111 Special Investigation	-	-	-	-
3113 Internal Affairs	667,299	963	640,971	25,365
3121 General Services	861,960	685	853,874	7,401
3122 Personnel	890,612	49,822	596,772	244,018
3123 Training	572,142	20,597	507,976	43,570
3124 Communications	1,908,448	9,538	1,691,007	207,902
3125 Fiscal	2,306,805	86,426	2,104,617	115,762
3126 Photo Lab	268,496	15,455	251,141	1,900
3128 Bonds	2,202,029	4,403	1,889,140	308,486
3129 Bailiff	7,905,938	864	8,109,144	(204,070)
3130 Warrants	4,134,138	10,982	4,038,650	84,506
3131 Fugitive Transportation	1,692,997	3,320	1,675,256	14,421
3132 Civil	1,987,022	3,738	1,804,702	178,583
3133 Patrol	-	-	-	-
3134 Criminal Investigation	2,039,815	14,005	2,267,465	(241,654)
3136 FLEET	142,976	1,415	146,912	(5,351)
3137 Freeway Management Program	13,196,332	503,614	11,896,648	796,070
3140 Detention Services	924,209	4,959	925,438	(6,187)
3141 North Tower	23,721,944	45,435	21,966,615	1,709,894
3142 West Tower	17,393,996	37,937	16,372,444	983,615
3144 Suzanne B. Kays Jail	-	-	-	-
3145 George Allen Jail	13,346,187	15,818	12,827,828	502,540
3146 Decker Jail	-	-	-	-
3147 Central Intake	10,496,488	11,620	10,016,458	468,410
3148 South Tower	17,780,865	17,077	16,595,899	1,167,888
3150 Classification and Release	7,943,447	29,276	7,732,018	182,153
3152 Central Kitchen	10,614,463	439,651	7,243,350	2,931,462
3153 Central Laundry	1,337,975	-	1,237,547	100,428
Subtotal Sheriff	145,296,797	1,333,704	134,220,522	9,742,572
3210 Constable Precinct #1	1,822,095	18,546	1,492,028	311,520
3220 Constable Precinct #2	2,139,523	2,938	1,963,647	172,938
3230 Constable Precinct #3	1,932,277	2,256	1,722,596	207,426
3240 Constable Precinct #4	1,722,213	7,178	1,471,058	243,977

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2013**

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	2,799	1,093,775	341,046
Subtotal Constable	<u>9,053,729</u>	<u>33,717</u>	<u>7,743,104</u>	<u>1,276,908</u>
3311 Crime Lab	5,057,199	96,545	4,510,441	450,214
3312 Medical Examiner	5,504,948	244,391	4,949,811	310,746
3313 Breath Alcohol Program	293,589	310	261,591	31,688
Subtotal Institute of Forensic Sciences	<u>10,855,736</u>	<u>341,246</u>	<u>9,721,842</u>	<u>792,648</u>
3320 Community Supervision	605,202	53,468	541,921	9,813
3330 Public Service Program	1,095,856	34,725	864,215	196,915
Subtotal Law Enforcement	<u>166,907,320</u>	<u>1,796,860</u>	<u>153,091,604</u>	<u>12,018,856</u>
Justice Administration				
3340 Building Security	2,472,260	221,124	1,856,880	394,256
3341 Emergency Management	463,544	9,020	384,370	70,154
3342 Fire Marshal	842,308	137,050	502,194	203,065
4011 District Attorney	37,338,459	306,161	35,086,062	1,946,236
4012 DA-Special Allocation	-	-	46,120	(46,120)
4013 Drug Court Program	330,482	435	326,482	3,565
4014 Jail Diversion	1,849,464	23,801	1,653,931	171,733
4015 Divert Court Department	254,619	7,308	187,644	59,666
4020 District Clerk	12,789,065	33,511	10,817,801	1,937,753
4031 County Clerk	9,749,275	63,598	7,979,614	1,706,063
4032 County Clerk-Collections	933,159	19,309	803,775	110,075
4033 Truancy Courts Clerks	1,141,907	-	990,622	151,285
4040 Public Defender	11,251,789	17,699	9,760,771	1,473,319
4051 District Court Administration	169,452	245	151,386	17,820
4056 Domestic Relations Office Administration	2,225,346	8,332	1,930,975	286,040
4060 Jury Service	2,255,037	93,316	1,965,747	195,974
4065 Grand Jury Service	205,000	-	192,828	12,172
4071 5th Court of Appeals	114,978	-	101,230	13,748
4072 First Admin. Judicial Region	140,484	-	140,484	-
4080 Court Cost Miscellaneous	1,212,101	23,142	298,888	890,070
4110 14th Civil District Court	249,637	1,445	189,394	58,798
4115 44th Civil District Court	227,329	832	198,107	28,390
4120 68th Civil District Court	212,602	1,597	180,110	30,895
4125 95th Civil District Court	221,677	1,326	192,622	27,730
4130 101st Civil District Court	224,727	1,705	191,180	31,841
4135 116th Civil District Court	226,171	1,208	195,890	29,074
4140 134th Civil District Court	271,557	2,358	220,060	49,139
4145 160th Civil District Court	222,243	1,369	194,127	26,747
4150 162nd Civil District Court	244,254	1,940	200,058	42,255
4155 191st Civil District Court	243,761	1,898	178,652	63,211
4160 192nd Civil District Court	220,796	1,062	202,410	17,324
4165 193rd Civil District Court	250,532	1,412	193,035	56,085
4170 298th Civil District Court	227,975	1,786	201,429	24,760
4175 Civil District Masters	280,531	871	194,487	85,173
4180 Civil Tax Court	81,729	182	81,511	36
4210 254th Family Court	451,411	1,793	404,913	44,705
4215 255th Family Court	490,766	554	444,248	45,965
4220 256th Family Court	484,667	833	423,921	59,913
4225 301st Family Court	524,908	1,049	475,385	48,475
4230 302nd Family Court	479,523	1,377	432,311	45,834
4235 303rd Family Court	417,721	851	380,853	36,017
4240 330th Family Court	466,366	958	421,366	44,042
4250 IV-D Court	262,039	40	221,359	40,640
4310 304th Juvenile Court	3,111,505	95,915	2,972,101	43,489
4320 305th Juvenile Court	2,837,794	96,672	2,732,128	8,995
4401 Criminal District Court #1	833,546	579	789,504	43,463
4402 Criminal District Court #2	768,845	850	734,731	33,264
4403 Criminal District Court #3	819,531	1,194	787,168	31,168

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2013**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4404 Criminal District Court #4	845,952	789	804,320	40,842
4405 Criminal District Court #5	897,672	520	867,247	29,905
4406 Criminal District Court #6	720,346	2,185	687,246	30,915
4407 Criminal District Court #7	1,450,958	509	1,404,626	45,824
4410 194th Criminal District Court	1,168,917	720	1,118,751	49,446
4415 195th Criminal District Court	828,942	1,222	798,864	28,856
4420 203rd Criminal District Court	829,238	754	800,636	27,848
4425 204th Criminal District Court	959,959	414	899,095	60,449
4430 265th Criminal District Court	735,331	368	702,789	32,174
4435 282nd Criminal District Court	876,393	879	842,702	32,812
4440 283rd Criminal District Court	736,918	650	705,114	31,154
4445 291st Criminal District Court	798,877	421	757,275	41,181
4450 292nd Criminal District Court	765,545	2,327	750,016	13,202
4455 363rd Criminal District Court	876,503	416	803,525	72,561
4460 Criminal District Magistrates	1,494,671	2,157	1,349,908	142,606
4465 Staff Attorneys	454,910	1,927	366,245	86,738
4470 Criminal District Court Manager	256,945	2,848	251,753	2,344
4501 County Court at Law #1	377,337	569	333,919	42,849
4502 County Court at Law #2	362,283	552	332,976	28,756
4503 County Court at Law #3	367,779	3,274	337,304	27,200
4504 County Court at Law #4	440,633	723	371,639	68,271
4505 County Court at Law #5	388,199	910	329,013	58,275
4601 County Criminal Court #1	442,620	324	405,872	36,424
4602 County Criminal Court #2	493,589	1,609	439,625	52,356
4603 County Criminal Court #3	466,243	827	432,129	33,287
4604 County Criminal Court #4	612,265	847	446,587	164,830
4605 County Criminal Court #5	480,222	1,156	352,548	126,518
4606 County Criminal Court #6	528,948	1,735	451,204	76,009
4607 County Criminal Court #7	469,035	1,292	417,657	50,086
4608 County Criminal Court #8	414,551	207	423,571	(9,227)
4609 County Criminal Court #9	421,067	1,268	390,444	29,356
4610 County Criminal Court #10	425,978	759	384,092	41,127
4611 County Criminal Court #11	446,018	1,926	448,746	(4,654)
4615 County Criminal Court of Appeals	304,812	710	232,856	71,245
4616 County Criminal Court of Appeals #2	428,140	323	390,460	37,357
4617 County Criminal Court - Magistrate	138,986	163	124,922	13,901
4620 County Criminal Court Manager	204,974	8,478	178,191	18,306
4701 Probate Court #1	588,931	4,503	538,414	46,013
4702 Probate Court #2	596,153	779	518,399	76,975
4703 Probate Court #3	1,239,793	11,178	1,054,764	173,852
4704 Investigators/Court Visitor Program	374,121	1,498	406,279	(33,656)
4811 J.P- 1-1	1,035,154	4,725	872,577	157,852
4812 J.P- 1-2	592,661	3,687	487,564	101,410
4821 J.P- 2-1	625,621	1,963	557,103	66,556
4822 J.P- 2-2	825,336	1,840	616,401	207,096
4831 J.P- 3-1	758,623	10,545	665,892	82,186
4832 J.P- 3-2	652,042	3,798	562,016	86,227
4833 J P 3-3	227,466	1,563	122,624	103,279
4841 J.P- 4-1	649,608	5,017	631,529	13,061
4842 J P 4-2	557,357	3,517	495,849	57,990
4851 J.P- 5-1	666,746	4,286	398,966	263,495
4852 J.P- 5-2	598,750	3,041	504,766	90,943
Subtotal Justice Administration	133,992,989	1,296,410	118,777,873	13,918,707
Health and Social Services				
1110 Employee Health Clinic	409,062	10,295	335,434	63,334
2070 Welfare Assistance	2,967,586	17,164	2,339,391	611,031
5110 Juvenile Administration	19,025,734	1,022,000	15,722,344	2,281,390
5114 Juvenile-Detention Center	14,312,141	47,662	11,855,505	2,408,974
5115 Juvenile-Emergency Shelter	2,194,455	2,332	1,936,645	255,478
5116 Juvenile-Letot Center	2,994,867	12,327	2,448,831	533,709

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 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	3,647,161	23,174	3,257,285	366,701
5118 Juvenile-Medlock Center	4,302,742	11,911	3,452,598	838,232
5210 Health Administration	2,373,348	396,722	1,038,350	938,276
5211 Environmental Health	865,229	97,721	725,965	41,543
5212 Public Health Lab	1,902,013	212,500	1,491,460	198,053
5213 Preventive Health	2,535,070	285,154	1,716,176	533,740
5214 Communicable Disease Control	528,496	2,042	474,434	52,019
5215 STD Clinic	1,641,746	15,398	1,159,921	466,427
5216 TB Clinic	1,548,400	78,733	1,271,143	198,523
Subtotal Health and Human Services	<u>61,248,050</u>	<u>2,235,136</u>	<u>49,225,483</u>	<u>9,787,431</u>
5310 Budget Office Community Contracts (Menta	6,197,448	810,930	5,200,578	185,940
5330 CPS Program	3,177,844	1,388,390	1,658,700	130,753
Subtotal Health and Social Services	<u>9,375,292</u>	<u>2,199,321</u>	<u>6,859,278</u>	<u>316,693</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	219,483	7,712	184,670	27,101
5430 Truancy Enforcement Center	631,789	106,198	518,315	7,276
9910 Countywide Appropriations	16,399,586	717,503	6,892,254	8,789,829
9930 Cash Match for Grants	4,510,851	-	4,510,851	-
9940 Reserves and Contingency	1,048,875	458	-	1,048,417
Subtotal Other Operating	<u>22,810,584</u>	<u>831,872</u>	<u>12,106,090</u>	<u>9,872,622</u>
9950 Emergency Reserves	38,685,121	-	-	38,685,121
Grand Total (b)	<u>\$ 508,855,974</u>	<u>\$ 16,739,028</u>	<u>\$ 396,889,398</u>	<u>\$ 95,227,547</u>
(a) Budget includes encumbrances which are carried forward from FY 12 in the amount of				<u>\$ 10,855,889</u>

(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>

(c) Court budget did not include expenditures for Court Reporters.

APPROPRIATIONS
BUDGET/ACTUAL - TAX AND FEE FUNDS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2013

Exhibit C

FUND	FY 2013	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS		AUGUST 2013	ENCUMBRANCES	OF BUDGET
	(a)	ACCRUED FY 12 REVERSED FY 13	(c)			
105 Road & Bridge	\$ 63,139,588	\$ 239,550	\$ 562,398	\$ 768,352	\$ 32,716,654	\$ 30,422,935
120 General Fund	508,855,974	1,827,085	16,739,028	48,068,556	413,628,427	95,227,547
126 Permanent Improvement Fund	7,731,131	2,985	2,713,817	409,258	4,929,189	2,801,941
162 Alternate Dispute Resolution	2,669,398	-	8,863	52,930	351,435	2,317,963
168 Dallas County Historical Commission	9,647	-	-	-	29	9,618
169 Historical Exhibit	3,717,348	-	-	333,912	3,200,388	516,960
195 Major Technology Fund	32,027,013	-	3,228,160	2,078,344	25,538,505	6,488,508
196 Major Projects	273,008,557	1,373,962	74,419,139	3,210,120	120,958,885	152,049,672
205 Interest & Debt Retirement Fund	27,939,866	-	-	29,594	25,577,420	2,362,446
466 Grants	111,046,777	6,145,323	8,238,355	8,764,618	73,702,040	37,344,737
467 HUD Section 8	33,768,310	2,394	17,542	2,731,294	29,347,239	4,421,071
468 Charter School Grants	8,224,766	265,515	74,479	1,030,656	6,741,418	1,483,349
470 Law Library Fund	1,248,984	-	83,655	139,216	996,926	252,058
471 Appellate Judicial System	523,814	-	-	35,935	366,510	157,304
Total	\$ 1,073,911,172	\$ 9,856,814	\$ 106,085,435	\$ 67,652,785	\$ 738,055,064	\$ 335,856,109

(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 ELEVEN MONTHS ENDED AUGUST 31, 2013**

Exhibit D

FUND	FY2013 BUDGET	INFO ONLY REVENUES ACCRUED FY12 REVERSED FY 13 (a)	MONTH OF AUGUST 2013	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 39,814,114	\$ (259,056)	\$ 2,587,968	\$ 36,551,205	\$ 3,262,909
120 General Fund	435,847,653	(6,334,283)	8,900,877	425,924,755	9,922,898
126 Permanent Improvement	2,813,163	13,000	4,083	2,727,994	85,169
162 Alternate Dispute	808,928	(185)	66,021	676,653	132,275
168 Historical Commission	28	(0)	1	17	11
169 Historical Exhibit	2,911,179	(105,255)	352,966	3,185,256	(274,077)
195 Major Technology	24,020,143	(8,519)	39,705	21,029,072	2,991,071
196 Major Projects	54,776,214	652,123	15,751,824	67,534,691	(12,758,477)
205 Debt Service	24,582,347	(76,722)	184,454	24,565,391	16,956
466 Projected Federal Grants	99,090,627	(10,180,118)	4,503,073	66,248,215	32,842,412
467 HUD Section 8	28,282,562	(117)	2,223,827	29,195,321	(912,759)
468 Charter School Grants	7,470,752	(453,020)	460,381	5,739,092	1,731,660
470 Law Library	997,493	(11,453)	85,241	882,136	115,357
471 Appellate Judicial	334,922	(2,183)	19,609	291,715	43,207
TOTAL	<u>\$ 721,750,125</u>	<u>\$ (16,765,788)</u>	<u>\$ 35,180,030</u>	<u>\$ 684,551,511</u>	<u>\$ 37,198,614</u>

(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 AUGUST 31, 2013**

Exhibit E

Payment Fiscal Year	Principal	Interest	Total
2014	\$ 25,080,000	\$ 5,885,736	\$ 30,965,736
2015	25,840,000	4,769,244	30,609,244
2016	24,690,000	3,757,063	28,447,063
2017	17,410,000	2,662,163	20,072,163
2018	16,265,000	1,803,200	18,068,200
2019	9,765,000	1,172,000	10,937,000
2020	10,065,000	710,513	10,775,513
2021	2,585,000	349,700	2,934,700
2022	1,060,000	236,500	1,296,500
2023	1,135,000	183,500	1,318,500
2024	1,225,000	126,750	1,351,750
2025	1,310,000	65,500	1,375,500
	<u>\$ 136,430,000</u>	<u>\$ 21,721,868</u>	<u>\$ 158,151,868</u>

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

**INTERFUND TRANSFERS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2013**

Exhibit F

FROM:				TO:			
FUND	DEPT	DESCRIPTION	ACCT	AMOUNT	FUND	ACCT	AMOUNT
105	2510	Road Precinct #1	7910	205,017	120	49105	205,017
105	2520	Road Precinct #2	7910	47,145	120	49105	47,145
105	2530	Road Precinct #3	7910	47,145	120	49105	47,145
105	2540	Road Precinct #4	7910	47,145	120	49105	47,145
105	2550	Road Reserves	7910	7,350,000	120	49105	7,350,000
105	2550	Road Reserves	7910	3,093,872	120	49105	3,093,872
105	2550	Road Reserves	7910	5,892,065	120	49105	5,892,065
105	2550	Road Reserves	7936	1,480,000	196	49105	1,480,000
105	2550	Road Reserves	7905	7,235,356	105	49105	7,235,356 (a)
169	2090	Historical Exhibit Fund	7910	36,667	120	49169	36,667
196	94046 (b)	Engineering Administration	7910	29,606	120	49196	29,606
196	2010	Streets & Highways Misc Transfers	7910	536,000	120	49196	536,000
120	9930	GF - County Match	7966	4,510,851	466	49120	4,510,851
162	4054	Alternative Dispute	7910	206,792	120	49162	206,792
471	4090	GF - Appellate Ct Fee	7910	89,057	120	49471	89,057
470	6010	Law Library	7932	175,000	532	49470	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	7995	334,128	195	49532	334,128
532	94019 (b)	Civil Courts Escrow	7996	1,363,017	196	49532	1,363,017
532	94078 (b)	County Clerk Archive Fund	7996	3,859,095	196	49532	3,859,095
532	94081 (b)	Records Management - C/C & D/C	7910	678,732	120	49532	678,732
532	94404 (b)	Juvenile Case Manager Fee	7910	42,765	120	49532	42,765
532	94405 (b)	Law Library Escrow	7910	127,956	120	49532	127,956
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>37,758,614</u>			<u>37,758,614</u>

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