



DALLAS COUNTY  
COUNTY AUDITOR

June 5, 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 February 28, 2014

	<u>Exhibits</u>
Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency and School Funds as of February 28, 2014	A
General Fund: Funds Available Analysis for the five months ended February 28, 2014	B
Appropriations Budget/Actual: Tax and Fee Funds for the five months ended February 28, 2014	C
Revenue Budget/Actual: Tax and Fee Funds for the five months ended February 28, 2014	D
Summary of County Indebtedness as of February 28, 2014	E
Interfund Transfers for the five months ended February 28, 2014	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 FEBRUARY 28, 2014**

<b>ASSETS</b>		
Cash and Investments		\$ 610,249,254
Inventories, Stock Room		1,900,154
Net Receivables - County Taxes	69,119,427	
Net Receivables - Other	<u>17,158,000 (a)</u>	
Subtotal Net Receivables	86,277,427	
Due from Other Governmental Units	<u>7,615,941</u>	
Total Receivables		93,893,368
General Fixed Assets	782,497,339	
Less: Accumulated Depreciation	<u>(342,607,838)</u>	439,889,501
Construction in Progress		91,068,914
Infrastructure		<u>26,671,048</u>
		557,629,465
Prepayments and other assets		2,920,762
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		<u>128,384,216</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 1,394,977,219</u></u>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	17,171,061 (b)	
Due to Other Governmental Units	18,982,678	
Bonded Debt and Interest Payable to Maturity	<u>144,859,909</u>	
<b>TOTAL LIABILITIES</b>		181,013,648
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		4,820,916
Investment in Fixed Assets		557,629,465
Projects		158,913,777
General Fund - Encumbrances		19,559,596
General Fund - Current Year Budgeted Operations		188,029,969
Projects - Encumbrances		100,507,628
Other - Encumbrances		14,913,051
 <b>UNRESERVED</b>		
General Fund		4,987,803 (b)
Other, includes taxes and other receivables which total	\$ 75,959,427	<u>164,601,366</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 1,394,977,219</u></u>

(a) Receivables are valued using amounts from September 30, 2013 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 FEBRUARY 28, 2014

Exhibit A  
1 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00120 General Fund	\$ 103,837,437	\$ 105,654,060	\$ 209,491,497
00124 Jury Fund	17,135	-	17,135
00125 Petit Jury Fund	1,873	(4,963)	(3,090)
00130 Election Fund-Special	35,585	(48)	35,537
00170 Return Check Collection	(371,336)	2,812	(368,524)
00190 CMAQ-Congestion, Mitigation & Air	1,450,827	-	1,450,827
00196 Major Projects	203,764,971	20,701,541	224,466,512
00205 Interest & Debt Retirement Fund	5,416,970	11,058,723	16,475,693
00210 DS Arbitrage Rebate	168	0	168
00466 Projected Federal Grants	8,651,254	(859,422)	7,791,831
	<u>322,804,883</u>	<u>136,552,702</u>	<u>459,357,585</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00105 Road & Bridge	28,780,841	(783,137)	27,997,704
00126 Permanent Improvement Fund	4,654,831	998,234	5,653,066
00162 Alternate Dispute Resolution	2,271,450	34,470	2,305,920
00168 Dallas County Historical Commission	11,434	0	11,434
00169 Historical Exhibit	422,827	(57,933)	364,895
00195 Major Technology Fund	10,257,827	8,472,121	18,729,948
00467 HUD Section 8	3,913,031	625,271	4,538,301
00468 Charter School Grants	2,753,955	228	2,754,184
00470 Law Library Fund	264,926	19,304	284,230
00471 Appellate Judicial System	206,991	(49,742)	157,249
00500 Payroll	(4,894)	(9,068)	(13,962) (a)
00535 District Attorney Forfeiture	272,936	7	272,942
00538 DA - Check Processing	64,239	3,876	68,115
00540 DA - Forfeitures-Federal	155,056	9,281	164,336
00541 DA - Forfeitures-State	613,725	(52,183)	561,541
00547 DA - State Forfeitures/Other	142,656	3	142,659
00704 Unallocated Tax	138,120,460	(85,357,760)	52,762,700
	<u>192,902,289</u>	<u>(76,147,027)</u>	<u>116,755,263</u>
<b>Capital Project Funds:</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	9,991,910	(64,608)	9,927,302
00440 Tax Notes Series 2013	17,349,946	(2,494,126)	14,855,821
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>28,225,140</u>	<u>(2,558,734)</u>	<u>25,666,406</u>
<b>Road Funds:</b>			
00414 1995 Road Bond Fund	42,705	-	42,705
00418 Road Bond Series 1996	62,087	-	62,087
00424 Unlimited Tax Road Bonds Series	2,939,148	-	2,939,148
00427 Unlimited Tax Refunding & Improv	4,918,769	-	4,918,769
00481 Public Property Finance Obligati	86,303	-	86,303
00490 Unlimited Tax Road Bond Fund	129,734	-	129,734
00492 1992 Road Bond Fund	86,591	-	86,591
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663
	<u>8,470,000</u>	<u>-</u>	<u>8,470,000</u>
<b>Total Governmental Funds Cash and Investments</b>	<u>552,402,312</u>	<u>57,846,942</u>	<u>610,249,254</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 FEBRUARY 28, 2014

Exhibit A  
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	1,495,053	31,798	1,526,851
<b>Fiduciary and All Agency Funds:</b>			
00128 Adult Probation Fund	6,798,636	(1,709,806)	5,088,831
00166 State Report Interest Fund	841,377	1,119,274	1,960,651
00501 County Clerk-Special	32,802,671	4,654,430	37,457,101
00502 County Clerk-Trust	14,489,259	88,622	14,577,881
00503 District Clerk-Special	8,260,097	(487,338)	7,772,759
00504 District Clerk-Trust	24,396,456	1,354,785	25,751,241
00505 Sheriff-Special	867,410	(4,866)	862,544
00506 County Clerk Special Trust Fund	14,861,311	(2,563,802)	12,297,509
00532 Escrow Fund	37,113,361	4,152,842	41,266,203
00537 Youth Village Special Fund	518	0	518
00542 DA - Police Agencies	36,661	1	36,662
00543 Adult Probation-Restitution	1,619,095	107,699	1,726,794
00544 DA - Attorney General	26,544	5	26,549
00545 DA - Unadjudicated-Gambling	57,969	2	57,971
00546 DA - Forfeitures-Narcotics	7,350	2	7,351
00550 Justice of the Peace 1-1 Special	620,867	(7,514)	613,353
00551 Justice of the Peace 1-2 Special	341,553	(72)	341,481
00553 Justice of the Peace 3-3 Special	105,263	(2,636)	102,627
00554 Justice of the Peace 2-1 Special	387,462	1,650	389,112
00555 Justice of the Peace 2-2 Special	130,410	1,020	131,430
00556 Justice of the Peace 3-1 Special	45,682	4,550	50,231
00557 Justice of the Peace 3-2 Special	168,577	(1,364)	167,213
00559 Justice of the Peace 4-1 Special	422,610	2,114	424,724
00560 Justice of the Peace 4-2 Special	79,213	(1,630)	77,584
00561 Justice of the Peace 5-1 Special	18,771	(983)	17,788
00562 Justice of the Peace 5-2 Special	257,147	1,617	258,764
00570 Dallas County Housing Fin.	49,488	2	49,490
00571 Dallas County Housing Fin.	753,470	(37,620)	715,850
00580 Constable 1 Special Fund No. 580	17,164	(205)	16,959
00581 Constable 2 Special Fund No. 581	1,707	1,137	2,844
00582 Constable 3 Special Fund No. 582	5,210	(1,315)	3,895
00584 Constable 4 Special Fund No. 584	6,204	727	6,931
00586 Constable 5 Special Fund No. 586	73,454	(1,705)	71,749
	<u>145,662,966</u>	<u>6,669,623</u>	<u>152,332,590</u>
Grand Total (Including Internal Service Fund)	<u>\$ 699,560,332</u>	<u>\$ 64,548,363</u>	<u>\$ 764,108,695</u>
<b>School Funds</b>			
Operating	\$ 14,727,726	\$ 493,492	\$ 15,221,218
Payroll	40,000	-	40,000
Bonds	1,869,861	(81,541)	1,788,320
Total School Funds	<u>16,637,587</u>	<u>411,951</u>	<u>17,049,538</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 FIVE MONTHS ENDED FEBRUARY 28, 2014**

**Exhibit B  
Page 1 of 4**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
<b>General Government</b>				
1010 GG-County Judge	\$ 492,545	\$ 1,908	\$ 175,684	\$ 314,953
1011 Truancy Courts	1,526,285	20,874	503,639	1,001,772
1020 GG-Commissioners Court Administrator	1,580,544	20,362	556,144	1,004,039
1021 GG-Operation Services-Engineering	1,717,682	519,045	933,051	265,586
1022 GG-Operation Services- Facilities	15,353,991	2,877,678	5,823,333	6,652,979
1023 GG-Operation Services- Comm/Central Svcs	3,672,383	570,787	1,155,116	1,946,480
1024 GG-Operations Services-Records Mgt	797,164	60,921	243,633	492,610
1027 GG-Operations-Auto Service Center	2,714,404	1,016,591	1,062,701	635,112
1028 GG-Operations-Facility Quality Assurance	-	-	-	-
1035 GG- Tax Assessor/Collector	11,989,654	149,729	4,800,744	7,039,181
1040 Human Resource/Civil Service	5,481,043	51,540	1,220,510	4,208,993
1041 HRCS - 52e Employees	-	-	-	-
1050 GG-County Treasurer	1,078,425	15,401	427,418	635,606
1060 Office of Budget and Evaluation	527,724	5,281	205,781	316,663
1070 GG-County Auditor	6,413,066	7,058	2,307,213	4,098,796
1080 GG-Purchasing	918,582	3,957	370,946	543,679
1210 Elections	5,792,958	271,992	2,877,756	2,643,210
<b>Subtotal General Government</b>	<u>60,056,450</u>	<u>5,593,125</u>	<u>22,663,667</u>	<u>31,799,658</u>
<b>Community Services</b>				
2030 Park and Open Space	-	-	-	-
2050 Texas Cooperative Extension/Dallas Cty	297,146	2,667	100,196	194,282
2060 Veterans Service	227,235	2,339	77,319	147,577
<b>Subtotal Community Services</b>	<u>524,381</u>	<u>5,006</u>	<u>177,516</u>	<u>341,859</u>
<b>Law Enforcement</b>				
3110 Executive	979,704	5,799	382,883	591,022
3111 Special Investigation	-	-	-	-
3112 Intelligence	-	-	-	-
3113 Internal Affairs	686,206	1,202	288,826	396,178
3121 General Services	911,307	497	383,159	527,650
3122 Personnel	734,786	43,223	331,103	360,460
3123 Training	592,277	33,777	241,279	317,220
3124 Communications	1,937,087	3,054	821,000	1,113,033
3125 Fiscal	2,326,325	99,202	1,004,483	1,222,639
3126 Photo Lab	272,720	19,224	110,093	143,403
3128 Bonds	2,281,913	6,451	850,154	1,425,308
3129 Bailiff	7,992,912	1,896	3,566,630	4,424,387
3130 Warrants	4,233,927	13,853	1,814,800	2,405,274
3131 Fugitive Transportation	1,823,556	595	770,970	1,051,991
3132 Civil	1,992,627	3,615	831,128	1,157,885
3133 Patrol	-	-	-	-
3134 Criminal Investigation	2,349,372	28,446	985,982	1,334,944
3135 Physical Evidence	-	-	-	-
3136 FLEET	153,291	953	58,444	93,893
3137 Freeway Management Program	11,107,352	307,969	4,681,480	6,117,902
3140 Detention Services	951,279	6,965	432,368	511,946
3141 North Tower	24,247,114	47,456	10,080,093	14,119,565
3142 West Tower	18,083,040	29,961	7,335,211	10,717,868
3144 Suzanne B. Kays Jail	-	-	297	(297)
3145 George Allen Jail	1,592,892	1,959	4,897,098	(3,306,164)
3146 Decker Jail	-	-	-	-
3147 Central Intake	10,736,535	40,400	4,653,374	6,042,761
3148 South Tower	18,137,495	21,765	7,742,841	10,372,889
3150 Classification and Release	7,958,564	35,152	3,478,051	4,445,362
3152 Central Kitchen	8,454,844	454,545	3,063,077	4,937,222
3153 Central Laundry	1,355,938	-	575,575	780,363
3154 Inmate Transport	12,037,085	2,666	949,111	11,085,309
<b>Subtotal Sheriff</b>	<u>143,930,148</u>	<u>1,210,626</u>	<u>60,329,509</u>	<u>82,390,014</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 FIVE MONTHS ENDED FEBRUARY 28, 2014**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
3210 Constable Precinct #1	1,884,152	6,927	689,043	1,188,183
3220 Constable Precinct #2	2,231,464	4,243	865,912	1,361,309
3230 Constable Precinct #3	1,852,665	4,609	753,953	1,094,104
3240 Constable Precinct #4	1,699,166	8,007	656,722	1,034,437
3250 Constable Precinct #5	1,292,896	5,600	529,787	757,510
<b>Subtotal Constable</b>	<b>8,960,343</b>	<b>29,386</b>	<b>3,495,416</b>	<b>5,435,542</b>
3311 Crime Lab	5,699,509	619,764	1,977,130	3,102,615
3312 Medical Examiner	5,959,408	399,531	2,297,384	3,262,493
3313 Breath Alcohol Program	352,125	550	123,582	227,993
<b>Subtotal Institute of Forensic Sciences</b>	<b>12,011,043</b>	<b>1,019,845</b>	<b>4,398,096</b>	<b>6,593,101</b>
3320 Community Supervision	535,472	240,277	290,126	5,069
3321 Pre/Post Trial Release Program	-	-	-	-
3330 Public Service Program	1,164,632	14,227	382,383	768,021
<b>Subtotal Law Enforcement</b>	<b>166,601,638</b>	<b>2,514,362</b>	<b>68,895,529</b>	<b>95,191,747</b>
<b>Justice Administration</b>				
3340 Building Security	2,535,504	417,071	845,117	1,273,316
3341 Emergency Management	515,111	5,803	204,312	304,997
3342 Fire Marshal	926,286	235,998	277,653	412,635
4011 District Attorney	39,105,722	469,213	16,154,116	22,482,393
4012 DA-Special Allocation	-	-	10,051	(10,051)
4013 Drug Court Program	317,851	503	137,646	179,703
4014 Jail Diversion	2,184,514	22,150	591,772	1,570,592
4015 Divert Court Department	255,839	38,482	101,046	116,311
4020 District Clerk	12,969,476	61,778	4,922,471	7,985,227
4031 County Clerk	10,121,015	90,938	3,741,374	6,288,704
4032 County Clerk-Collections	949,130	22,472	358,769	567,889
4033 Truancy Courts Clerks	1,265,748	-	456,309	809,439
4040 Public Defender	11,733,220	40,450	4,565,701	7,127,069
4051 District Court Administration	173,446	684	67,885	104,877
4053 Child Support Payments Office	-	-	-	-
4056 Domestic Relations Office Administration	2,336,370	15,112	879,421	1,441,837
4060 Jury Service	2,214,151	167,811	748,519	1,297,822
4065 Grand Jury Service	205,000	-	102,300	102,700
4071 5th Court of Appeals	139,289	-	56,081	83,208
4072 First Admin. Judicial Region	140,698	-	144,697	(3,999)
4080 Court Cost Miscellaneous	7,651,520	23,963	145,291	7,482,266
4110 14th Civil District Court	226,167	1,096	85,068	140,003
4115 44th Civil District Court	233,317	1,058	91,575	140,685
4120 68th Civil District Court	213,619	911	77,483	135,224
4125 95th Civil District Court	228,087	1,059	86,200	140,828
4130 101st Civil District Court	229,064	1,136	89,459	138,469
4135 116th Civil District Court	230,850	1,378	90,846	138,626
4140 134th Civil District Court	268,760	659	104,240	163,861
4145 160th Civil District Court	228,646	1,032	88,976	138,638
4150 162nd Civil District Court	233,670	1,074	86,729	145,868
4155 191st Civil District Court	241,387	1,581	79,336	160,470
4160 192nd Civil District Court	240,823	896	91,989	147,939
4165 193rd Civil District Court	248,852	948	93,410	154,495
4170 298th Civil District Court	228,785	650	88,324	139,811
4175 Civil District Masters	287,432	1,481	113,646	172,305
4180 Civil Tax Court	78,135	367	38,950	38,818
4210 254th Family Court	407,987	1,709	194,148	212,130
4215 255th Family Court	446,782	703	199,767	246,312
4220 256th Family Court	407,183	1,010	185,494	220,680
4225 301st Family Court	515,938	696	258,628	256,614
4230 302nd Family Court	453,328	1,220	204,353	247,755
4235 303rd Family Court	427,105	753	171,189	255,164
4240 330th Family Court	425,934	1,251	212,199	212,484

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2014**

Department	Budget	Encumbrance	Actual	Funds Available
	(a)			
4250 IV-D Court	252,000	323	97,946	153,731
4310 304th Juvenile Court	2,624,105	525,375	1,459,505	639,225
4320 305th Juvenile Court	2,715,668	476,146	1,367,709	871,814
4401 Criminal District Court #1	687,757	859	407,263	279,634
4402 Criminal District Court #2	677,513	1,174	391,180	285,160
4403 Criminal District Court #3	661,058	1,325	305,647	354,087
4404 Criminal District Court #4	629,556	1,989	302,388	325,180
4405 Criminal District Court #5	677,060	1,223	383,935	291,901
4406 Criminal District Court #6	661,035	2,269	351,001	307,764
4407 Criminal District Court #7	827,854	819	695,816	131,220
4410 194th Criminal District Court	729,799	1,030	431,788	296,981
4415 195th Criminal District Court	690,553	1,301	333,070	356,182
4420 203rd Criminal District Court	706,514	1,050	312,041	393,423
4425 204th Criminal District Court	731,988	831	390,134	341,024
4430 265th Criminal District Court	592,792	933	279,022	312,836
4435 282nd Criminal District Court	585,274	1,095	294,821	289,358
4440 283rd Criminal District Court	663,500	906	324,162	338,432
4445 291st Criminal District Court	625,556	1,082	400,390	224,084
4450 292nd Criminal District Court	672,197	2,430	327,750	342,017
4455 363rd Criminal District Court	642,545	704	435,900	205,941
4460 Criminal District Magistrates	1,517,295	2,075	616,993	898,227
4465 Staff Attorneys	453,567	9,487	186,041	258,039
4470 Criminal District Court Manager	230,315	6,320	101,562	122,434
4501 County Court at Law #1	385,653	2,085	151,256	232,311
4502 County Court at Law #2	391,139	404	156,970	233,765
4503 County Court at Law #3	396,545	2,095	162,854	231,596
4504 County Court at Law #4	434,610	614	156,356	277,640
4505 County Court at Law #5	404,629	614	151,325	252,690
4601 County Criminal Court #1	441,021	458	206,551	234,011
4602 County Criminal Court #2	475,211	1,702	207,556	265,952
4603 County Criminal Court #3	473,686	1,185	251,503	220,997
4604 County Criminal Court #4	491,691	1,719	194,966	295,006
4605 County Criminal Court #5	413,947	2,432	179,735	231,780
4606 County Criminal Court #6	526,828	2,101	211,403	313,324
4607 County Criminal Court #7	449,348	654	192,672	256,021
4608 County Criminal Court #8	480,638	944	210,400	269,294
4609 County Criminal Court #9	438,939	1,795	194,717	242,427
4610 County Criminal Court #10	449,928	1,062	184,623	264,243
4611 County Criminal Court #11	562,204	1,980	212,987	347,238
4615 County Criminal Court of Appeals	352,261	5,952	110,931	235,378
4616 County Criminal Court of Appeals #2	456,646	2,986	210,405	243,254
4617 County Criminal Court - Magistrate	140,182	44	56,511	83,626
4620 County Criminal Court Manager	175,709	803	69,149	105,757
4701 Probate Court #1	597,203	3,615	221,589	371,998
4702 Probate Court #2	628,747	1,975	241,846	384,925
4703 Probate Court #3	1,276,341	11,739	519,582	745,019
4704 Investigators/Court Visitor Program	368,495	4,760	196,863	166,871
4811 J.P- 1-1	1,043,575	8,596	393,944	641,035
4812 J.P- 1-2	510,438	4,795	224,607	281,036
4821 J.P- 2-1	601,126	5,980	247,109	348,037
4822 J.P- 2-2	657,368	5,007	259,537	392,825
4831 J.P- 3-1	766,654	6,267	308,077	452,311
4832 J.P- 3-2	713,916	2,426	251,377	460,113
4833 J P 3-3	154,186	-	57,487	96,698
4841 J.P- 4-1	580,226	2,804	275,630	301,792
4842 J P 4-2	568,100	8,737	194,923	364,441
4851 J.P- 5-1	628,370	4,485	163,428	460,457
4852 J.P- 5-2	647,848	3,175	262,862	381,810
<b>Subtotal Justice Administration</b>	<b>139,580,652</b>	<b>2,781,830</b>	<b>54,730,339</b>	<b>82,068,483</b>

**Health and Social Services**

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2014**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
1110 Employee Health Clinic	414,459	8,192	159,906	246,361
2070 Welfare Assistance	2,998,265	52,996	1,272,122	1,673,148
5110 Juvenile Administration	20,079,126	1,798,547	7,722,833	10,557,746
5114 Juvenile-Detention Center	14,512,560	57,992	5,275,404	9,179,164
5115 Juvenile-Emergency Shelter	2,192,817	2,873	849,602	1,340,342
5116 Juvenile-Letot Center	3,049,712	15,229	1,122,122	1,912,361
5117 Juvenile-Youth Village	3,776,846	20,389	1,418,164	2,338,293
5118 Juvenile-Medlock Center	4,364,188	17,199	1,562,553	2,784,435
5210 Health Administration	1,798,365	312,389	532,969	953,007
5211 Environmental Health	982,199	72,279	365,452	544,467
5212 Public Health Lab	1,914,237	286,625	701,133	926,479
5213 Preventive Health	2,670,397	60,342	823,939	1,786,116
5214 Communicable Disease Control	569,538	3,041	150,223	416,275
5215 STD Clinic	1,650,339	30,739	513,434	1,106,167
5216 TB Clinic	1,845,232	91,239	666,335	1,087,659
<b>Subtotal Health and Human Services</b>	<u>62,818,281</u>	<u>2,830,070</u>	<u>23,136,190</u>	<u>36,852,021</u>
5310 Budget Office Community Contracts (Menta	3,804,766	1,398,561	2,370,891	35,314
5330 CPS Program	3,338,893	2,628,441	620,348	90,105
<b>Subtotal Health and Social Services</b>	<u>7,143,660</u>	<u>4,027,002</u>	<u>2,991,239</u>	<u>125,419</u>
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	218,687	8,158	78,605	131,924
5430 Truancy Enforcement Center	658,852	388,910	245,282	24,660
9910 Countywide Appropriations	11,588,798	1,410,675	2,039,185	8,138,939
9930 Cash Match for Grants	4,747,769	-	793,281	3,954,488
9940 Reserves and Contingency	1,590,021	458	-	1,589,563
<b>Subtotal Other Operating</b>	<u>18,804,128</u>	<u>1,808,201</u>	<u>3,156,353</u>	<u>13,839,574</u>
9950 Emergency Reserves	44,139,394	-	-	44,135,585
<b>Grand Total (b)</b>	<u>\$ 499,668,583</u>	<u>\$ 19,559,596</u>	<u>\$ 175,750,832</u>	<u>\$ 304,354,345</u>

(a) Budget includes encumbrances which are carried forward from FY 13 in the amount of

\$ 8,628,588

(b) Reconciliation of budget components to budget funds available

LAB FY 14	491,039,996.00
Carryforward	8,628,587.55
Rounding	(0.37)
Budget	<u>499,668,583.18</u>
Budget per budget funds available	<u>499,668,583.18</u>
Difference	<u>-</u>



APPROPRIATIONS  
BUDGET/ACTUAL - TAX AND FEE FUNDS  
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2014

Exhibit C

FUND	FY 2014 BUDGET	INFO ONLY APPROPRIATIONS ACCRUED FY 13 REVERSED FY 14	ENCUMBRANCES	MONTH OF FEBRUARY 2014	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
	(a)	(b)	(c)			
105 Road & Bridge	\$ 65,623,287	\$ 81,914	\$ 709,967	\$ 3,118,715	\$ 20,919,723	\$ 44,703,565
120 General Fund	499,668,583	4,973,988	19,559,596	33,291,102	195,310,428	304,358,155
126 Permanent Improvement Fund	7,228,211	520,354	2,244,806	285,552	3,338,987	3,889,224
162 Alternate Dispute Resolution	3,087,302	6,486	2,373	10,542	151,308	2,935,994
168 Dallas County Historical Commission	11,967	-	-	-	-	11,967
169 Historical Exhibit	3,472,601	618	-	313,144	1,449,640	2,022,961
195 Major Technology Fund	27,389,962	681,360	3,898,548	1,448,440	13,041,495	14,348,467
196 Major Projects	230,643,524	5,202,315	79,243,707	3,596,842	95,719,495	134,924,029
205 Interest & Debt Retirement Fund	34,832,660	750	-	13,291,958	13,291,958	21,540,702
466 Grants	93,690,317	2,542,634	11,486,914	5,982,879	35,770,052	57,920,265
467 HUD Section 8	34,315,241	117,199	114,915	2,552,746	12,999,677	21,315,564
468 Charter School Grants	8,901,902	179,430	72,765	530,900	2,846,399	6,055,503
470 Law Library Fund	1,164,553	6,448	281,312	56,322	569,046	595,507
471 Appellate Judicial System	429,773	4,070	-	62,821	132,105	297,668
<b>Total</b>	<b>\$ 1,010,459,884</b>	<b>\$ 14,317,566</b>	<b>\$ 117,614,902</b>	<b>\$ 64,541,965</b>	<b>\$ 395,540,313</b>	<b>\$ 614,919,571</b>

(a) Budget includes Legally Adopted Budget, Carry-Forward Budget from FY13 and Prior Year Budget.

(b) Appropriations are budgeted on a cash basis. FY 14 Monthly YTD appropriations are cash basis. Appropriations paid in October and November accrued at September 30, 2013 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 FIVE MONTHS ENDED FEBRUARY 28, 2014**

Exhibit D

FUND	FY2014 BUDGET	INFO ONLY REVENUES ACCRUED FY13 REVERSED FY 14 (a)	MONTH OF FEBRUARY 2014	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 38,041,838	\$ 107,550	\$ 2,317,251	\$ 17,895,872	\$ 20,145,966
120 General Fund	430,765,947	(8,427,999)	141,499,725	294,878,165	135,887,782
126 Permanent Improvement	2,875,560	17,667	1,290,906	2,397,741	477,819
162 Alternate Dispute	740,084	(2,755)	45,342	253,090	486,994
168 Historical Commission	28	(0)	0	2	26
169 Historical Exhibit	3,472,601	(153,422)	266,353	1,655,616	1,816,985
195 Major Technology	21,664,857	(213,893)	9,751,486	18,373,771	3,291,086
196 Major Projects	73,696,412	680,131	24,928,521	50,834,674	22,861,738
205 Debt Service	31,742,438	(9,123)	24,350,681	26,959,501	4,782,937
466 Projected Federal Grants	77,106,900	(12,915,722)	5,262,211	24,222,711	52,884,189
467 HUD Section 8	28,761,292	-	3,189,032	12,695,351	16,065,941
468 Charter School Grants	7,713,414	(595,108)	525,521	2,257,884	5,455,530
470 Law Library	964,593	(11,987)	58,245	317,437	647,156
471 Appellate Judicial	309,039	(2,895)	12,864	158,972	150,067
<b>TOTAL</b>	<b>\$ 717,855,003</b>	<b>\$ (21,527,555)</b>	<b>\$ 213,498,138</b>	<b>\$ 452,900,787</b>	<b>\$ 264,954,216</b>

(a) Revenues are budgeted on a cash basis. FY 14 Monthly YTD revenues are cash basis. Revenues received in October and November accrued at September 30, 2013 are indicated in the column titled Info Only. Amounts in brackets were accrued revenue credits at September 30, 2013 which were reversed in FY 14.

**SUMMARY OF COUNTY INDEBTEDNESS  
AS OF FEBRUARY 28, 2014**

Exhibit E

Payment Fiscal Year	Principal	Interest	Total
2014	\$ 14,905,000	\$ 2,768,778	\$ 17,673,778
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>\$ 126,255,000</u>	<u>\$ 18,604,909</u>	<u>\$ 144,859,909</u>

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

INTERFUND TRANSFERS  
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2014

Exhibit F

FROM:

TO:

FUND	DEPT	DESCRIPTION	ACCT	AMOUNT	FUND	ACCT	AMOUNT
105	2520	Road Precinct #2	7910	49,482	120	49105	49,482
105	2530	Road Precinct #3	7910	49,482	120	49105	49,482
105	2540	Road Precinct #4	7910	48,482	120	49105	48,482
105	2550	Road Reserves	7910	2,522,079	120	49105	2,522,079
105	2550	Road Reserves	7910	500,000	120	49105	500,000
105	2550	Road Reserves	7996	7,000,000	196	49105	7,000,000
105	2550	Road Reserves	7905	7,533,722	105	49105	7,533,722 (a)
169	2090	Historical Exhibit Fund	7910	16,667	120	49169	16,667
195	1090	MTF - Trans to GF	7910	176,505	120	49195	176,505
195	1090	MTF - Trans to MCDF	7966	623,694	196	49195	623,694
195	1090	MTF - Trans to MCDF	7966	308,455	196	49195	308,455
196	2010	Streets & Highways Misc Transfers	7910	27,238	120	49196	27,238
162	4054	Alternative Dispute	7910	87,005	120	49162	87,005
471	4090	GF - Appellate Ct Fee	7910	44,648	120	49471	44,648
532	94019 (b)	Civil Courts Escrow	7996	566,981	196	49532	566,981
532	94036 (b)	Elections Escrow	7910	22,249	196	49532	22,249
532	94081 (b)	Records Management - C/C & D/C	7910	243,633	120	49532	243,633
532	94404 (b)	Juvenile Case Manager Fee	7910	5,468	120	49532	5,468
532	94405 (b)	Law Library Escrow	7910	28,589	120	49532	28,589
532	91002 (b)	Sheriff Federal Forfeitures	7910	56,568	120	49532	56,568
<b>TOTAL</b>				<u>19,910,947</u>	<u>19,910,947</u>		

- (a) Transfers to departments 2510,2520,2530, and 2540.  
(b) Represent project number.