



DALLAS COUNTY
COUNTY AUDITOR

June 4, 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 March 31, 2014

	<u>Exhibits</u>
Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency and School Funds as of March 31, 2014	A
General Fund: Funds Available Analysis for the six months ended March 31, 2014	B
Appropriations Budget/Actual: Tax and Fee Funds for the six months ended March 31, 2014	C
Revenue Budget/Actual: Tax and Fee Funds for the six months ended March 31, 2014	D
Summary of County Indebtedness as of March 31, 2014	E
Interfund Transfers for the six months ended March 31, 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 MARCH 31, 2014**

ASSETS		
Cash and Investments		\$ 582,553,578
Inventories, Stock Room		1,804,483
Net Receivables - County Taxes	15,426,353	
Net Receivables - Other	<u>17,158,000 (a)</u>	
Subtotal Net Receivables	32,584,353	
Due from Other Governmental Units	<u>7,862,427</u>	
Total Receivables		40,446,780
General Fixed Assets	782,715,395	
Less: Accumulated Depreciation	<u>(344,111,141)</u>	438,604,254
Construction in Progress		97,322,074
Infrastructure		<u>26,671,048</u>
		562,597,377
Prepayments and other assets		2,915,016
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		<u>123,937,157</u>
TOTAL ASSETS		<u>\$ 1,314,254,392</u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	14,986,623 (b)	
Due to Other Governmental Units	18,952,561	
Bonded Debt and Interest Payable to Maturity	<u>144,859,909</u>	
TOTAL LIABILITIES		178,799,093
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		4,719,499
Investment in Fixed Assets		562,597,377
Projects		156,659,777
General Fund - Encumbrances		18,103,832
General Fund - Current Year Budgeted Operations		203,947,639
Projects - Encumbrances		107,425,565
Other - Encumbrances		13,017,721
 UNRESERVED		
General Fund		6,476,190 (b)
Other, includes taxes and other receivables which total	\$ 22,266,353	<u>62,507,700</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u>\$ 1,314,254,392</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 MARCH 31, 2014

Exhibit A
1 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 209,491,497	\$ 15,955,336	\$ 225,446,833
00124 Jury Fund	17,135	72	17,207
00125 Petit Jury Fund	(3,090)	(14,924)	(18,014)
00130 Election Fund-Special	35,537	-	35,537
00170 Return Check Collection	(368,524)	290	(368,235)
00190 CMAQ-Congestion, Mitigation & Air	1,450,827	-	1,450,827
00196 Major Projects	224,466,512	6,309,346	230,775,858
00205 Interest & Debt Retirement Fund	16,475,693	4,447,059	20,922,752
00210 DS Arbitrage Rebate	168	0	168
00466 Projected Federal Grants	7,791,831	606,594	8,398,425
	<u>459,357,585</u>	<u>27,303,773</u>	<u>486,661,358</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	27,997,704	(2,180,729)	25,816,975
00126 Permanent Improvement Fund	5,653,066	64,484	5,717,550
00162 Alternate Dispute Resolution	2,305,920	5,816	2,311,736
00168 Dallas County Historical Commission	11,434	1	11,435
00169 Historical Exhibit	364,895	(14,050)	350,844
00195 Major Technology Fund	18,729,948	1,589,631	20,319,579
00467 HUD Section 8	4,538,301	178,263	4,716,564
00468 Charter School Grants	2,754,184	(52,725)	2,701,459
00470 Law Library Fund	284,230	45,264	329,494
00471 Appellate Judicial System	157,249	10,616	167,865
00500 Payroll	(13,962)	8,800	(5,162) (a)
00535 District Attorney Forfeiture	272,942	6	272,948
00538 DA - Check Processing	68,115	9,989	78,104
00540 DA - Forfeitures-Federal	164,336	10	164,346
00541 DA - Forfeitures-State	561,541	(133,283)	428,258
00547 DA - State Forfeitures/Other	142,659	3	142,662
00704 Unallocated Tax	52,762,700	(48,504,339)	4,258,361
	<u>116,755,263</u>	<u>(48,972,245)</u>	<u>67,783,018</u>
Capital Project Funds:			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	9,927,302	(2,973,110)	6,954,191
00440 Tax Notes Series 2013	14,855,821	(3,054,094)	11,801,727
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>25,666,406</u>	<u>(6,027,204)</u>	<u>19,639,202</u>
Road Funds:			
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>
Total Governmental Funds Cash and Investments	<u>610,249,254</u>	<u>(27,695,676)</u>	<u>582,553,578</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 MARCH 31, 2014

Exhibit A
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	1,526,851	(3,260)	1,523,591
Fiduciary and All Agency Funds:			
00128 Adult Probation Fund	5,088,831	4,844,265	9,933,096
00166 State Report Interest Fund	1,960,651	1,489,281	3,449,932
00501 County Clerk-Special	37,457,101	3,028,513	40,485,614
00502 County Clerk-Trust	14,577,881	159,111	14,736,992
00503 District Clerk-Special	7,772,759	(223,223)	7,549,535
00504 District Clerk-Trust	25,751,241	1,564,173	27,315,414
00505 Sheriff-Special	862,544	7,716	870,261
00506 County Clerk Special Trust Fund	12,297,509	(444,502)	11,853,007
00532 Escrow Fund	41,266,203	484,588	41,750,791
00537 Youth Village Special Fund	518	0	518
00542 DA - Police Agencies	36,662	1	36,663
00543 Adult Probation-Restitution	1,726,794	(50,175)	1,676,619
00544 DA - Attorney General	26,549	4	26,553
00545 DA - Unadjudicated-Gambling	57,971	2	57,973
00546 DA - Forfeitures-Narcotics	7,351	56,001	63,353
00550 Justice of the Peace 1-1 Special	613,353	1,643	614,996
00551 Justice of the Peace 1-2 Special	341,481	1,734	343,214
00553 Justice of the Peace 3-3 Special	102,627	(7,073)	95,554
00554 Justice of the Peace 2-1 Special	389,112	(603)	388,509
00555 Justice of the Peace 2-2 Special	131,430	(295)	131,135
00556 Justice of the Peace 3-1 Special	50,231	3,902	54,133
00557 Justice of the Peace 3-2 Special	167,213	10	167,223
00559 Justice of the Peace 4-1 Special	424,724	(3,054)	421,670
00560 Justice of the Peace 4-2 Special	77,584	606	78,189
00561 Justice of the Peace 5-1 Special	17,788	1,011	18,799
00562 Justice of the Peace 5-2 Special	258,764	945	259,709
00570 Dallas County Housing Fin.	49,490	2	49,492
00571 Dallas County Housing Fin.	715,850	(74,928)	640,922
00580 Constable 1 Special Fund No. 580	16,959	570	17,529
00581 Constable 2 Special Fund No. 581	2,844	(469)	2,376
00582 Constable 3 Special Fund No. 582	3,895	25,028	28,924
00584 Constable 4 Special Fund No. 584	6,931	(388)	6,543
00586 Constable 5 Special Fund No. 586	71,749	(475)	71,274
	<u>152,332,590</u>	<u>10,863,921</u>	<u>163,196,511</u>
Grand Total (Including Internal Service Fund)	<u>\$ 764,108,695</u>	<u>\$ (16,835,015)</u>	<u>\$ 747,273,680</u>
School Funds			
Operating	\$ 15,221,218	\$ 197,933	\$ 15,419,151
Payroll	40,000	-	40,000
Bonds	1,788,320	(62,237)	1,726,083
Total School Funds	<u>17,049,538</u>	<u>135,696</u>	<u>17,185,234</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 SIX MONTHS ENDED MARCH 31, 2014

Exhibit B
Page 1 of 4

Department	Budget (a)	Encumbrance	Actual	Funds Available
General Government				
1010 GG-County Judge	\$ 492,545	\$ 1,935	\$ 211,481	\$ 279,129
1011 Truancy Courts	1,526,285	22,029	603,443	900,812
1020 GG-Commissioners Court Administrator	1,581,539	19,222	671,864	890,453
1021 GG-Operation Services-Engineering	1,717,682	460,992	1,018,825	237,865
1022 GG-Operation Services- Facilities	15,353,991	2,787,131	6,798,611	5,768,249
1023 GG-Operation Services- Comm/Central Svcs	3,835,057	842,818	1,276,903	1,715,337
1024 GG-Operations Services-Records Mgt	797,164	82,756	288,367	426,041
1027 GG-Operations-Auto Service Center	2,714,404	1,012,926	1,131,204	570,274
1028 GG-Operations-Facility Quality Assurance	-	-	-	-
1035 GG- Tax Assessor/Collector	11,997,740	144,365	5,672,639	6,180,736
1040 Human Resource/Civil Service	5,495,713	61,754	1,354,523	4,079,436
1041 HRCS - 52e Employees	-	-	-	-
1050 GG-County Treasurer	1,083,325	9,017	520,392	553,916
1060 Office of Budget and Evaluation	527,724	3,761	248,644	275,320
1070 GG-County Auditor	6,436,066	16,550	2,750,896	3,668,621
1080 GG-Purchasing	918,582	2,865	443,000	472,717
1210 Elections	5,792,958	178,957	3,875,606	1,738,395
Subtotal General Government	<u>60,270,775</u>	<u>5,647,075</u>	<u>26,866,399</u>	<u>27,757,301</u>
Community Services				
2030 Park and Open Space	-	-	-	-
2050 Texas Cooperative Extension/Dallas Cty	297,146	2,601	119,588	174,957
2060 Veterans Service	227,235	1,029	93,448	132,758
Subtotal Community Services	<u>524,381</u>	<u>3,630</u>	<u>213,036</u>	<u>307,716</u>
Law Enforcement				
3110 Executive	979,704	6,069	453,255	520,381
3111 Special Investigation	-	-	-	-
3112 Intelligence	-	-	-	-
3113 Internal Affairs	686,206	1,056	344,236	340,914
3121 General Services	911,307	481	455,737	455,089
3122 Personnel	734,786	45,394	388,463	300,929
3123 Training	592,277	33,328	282,475	276,473
3124 Communications	1,937,087	3,054	947,664	986,368
3125 Fiscal	2,326,325	113,698	1,171,192	1,041,435
3126 Photo Lab	272,720	13,375	137,671	121,675
3128 Bonds	2,281,913	6,014	1,025,802	1,250,096
3129 Bailiff	7,992,912	2,109	4,275,536	3,715,268
3130 Warrants	4,233,927	14,735	2,181,392	2,037,800
3131 Fugitive Transportation	1,823,556	765	942,220	880,571
3132 Civil	1,992,627	3,340	998,125	991,162
3133 Patrol	-	-	(67)	67
3134 Criminal Investigation	2,349,372	30,240	1,178,198	1,140,934
3135 Physical Evidence	-	-	-	-
3136 FLEET	153,291	953	70,590	81,748
3137 Freeway Management Program	11,107,352	329,312	5,490,763	5,287,278
3140 Detention Services	951,279	8,332	508,942	434,004
3141 North Tower	24,247,114	59,651	11,944,198	12,243,265
3142 West Tower	18,083,040	19,772	8,711,995	9,351,273
3144 Suzanne B. Kays Jail	-	-	297	(297)
3145 George Allen Jail	1,595,893	1,875	5,036,886	(3,442,867)
3146 Decker Jail	-	-	-	-
3147 Central Intake	10,736,535	27,110	5,531,410	5,178,015
3148 South Tower	18,137,495	18,418	9,219,225	8,899,852
3150 Classification and Release	7,958,564	42,625	4,164,250	3,751,689
3152 Central Kitchen	8,454,844	604,702	3,477,944	4,372,198
3153 Central Laundry	1,355,938	-	680,986	674,952
3154 Inmate Transport	12,034,084	2,548	1,885,717	10,145,820
Subtotal Sheriff	<u>143,930,148</u>	<u>1,388,955</u>	<u>71,505,104</u>	<u>71,036,090</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 SIX MONTHS ENDED MARCH 31, 2014**

**Exhibit B
Page 2 of 4**

Department	Budget	Encumbrance	Actual	Funds Available
	(a)			
3210 Constable Precinct #1	1,884,152	10,689	821,030	1,052,433
3220 Constable Precinct #2	2,231,464	6,641	1,029,336	1,195,487
3230 Constable Precinct #3	1,852,665	4,079	898,965	949,621
3240 Constable Precinct #4	1,699,166	7,563	786,013	905,590
3250 Constable Precinct #5	1,292,896	3,344	631,895	657,657
Subtotal Constable	8,960,343	32,316	4,167,239	4,760,788
3311 Crime Lab	5,699,509	643,924	2,329,453	2,726,132
3312 Medical Examiner	5,959,408	477,583	2,762,008	2,719,818
3313 Breath Alcohol Program	352,125	-	143,131	208,994
Subtotal Institute of Forensic Sciences	12,011,043	1,121,507	5,234,592	5,654,944
3320 Community Supervision	535,472	188,165	344,423	2,884
3321 Pre/Post Trial Release Program	-	-	-	-
3330 Public Service Program	1,164,632	13,348	458,695	692,589
Subtotal Law Enforcement	166,601,638	2,744,289	81,710,054	82,147,295
Justice Administration				
3340 Building Security	2,535,504	309,911	1,141,225	1,084,369
3341 Emergency Management	515,111	5,551	231,326	278,235
3342 Fire Marshal	926,286	251,342	311,366	363,578
4011 District Attorney	39,105,722	391,245	19,250,280	19,464,197
4012 DA-Special Allocation	-	-	16,652	(16,652)
4013 Drug Court Program	317,851	471	169,039	148,342
4014 Jail Diversion	1,732,514	71,557	673,864	987,093
4015 Divert Court Department	255,839	27,221	124,180	104,438
4020 District Clerk	12,969,476	60,292	5,859,130	7,050,053
4031 County Clerk	10,121,015	89,240	4,436,918	5,594,857
4032 County Clerk-Collections	949,130	21,091	424,898	503,140
4033 Truancy Courts Clerks	1,265,748	-	541,635	724,113
4040 Public Defender	11,733,220	35,155	5,447,436	6,250,629
4051 District Court Administration	173,446	531	81,017	91,899
4053 Child Support Payments Office	-	-	-	-
4056 Domestic Relations Office Administration	2,336,370	9,117	1,053,846	1,273,407
4060 Jury Service	2,214,151	146,502	908,552	1,159,097
4065 Grand Jury Service	205,000	-	102,300	102,700
4071 5th Court of Appeals	139,289	-	67,515	71,774
4072 First Admin. Judicial Region	144,698	-	144,697	1
4080 Court Cost Miscellaneous	6,224,469	21,747	169,365	6,033,358
4110 14th Civil District Court	226,167	826	103,360	121,981
4115 44th Civil District Court	233,922	1,058	109,202	123,663
4120 68th Civil District Court	213,619	772	92,526	120,321
4125 95th Civil District Court	228,087	826	102,459	124,802
4130 101st Civil District Court	229,064	867	105,959	122,239
4135 116th Civil District Court	230,850	1,109	108,067	121,674
4140 134th Civil District Court	274,355	390	128,999	144,966
4145 160th Civil District Court	228,946	1,130	106,903	120,913
4150 162nd Civil District Court	233,670	744	103,471	129,456
4155 191st Civil District Court	241,387	1,006	95,241	145,140
4160 192nd Civil District Court	240,823	712	109,897	130,215
4165 193rd Civil District Court	248,852	404	109,568	138,880
4170 298th Civil District Court	228,785	650	106,466	121,669
4175 Civil District Masters	288,132	1,659	135,348	151,124
4180 Civil Tax Court	78,135	367	43,014	34,754
4210 254th Family Court	407,987	1,670	222,234	184,084
4215 255th Family Court	446,782	654	243,618	202,510
4220 256th Family Court	418,683	1,010	223,151	194,523
4225 301st Family Court	531,750	696	303,432	227,622
4230 302nd Family Court	453,328	1,357	234,442	217,529
4235 303rd Family Court	427,105	703	202,165	224,238
4240 330th Family Court	460,934	1,219	258,296	201,419

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

GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE SIX MONTHS ENDED MARCH 31, 2014

Exhibit B
Page 3 of 4

Department	Budget	Encumbrance	Actual	Funds Available
	(a)			
4250 IV-D Court	252,000	771	118,757	132,472
4310 304th Juvenile Court	2,780,242	421,116	1,856,570	502,556
4320 305th Juvenile Court	2,715,668	421,690	1,700,161	593,817
4401 Criminal District Court #1	696,127	848	487,877	207,402
4402 Criminal District Court #2	700,648	1,021	452,565	247,063
4403 Criminal District Court #3	666,163	1,372	366,177	298,615
4404 Criminal District Court #4	744,253	1,989	432,256	310,009
4405 Criminal District Court #5	770,852	1,157	463,514	306,181
4406 Criminal District Court #6	661,035	2,141	405,959	252,934
4407 Criminal District Court #7	1,217,105	809	779,628	436,668
4410 194th Criminal District Court	813,244	1,024	515,951	296,269
4415 195th Criminal District Court	690,553	1,290	398,037	291,227
4420 203rd Criminal District Court	728,004	1,227	392,883	333,895
4425 204th Criminal District Court	731,988	767	484,249	246,973
4430 265th Criminal District Court	609,498	675	337,071	271,752
4435 282nd Criminal District Court	598,144	1,095	325,836	271,213
4440 283rd Criminal District Court	669,575	894	395,527	273,153
4445 291st Criminal District Court	669,202	1,082	474,222	193,898
4450 292nd Criminal District Court	687,960	2,419	375,869	309,672
4455 363rd Criminal District Court	859,658	681	560,223	298,754
4460 Criminal District Magistrates	1,517,295	1,896	734,073	781,326
4465 Staff Attorneys	453,567	8,703	220,843	224,022
4470 Criminal District Court Manager	230,315	1,328	125,521	103,466
4501 County Court at Law #1	385,653	2,085	179,830	203,738
4502 County Court at Law #2	391,139	404	187,367	203,369
4503 County Court at Law #3	396,545	2,095	193,386	201,064
4504 County Court at Law #4	434,610	519	186,498	247,592
4505 County Court at Law #5	404,629	893	180,399	223,337
4601 County Criminal Court #1	448,771	458	245,469	202,843
4602 County Criminal Court #2	475,211	1,652	246,971	226,588
4603 County Criminal Court #3	488,611	1,185	291,831	195,595
4604 County Criminal Court #4	511,986	1,650	232,276	278,060
4605 County Criminal Court #5	432,997	1,957	213,823	217,217
4606 County Criminal Court #6	526,828	1,836	251,579	273,414
4607 County Criminal Court #7	456,448	548	229,267	226,632
4608 County Criminal Court #8	524,398	960	248,270	275,168
4609 County Criminal Court #9	438,939	1,737	229,903	207,299
4610 County Criminal Court #10	449,928	903	223,574	225,450
4611 County Criminal Court #11	562,204	1,947	252,303	307,954
4615 County Criminal Court of Appeals	352,261	5,390	133,403	213,468
4616 County Criminal Court of Appeals #2	490,446	1,513	258,061	230,872
4617 County Criminal Court - Magistrate	140,182	44	67,373	72,765
4620 County Criminal Court Manager	175,709	869	80,955	93,885
4701 Probate Court #1	597,203	3,016	264,518	329,668
4702 Probate Court #2	628,747	1,915	285,904	340,927
4703 Probate Court #3	1,276,341	11,352	599,532	665,457
4704 Investigators/Court Visitor Program	368,495	4,554	230,748	133,193
4811 J.P- 1-1	1,043,575	8,904	465,410	569,260
4812 J.P- 1-2	510,438	9,811	266,591	234,036
4821 J.P- 2-1	601,126	5,199	292,632	303,295
4822 J.P- 2-2	657,368	3,222	308,191	345,955
4831 J.P- 3-1	766,654	5,461	369,276	391,918
4832 J.P- 3-2	713,916	4,189	296,897	412,829
4833 J P 3-3	154,186	-	68,545	85,641
4841 J.P- 4-1	580,226	5,098	326,562	248,566
4842 J P 4-2	568,100	7,613	234,748	325,740
4851 J.P- 5-1	628,370	6,333	194,247	427,789
4852 J.P- 5-2	647,848	2,512	308,519	336,817
Subtotal Justice Administration	139,129,388	2,444,623	65,451,684	71,233,081

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 SIX MONTHS ENDED MARCH 31, 2014**

Exhibit B
Page 4 of 4

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
1110 Employee Health Clinic	414,459	12,997	189,935	211,527
2070 Welfare Assistance	2,998,265	48,166	1,477,053	1,473,047
5110 Juvenile Administration	20,079,126	1,711,201	9,265,860	9,102,065
5114 Juvenile-Detention Center	14,512,560	54,538	6,315,779	8,142,243
5115 Juvenile-Emergency Shelter	2,196,817	2,733	1,009,755	1,184,329
5116 Juvenile-Letot Center	3,049,712	13,720	1,342,697	1,693,295
5117 Juvenile-Youth Village	3,776,846	28,014	1,697,476	2,051,356
5118 Juvenile-Medlock Center	4,364,188	14,451	1,830,988	2,518,749
5210 Health Administration	1,798,365	255,570	677,113	865,682
5211 Environmental Health	982,199	50,760	446,661	484,778
5212 Public Health Lab	1,914,237	304,228	813,879	796,129
5213 Preventive Health	2,670,397	53,349	937,472	1,679,576
5214 Communicable Disease Control	569,538	4,486	176,220	388,832
5215 STD Clinic	1,650,339	18,662	611,359	1,020,318
5216 TB Clinic	1,845,232	87,732	802,390	955,109
Subtotal Health and Human Services	<u>62,822,281</u>	<u>2,660,606</u>	<u>27,594,637</u>	<u>32,567,037</u>
5310 Budget Office Community Contracts (Menta	4,604,766	804,699	3,743,385	56,683
5330 CPS Program	3,338,893	2,026,019	1,232,386	80,488
Subtotal Health and Social Services	<u>7,943,660</u>	<u>2,830,718</u>	<u>4,975,771</u>	<u>137,171</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	218,687	15,852	92,765	110,070
5430 Truancy Enforcement Center	658,852	344,503	291,684	22,665
9910 Countywide Appropriations	11,588,798	1,412,076	2,213,977	7,962,745
9930 Cash Match for Grants	4,747,769	-	793,281	3,954,488
9940 Reserves and Contingency	1,579,715	458	-	1,579,257
Subtotal Other Operating	<u>18,793,822</u>	<u>1,772,890</u>	<u>3,391,707</u>	<u>13,629,225</u>
9950 Emergency Reserves	43,582,639	-	-	43,582,639
Grand Total (b)	<u>\$ 499,668,583</u>	<u>\$ 18,103,832</u>	<u>\$ 210,203,287</u>	<u>\$ 271,361,464</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 SIX MONTHS ENDED MARCH 31, 2014

Exhibit C

FUND	FY 2014	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS		MARCH 2014	ENCUMBRANCES	OF BUDGET
	(a)	ACCRUED FY 13 REVERSED FY 14	(c)			
105 Road & Bridge	\$ 65,623,287	\$ 81,914	\$ 780,581	\$ 5,190,400	\$ 26,180,737	\$ 39,442,550
120 General Fund	499,668,583	4,973,988	18,103,832	34,452,455	228,307,119	271,361,464
126 Permanent Improvement Fund	7,228,211	520,354	2,109,158	300,697	3,504,036	3,724,175
162 Alternate Dispute Resolution	3,087,302	6,486	2,391	76,379	227,705	2,859,597
168 Dallas County Historical Commission	11,967	-	-	-	-	11,967
169 Historical Exhibit	3,472,601	618	-	320,203	1,769,843	1,702,758
195 Major Technology Fund	32,122,568	681,360	5,211,065	1,311,023	15,665,035	16,457,533
196 Major Projects	226,583,262	5,202,315	89,692,569	2,265,753	108,434,111	118,149,151
205 Interest & Debt Retirement Fund	34,832,660	750	-	-	13,291,958	21,540,702
466 Grants	89,580,425	2,542,634	9,688,655	6,167,557	40,139,351	49,441,074
467 HUD Section 8	34,246,384	117,199	118,224	2,605,585	15,608,572	18,637,812
468 Charter School Grants	8,722,472	179,430	51,504	507,855	3,332,992	5,389,480
470 Law Library Fund	1,164,553	6,448	267,207	51,056	605,997	558,556
471 Appellate Judicial System	429,773	4,070	-	14,490	146,595	283,178
Total	<u>\$ 1,006,774,049</u>	<u>\$ 14,317,566</u>	<u>\$ 126,025,187</u>	<u>\$ 53,263,452</u>	<u>\$ 457,214,050</u>	<u>\$ 549,559,998</u>

(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 SIX MONTHS ENDED MARCH 31, 2014**

Exhibit D

FUND	FY2014 BUDGET	INFO ONLY REVENUES ACCRUED FY13 REVERSED FY 14 (a)	MONTH OF MARCH 2014	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 38,041,838	\$ 107,550	\$ 2,890,233	\$ 20,786,105	\$ 17,255,733
120 General Fund	430,765,947	(8,427,999)	50,370,125	345,248,289	85,517,658
126 Permanent Improvement	2,875,560	17,667	394,582	2,792,323	83,237
162 Alternate Dispute	740,084	(2,755)	82,195	335,285	404,799
168 Historical Commission	28	(0)	1	3	25
169 Historical Exhibit	3,472,601	(153,422)	290,584	1,946,200	1,526,401
195 Major Technology	21,664,857	(213,893)	2,980,424	21,354,195	310,662
196 Major Projects	73,696,412	680,131	10,102,895	60,937,569	12,758,843
205 Debt Service	31,742,438	(9,123)	4,447,059	31,406,559	335,879
466 Projected Federal Grants	77,106,900	(12,915,722)	6,498,363	30,721,074	46,385,826
467 HUD Section 8	28,761,292	-	2,764,625	15,459,976	13,301,316
468 Charter School Grants	7,713,414	(595,108)	460,819	2,718,703	4,994,711
470 Law Library	964,593	(11,987)	109,607	427,044	537,549
471 Appellate Judicial	309,039	(2,895)	25,638	184,610	124,429
TOTAL	\$ 717,855,003	\$ (21,527,555)	\$ 81,417,148	\$ 534,317,935	\$ 183,537,068

(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 MARCH 31, 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 SIX MONTHS ENDED MARCH 31, 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	2,165,000	120	49105	2,165,000
105	2550	Road Reserves	7996	10,000,000	196	49105	10,000,000
105	2550	Road Reserves	7905	7,533,722	105	49105	7,533,722 (a)
162	4054	Alternative Dispute	7910	151,891	120	49162	151,891
169	2090	Historical Exhibit Fund	7910	20,000	120	49169	20,000
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
471	4090	GF - Appellate Ct Fee	7910	44,648	120	49471	44,648
532	91002 (b)	Sheriff Federal Forfeitures	7910	56,568	120	49532	56,568
532	94036 (b)	Elections Escrow	7910	44,497	196	49532	44,497
532	94081 (b)	Records Management - C/C & D/C	7910	288,367	120	49532	288,367
532	94404 (b)	Juvenile Case Manager Fee	7910	16,219	120	49532	16,219
532	94405 (b)	Law Library Escrow	7910	55,781	120	49532	55,781
532	94019 (b)	Civil Courts Escrow	7996	705,451	196	49532	705,451
TOTAL				<u>24,887,561</u>	<u>24,887,561</u>		

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

(b) Represent project number.