

DALLAS COUNTY  
COUNTY AUDITOR

June 2, 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 April 30, 2014

	<u>Exhibits</u>
Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency and School Funds as of April 30, 2014	A
General Fund: Funds Available Analysis for the seven months ended April 30, 2014	B
Appropriations Budget/Actual: Tax and Fee Funds for the seven months ended April 30, 2014	C
Revenue Budget/Actual: Tax and Fee Funds for the seven months ended April 30, 2014	D
Summary of County Indebtedness as of April 30, 2014	E
Interfund Transfers for the seven months ended April 30, 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 APRIL 30, 2014**

<b>ASSETS</b>		
Cash and Investments		\$ 566,806,146
Inventories, Stock Room		1,868,982
Net Receivables - County Taxes	11,005,649	
Net Receivables - Other	17,158,000 (a)	
Subtotal Net Receivables	28,163,649	
Due from Other Governmental Units	7,392,195	
Total Receivables	35,555,844	
General Fixed Assets	781,928,029	
Less: Accumulated Depreciation	(344,633,663)	437,294,366
Construction in Progress		102,873,861
Infrastructure		26,671,048
		566,839,277
Prepayments and other assets		2,911,354
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		124,177,325
<b>TOTAL ASSETS</b>		<b>\$ 1,298,158,928</b>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	12,745,361 (b)	
Due to Other Governmental Units	19,266,147	
Bonded Debt and Interest Payable to Maturity	144,859,909	
<b>TOTAL LIABILITIES</b>		176,871,418
<b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		4,780,336
Investment in Fixed Assets		566,839,277
Projects		149,660,762
General Fund - Encumbrances		16,773,084
General Fund - Current Year Budgeted Operations		195,477,627
Projects - Encumbrances		104,407,265
Other - Encumbrances		10,257,212
<b>UNRESERVED</b>		
General Fund		8,229,391 (b)
Other, includes taxes and other receivables which total	\$ 17,845,649	64,862,555
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>\$ 1,298,158,928</b>

(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.

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 APRIL 30, 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	\$ 225,446,833	\$ (8,592,633)	\$ 216,854,200
00124 Jury Fund	17,207	(72)	17,135
00125 Petit Jury Fund	(18,014)	27,392	9,378
00130 Election Fund-Special	35,537	360	35,897
00170 Return Check Collection	(368,235)	365	(367,869)
00190 CMAQ-Congestion, Mitigation & Air	1,450,827	-	1,450,827
00196 Major Projects	230,775,858	(5,005,039)	225,770,819
00205 Interest & Debt Retirement Fund	20,922,752	(240,167)	20,682,585
00210 DS Arbitrage Rebate	168	0	168
00466 Projected Federal Grants	8,398,425	4,391,272	12,789,698
	<u>486,661,358</u>	<u>(9,418,522)</u>	<u>477,242,836</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00105 Road & Bridge	25,816,975	2,151,186	27,968,161
00126 Permanent Improvement Fund	5,717,550	(209,936)	5,507,614
00162 Alternate Dispute Resolution	2,311,736	42,847	2,354,583
00168 Dallas County Historical Commission	11,435	1	11,435
00169 Historical Exhibit	350,844	187,674	538,519
00195 Major Technology Fund	20,319,579	(1,538,937)	18,780,642
00467 HUD Section 8	4,716,564	31,529	4,748,094
00468 Charter School Grants	2,701,459	(73,630)	2,627,829
00470 Law Library Fund	329,494	42,275	371,769
00471 Appellate Judicial System	167,865	5,047	172,913
00500 Payroll	(5,162)	(1,380)	(6,542) (a)
00535 District Attorney Forfeiture	272,948	7	272,956
00538 DA - Check Processing	78,104	6,965	85,069
00540 DA - Forfeitures-Federal	164,346	(49,679)	114,668
00541 DA - Forfeitures-State	428,258	3,579	431,837
00547 DA - State Forfeitures/Other	142,662	308	142,971
00704 Unallocated Tax	4,258,361	(2,009,836)	2,248,526
	<u>67,783,018</u>	<u>(1,411,978)</u>	<u>66,371,040</u>
<b>Capital Project Funds:</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	6,954,191	(3,201,903)	3,752,289
00440 Tax Notes Series 2013	11,801,727	(1,715,030)	10,086,697
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>19,639,202</u>	<u>(4,916,933)</u>	<u>14,722,269</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>582,553,578</u>	<u>(15,747,432)</u>	<u>566,806,146</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 APRIL 30, 2014**

Exhibit A  
2 of 2

FUND	<u>Beginning Balance</u>	<u>Net Monthly Activity</u>	<u>Ending Balance</u>
21734 Internal Service Fund	1,523,591	(12,688)	1,510,903
<b>Fiduciary and All Agency Funds:</b>			
00128 Adult Probation Fund	9,933,096	(2,232,676)	7,700,421
00166 State Report Interest Fund	3,449,932	(2,322,406)	1,127,526
00501 County Clerk-Special	40,485,614	(9,610,346)	30,875,268
00502 County Clerk-Trust	14,736,992	163,439	14,900,432
00503 District Clerk-Special	7,549,535	(328,668)	7,220,867
00504 District Clerk-Trust	27,315,414	(341,798)	26,973,616
00505 Sheriff-Special	870,261	(12,441)	857,819
00506 County Clerk Special Trust Fund	11,853,007	4,511,167	16,364,174
00532 Escrow Fund	41,750,791	27,871	41,778,662
00537 Youth Village Special Fund	518	0	518
00542 DA - Police Agencies	36,663	1	36,664
00543 Adult Probation-Restitution	1,676,619	14,335	1,690,955
00544 DA - Attorney General	26,553	5	26,557
00545 DA - Unadjudicated-Gambling	57,973	2	57,975
00546 DA - Forfeitures-Narcotics	63,353	2	63,354
00550 Justice of the Peace 1-1 Special	614,996	1,228	616,224
00551 Justice of the Peace 1-2 Special	343,214	1,148	344,362
00553 Justice of the Peace 3-3 Special	95,554	1,632	97,186
00554 Justice of the Peace 2-1 Special	388,509	2,386	390,896
00555 Justice of the Peace 2-2 Special	131,135	(1,115)	130,020
00556 Justice of the Peace 3-1 Special	54,133	(8,665)	45,469
00557 Justice of the Peace 3-2 Special	167,223	(380)	166,843
00559 Justice of the Peace 4-1 Special	421,670	1,885	423,555
00560 Justice of the Peace 4-2 Special	78,189	(1,095)	77,094
00561 Justice of the Peace 5-1 Special	18,799	(1,070)	17,729
00562 Justice of the Peace 5-2 Special	259,709	(1,019)	258,690
00570 Dallas County Housing Fin.	49,492	3	49,495
00571 Dallas County Housing Fin.	640,922	(130,891)	510,031
00580 Constable 1 Special Fund No. 580	17,529	3,998	21,527
00581 Constable 2 Special Fund No. 581	2,376	(669)	1,707
00582 Constable 3 Special Fund No. 582	28,924	(16,264)	12,660
00584 Constable 4 Special Fund No. 584	6,543	(389)	6,154
00586 Constable 5 Special Fund No. 586	71,274	-	71,274
	<u>163,196,511</u>	<u>(10,280,788)</u>	<u>152,915,723</u>
Grand Total (Including Internal Service Fund)	<u>\$ 747,273,680</u>	<u>\$ (26,040,908)</u>	<u>\$ 721,232,773</u>
<b>School Funds</b>			
Operating	\$ 15,419,151	\$ (2,703,215)	\$ 12,715,936
Payroll	40,000	-	40,000
Bonds	1,726,083	(71,893)	1,654,190
Total School Funds	<u>17,185,234</u>	<u>(2,775,108)</u>	<u>14,410,126</u>

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 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	\$ 1,834	\$ 248,637	\$ 242,074
1011 Truancy Courts	1,526,285	16,890	723,816	785,579
1020 GG-Commissioners Court Administrator	1,581,539	19,589	790,528	771,422
1021 GG-Operation Services-Engineering	1,717,682	385,169	1,120,358	212,156
1022 GG-Operation Services- Facilities	15,353,991	2,809,553	7,813,153	4,731,285
1023 GG-Operation Services- Comm/Central Svcs	3,835,057	548,318	1,639,214	1,647,526
1024 GG-Operations Services-Records Mgt	799,918	66,315	358,936	374,666
1027 GG-Operations-Auto Service Center	2,827,559	924,730	1,396,589	506,240
1035 GG- Tax Assessor/Collector	12,005,982	127,634	6,539,784	5,338,564
1040 Human Resource/Civil Service	5,495,713	73,210	1,506,438	3,916,065
1050 GG-County Treasurer	1,083,325	8,895	604,374	470,055
1060 Office of Budget and Evaluation	527,724	3,726	290,415	233,583
1070 GG-County Auditor	6,436,066	9,018	3,222,405	3,204,644
1080 GG-Purchasing	918,582	2,263	514,343	401,976
1210 Elections	5,792,958	133,024	4,211,657	1,448,276
<b>Subtotal General Government</b>	<b>60,394,926</b>	<b>5,130,168</b>	<b>30,980,648</b>	<b>24,284,109</b>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	297,146	2,616	138,605	155,925
2060 Veterans Service	227,235	964	109,211	117,060
<b>Subtotal Community Services</b>	<b>524,381</b>	<b>3,580</b>	<b>247,816</b>	<b>272,985</b>
<b>Law Enforcement</b>				
3110 Executive	979,704	7,159	526,645	445,900
3113 Internal Affairs	686,206	1,624	399,968	284,614
3121 General Services	911,307	481	519,993	390,833
3122 Personnel	734,786	42,208	460,824	231,754
3123 Training	592,277	22,572	335,099	234,606
3124 Communications	1,937,087	2,939	1,065,712	868,437
3125 Fiscal	2,326,325	78,751	1,385,901	861,673
3126 Photo Lab	272,720	11,353	159,716	101,652
3128 Bonds	2,281,913	4,992	1,210,592	1,066,329
3129 Bailiff	7,992,912	1,183	4,983,277	3,008,452
3130 Warrants	4,233,927	14,449	2,536,797	1,682,681
3131 Fugitive Transportation	1,823,556	466	1,110,372	712,719
3132 Civil	1,992,627	2,950	1,164,590	825,087
3133 Patrol	-	-	(67)	67
3134 Criminal Investigation	2,349,372	27,224	1,366,845	955,303
3136 FLEET	153,291	953	81,494	70,843
3137 Freeway Management Program	11,107,337	323,990	6,325,313	4,458,034
3140 Detention Services	951,279	5,706	590,131	355,442
3141 North Tower	24,247,114	45,435	13,822,183	10,379,496
3142 West Tower	18,083,040	16,447	10,105,250	7,961,342
3144 Suzanne B. Kays Jail	-	-	297	(297)
3145 George Allen Jail	1,607,843	1,665	5,181,982	(3,575,803)
3147 Central Intake	10,736,535	18,942	6,418,106	4,299,487
3148 South Tower	18,137,495	11,303	10,710,304	7,415,887
3150 Classification and Release	7,958,564	43,387	4,806,602	3,108,575
3152 Central Kitchen	8,452,121	546,174	4,106,356	3,799,591
3153 Central Laundry	1,355,938	-	789,999	565,939
3154 Inmate Transport	12,024,857	2,429	2,836,162	9,186,265
<b>Subtotal Sheriff</b>	<b>143,930,133</b>	<b>1,234,782</b>	<b>83,000,442</b>	<b>59,694,909</b>
3210 Constable Precinct #1	1,884,152	6,970	963,763	913,419
3220 Constable Precinct #2	2,231,464	6,169	1,193,554	1,031,741
3230 Constable Precinct #3	1,852,665	4,675	1,044,832	803,159
3240 Constable Precinct #4	1,699,166	7,654	915,656	775,856
3250 Constable Precinct #5	1,292,896	4,547	731,392	556,957
<b>Subtotal Constable</b>	<b>8,960,343</b>	<b>30,015</b>	<b>4,849,196</b>	<b>4,081,132</b>

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2014**

**Exhibit B  
Page 2 of 4**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
3311 Crime Lab	5,699,509	558,873	2,786,736	2,353,900
3312 Medical Examiner	5,959,408	391,466	3,245,878	2,322,064
3313 Breath Alcohol Program	352,125	-	162,130	189,995
<b>Subtotal Institute of Forensic Sciences</b>	<b>12,011,043</b>	<b>950,339</b>	<b>6,194,744</b>	<b>4,865,959</b>
3320 Community Supervision	550,202	138,075	410,987	1,140
3330 Public Service Program	1,164,632	12,153	545,933	606,546
<b>Subtotal Law Enforcement</b>	<b>166,616,353</b>	<b>2,365,364</b>	<b>95,001,302</b>	<b>69,249,687</b>
<b>Justice Administration</b>				
3340 Building Security	2,535,504	204,128	1,354,255	977,122
3341 Emergency Management	515,111	6,141	258,226	250,745
3342 Fire Marshal	926,286	325,956	354,515	245,815
4011 District Attorney	39,105,722	339,585	22,416,152	16,349,985
4012 DA-Special Allocation	-	-	23,253	(23,253)
4013 Drug Court Program	317,851	736	209,368	107,748
4014 Jail Diversion	1,732,514	38,376	820,830	873,308
4015 Divert Court Department	255,839	16,785	145,233	93,820
4020 District Clerk	12,973,354	55,676	6,822,339	6,095,339
4031 County Clerk	10,121,015	78,408	5,132,236	4,910,371
4032 County Clerk-Collections	949,130	20,215	489,547	439,367
4033 Truancy Courts Clerks	1,265,748	-	625,042	640,706
4040 Public Defender	11,733,220	33,162	6,328,411	5,371,647
4051 District Court Administration	173,446	531	93,969	78,947
4056 Domestic Relations Office Administration	2,336,370	8,332	1,223,760	1,104,278
4060 Jury Service	2,214,151	129,911	1,109,922	974,319
4065 Grand Jury Service	205,000	-	156,708	48,292
4071 5th Court of Appeals	139,289	-	78,948	60,341
4072 First Admin. Judicial Region	144,698	-	144,697	1
4080 Court Cost Miscellaneous	6,117,348	18,414	188,072	5,910,862
4110 14th Civil District Court	226,167	1,009	119,976	105,182
4115 44th Civil District Court	234,622	572	127,316	106,735
4120 68th Civil District Court	213,619	692	108,294	104,634
4125 95th Civil District Court	228,087	598	119,311	108,178
4130 101st Civil District Court	229,064	652	122,862	105,551
4135 116th Civil District Court	233,350	831	127,923	104,596
4140 134th Civil District Court	278,255	576	151,865	125,815
4145 160th Civil District Court	229,246	939	124,119	104,188
4150 162nd Civil District Court	233,670	804	122,381	110,485
4155 191st Civil District Court	241,387	915	111,245	129,228
4160 192nd Civil District Court	241,050	679	128,271	112,101
4165 193rd Civil District Court	248,852	605	126,392	121,855
4170 298th Civil District Court	230,985	650	125,495	104,840
4175 Civil District Masters	288,132	923	157,787	129,422
4180 Civil Tax Court	78,135	164	51,183	26,788
4210 254th Family Court	407,987	1,372	250,243	156,372
4215 255th Family Court	461,782	409	290,743	170,631
4220 256th Family Court	418,683	977	253,784	163,923
4225 301st Family Court	553,250	598	357,282	195,370
4230 302nd Family Court	453,328	1,632	273,040	178,657
4235 303rd Family Court	427,105	479	262,635	163,991
4240 330th Family Court	469,934	1,014	308,232	160,688
4250 IV-D Court	252,000	689	147,577	103,735
4310 304th Juvenile Court	2,780,242	366,984	2,211,194	202,064
4320 305th Juvenile Court	2,715,668	367,715	2,037,571	310,382
4401 Criminal District Court #1	699,127	810	565,097	133,219
4402 Criminal District Court #2	700,648	953	545,015	154,681
4403 Criminal District Court #3	666,163	1,275	427,370	237,518
4404 Criminal District Court #4	744,253	1,052	542,512	200,688
4405 Criminal District Court #5	770,852	717	560,234	209,901
4406 Criminal District Court #6	661,035	2,221	498,607	160,206

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2014**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4407 Criminal District Court #7	1,217,105	757	898,395	317,954
4410 194th Criminal District Court	813,244	1,441	652,383	159,420
4415 195th Criminal District Court	690,553	1,197	477,632	211,724
4420 203rd Criminal District Court	728,004	1,057	483,417	243,531
4425 204th Criminal District Court	731,988	593	584,615	146,781
4430 265th Criminal District Court	609,498	637	426,840	182,020
4435 282nd Criminal District Court	598,144	1,095	388,971	208,078
4440 283rd Criminal District Court	669,575	857	471,725	196,992
4445 291st Criminal District Court	669,202	1,082	550,983	117,137
4450 292nd Criminal District Court	687,960	2,382	465,457	220,122
4455 363rd Criminal District Court	859,658	619	659,184	199,855
4460 Criminal District Magistrates	1,517,295	1,861	855,618	659,816
4465 Staff Attorneys	453,567	6,148	257,322	190,097
4470 Criminal District Court Manager	230,315	1,210	143,105	86,000
4501 County Court at Law #1	385,653	1,857	208,632	175,165
4502 County Court at Law #2	391,139	470	217,698	172,972
4503 County Court at Law #3	396,545	1,909	224,190	170,446
4504 County Court at Law #4	434,610	471	216,819	217,319
4505 County Court at Law #5	404,629	580	209,507	194,542
4601 County Criminal Court #1	456,771	454	284,660	171,657
4602 County Criminal Court #2	475,211	1,603	288,786	184,822
4603 County Criminal Court #3	497,111	1,180	334,420	161,510
4604 County Criminal Court #4	518,626	1,645	261,832	255,149
4605 County Criminal Court #5	438,997	2,289	252,171	184,537
4606 County Criminal Court #6	526,828	1,884	301,766	223,178
4607 County Criminal Court #7	470,350	710	273,386	196,253
4608 County Criminal Court #8	524,398	894	294,279	229,225
4609 County Criminal Court #9	438,939	1,732	263,286	173,921
4610 County Criminal Court #10	449,928	903	267,267	181,758
4611 County Criminal Court #11	562,204	5,824	297,048	259,332
4615 County Criminal Court of Appeals	352,261	1,318	161,205	189,738
4616 County Criminal Court of Appeals #2	496,726	1,508	300,082	195,135
4617 County Criminal Court - Magistrate	140,182	40	78,239	61,903
4620 County Criminal Court Manager	175,709	692	93,207	81,810
4701 Probate Court #1	597,203	2,108	329,505	265,589
4702 Probate Court #2	628,747	1,333	335,919	291,495
4703 Probate Court #3	1,276,341	12,458	706,099	557,783
4704 Investigators/Court Visitor Program	368,495	4,082	265,219	99,193
4811 J.P- 1-1	1,043,575	6,377	542,571	494,627
4812 J.P- 1-2	511,168	7,394	315,555	188,218
4821 J.P- 2-1	601,126	4,922	338,451	257,753
4822 J.P- 2-2	659,492	1,625	356,459	301,408
4831 J.P- 3-1	766,654	4,318	427,910	334,427
4832 J.P- 3-2	713,916	2,467	346,187	365,261
4833 J P 3-3	154,186	-	79,603	74,583
4841 J.P- 4-1	580,226	4,640	380,566	195,021
4842 J P 4-2	568,100	7,289	274,443	286,368
4851 J.P- 5-1	628,370	4,859	228,794	394,717
4852 J.P- 5-2	647,848	1,516	354,621	291,710
<b>Subtotal Justice Administration</b>	<u>139,136,647</u>	<u>2,150,148</u>	<u>76,757,065</u>	<u>60,229,434</u>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	414,459	12,413	217,621	184,425
2070 Welfare Assistance	2,998,265	47,288	1,676,174	1,274,804
5110 Juvenile Administration	20,072,179	1,872,670	10,695,998	7,503,511
5114 Juvenile-Detention Center	14,512,560	51,254	7,344,920	7,116,386
5115 Juvenile-Emergency Shelter	2,196,817	6,589	1,173,693	1,016,535
5116 Juvenile-Letot Center	3,057,712	15,328	1,559,293	1,483,091
5117 Juvenile-Youth Village	3,776,846	26,977	1,966,817	1,783,052
5118 Juvenile-Medlock Center	4,364,188	14,642	2,140,456	2,209,090
5210 Health Administration	1,798,365	245,072	819,862	733,431

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE SEVEN MONTHS ENDED APRIL 30, 2014**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
5211 Environmental Health	982,199	138,222	514,939	329,037
5212 Public Health Lab	1,914,237	247,674	950,818	715,745
5213 Preventive Health	2,670,397	103,565	1,054,081	1,512,751
5214 Communicable Disease Control	569,538	11,757	213,044	344,737
5215 STD Clinic	1,650,339	41,155	707,078	902,106
5216 TB Clinic	1,845,232	90,282	933,075	821,875
<b>Subtotal Health and Human Services</b>	<u>62,823,334</u>	<u>2,924,888</u>	<u>31,967,869</u>	<u>27,930,577</u>
5310 Budget Office Community Contracts (Menta	4,604,766	804,699	3,746,930	53,138
5330 CPS Program	3,338,893	2,026,019	1,244,876	67,998
<b>Subtotal Health and Social Services</b>	<u>7,943,660</u>	<u>2,830,718</u>	<u>4,991,806</u>	<u>121,136</u>
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	218,687	15,075	108,976	94,636
5430 Truancy Enforcement Center	658,852	301,308	338,374	19,170
9910 Countywide Appropriations	11,588,798	1,051,377	3,308,455	7,228,967
9930 Cash Match for Grants	4,747,769	-	4,747,769	-
9940 Reserves and Contingency	1,571,949	458	-	1,571,491
<b>Subtotal Other Operating</b>	<u>18,786,056</u>	<u>1,368,218</u>	<u>8,503,574</u>	<u>8,914,264</u>
9950 Emergency Reserves	43,443,227	-	-	43,443,227
<b>Grand Total (b)</b>	<u>\$ 499,668,583</u>	<u>\$ 16,773,084</u>	<u>\$ 248,450,080</u>	<u>\$ 234,445,419</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 SEVEN MONTHS ENDED APRIL 30, 2014

Exhibit C

FUND	FY 2014	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS		APRIL 2014	ENCUMBRANCES	OF BUDGET
	(a)	ACCRUED FY 13 REVERSED FY 14	(c)			
105 Road & Bridge	\$ 65,623,287	\$ 81,914	\$ 779,394	\$ 2,598,990	\$ 28,778,541	\$ 36,844,747
120 General Fund	499,668,583	4,973,988	16,773,084	38,246,794	265,223,164	234,445,419
126 Permanent Improvement Fund	7,228,211	520,354	2,087,577	231,424	3,713,880	3,514,332
162 Alternate Dispute Resolution	3,087,302	6,486	2,391	26,276	253,981	2,833,321
168 Dallas County Historical Commission	11,967	-	-	-	-	11,967
169 Historical Exhibit	3,472,601	618	-	213,335	1,983,178	1,489,423
195 Major Technology Fund	30,716,568	681,360	4,978,974	1,509,370	16,942,314	13,774,254
196 Major Projects	226,583,262	5,202,315	90,330,222	4,950,315	114,022,078	112,561,184
205 Interest & Debt Retirement Fund	34,832,660	750	-	-	13,291,958	21,540,702
466 Grants	98,631,406	2,542,634	6,957,410	5,808,673	43,216,778	55,414,628
467 HUD Section 8	34,315,241	117,199	120,381	2,602,954	18,213,682	16,101,559
468 Charter School Grants	8,905,402	179,430	61,919	527,403	3,870,811	5,034,591
470 Law Library Fund	1,164,553	6,448	248,140	229,314	816,244	348,310
471 Appellate Judicial System	429,773	4,070	-	60,094	206,689	223,084
Total	<u>\$ 1,014,670,818</u>	<u>\$ 14,317,566</u>	<u>\$ 122,339,491</u>	<u>\$ 57,004,943</u>	<u>\$ 510,533,297</u>	<u>\$ 504,137,520</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 SEVEN MONTHS ENDED APRIL30, 2014**

Exhibit D

FUND	FY2014 BUDGET	INFO ONLY REVENUES ACCRUED FY13 REVERSED FY 14 (a)	MONTH OF APRIL 2014	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 38,041,838	\$ 107,550	\$ 4,431,849	\$ 25,217,954	\$ 12,823,884
120 General Fund	430,765,947	(8,427,999)	29,776,782	375,025,071	55,740,876
126 Permanent Improvement	2,875,560	17,667	(4,037)	2,788,286	87,274
162 Alternate Dispute	740,084	(2,755)	69,031	404,316	335,768
168 Historical Commission	28	(0)	1	3	25
169 Historical Exhibit	3,472,601	(153,422)	417,240	2,363,440	1,109,161
195 Major Technology	21,664,857	(213,893)	(6,419)	21,347,776	317,081
196 Major Projects	73,696,412	680,131	4,781	60,942,350	12,754,062
205 Debt Service	31,742,438	(9,123)	(240,167)	31,166,392	576,046
466 Projected Federal Grants	77,106,900	(12,915,722)	9,691,568	40,412,642	36,694,258
467 HUD Section 8	28,761,292	-	2,623,333	18,083,309	10,677,983
468 Charter School Grants	7,713,414	(595,108)	457,991	3,176,694	4,536,720
470 Law Library	964,593	(11,987)	90,295	517,339	447,254
471 Appellate Judicial	309,039	(2,895)	20,886	205,495	103,544
<b>TOTAL</b>	<b>\$ 717,855,003</b>	<b>\$ (21,527,555)</b>	<b>\$ 47,333,133</b>	<b>\$ 581,651,068</b>	<b>\$ 136,203,935</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 APRIL 30, 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 SEVEN MONTHS ENDED APRIL 30, 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	4,669,039	120	49105	4,669,039
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	167,519	120	49162	167,519
169	2090	Historical Exhibit Fund	7910	23,333	120	49169	23,333
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
470	6010	Law Library	7932	175,000	532	49470	175,000 (c)
471	4090	GF - Appellate Ct Fee	7910	78,948	120	49471	78,948
532	91002 (b)	Sheriff Federal Forfeitures	7910	113,136	120	49532	113,136
532	94036 (b)	Elections Escrow	7910	44,497	196	49532	44,497
532	94081 (b)	Records Management - C/C & D/C	7910	358,936	120	49532	358,936
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	830,831	196	49532	830,831
571	5363	Housing Bond	5590	74,959	120	47780	74,959
571	5363	Housing Bond	5590	130,930	120	47780	130,930
<b>TOTAL</b>				<u>27,721,188</u>			<u>27,721,188</u>

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