



DALLAS COUNTY
COUNTY AUDITOR

July 28, 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 June 30, 2014

	<u>Exhibits</u>
Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency and School Funds as of June 30, 2014	A
General Fund: Funds Available Analysis for the nine months ended June 30, 2014	B
Appropriations Budget/Actual: Tax and Fee Funds for the nine months ended June 30, 2014	C
Revenue Budget/Actual: Tax and Fee Funds for the nine months ended June 30, 2014	D
Summary of County Indebtedness as of June 30, 2014	E
Interfund Transfers for the nine months ended June 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
Main Street, Room 407

Dallas, Texas 75202-3548

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**BALANCE SHEET TAX, FEE AND BOND FUNDS
AS OF JUNE 30, 2014**

ASSETS		
Cash and Investments		\$ 501,943,079
Inventories, Stock Room		1,827,114
Net Receivables - County Taxes	7,487,227	
Net Receivables - Other	<u>17,158,000</u> (a)	
Subtotal Net Receivables	24,645,227	
Due from Other Governmental Units	<u>9,395,519</u>	
Total Receivables		34,040,746
General Fixed Assets	798,552,313	
Less: Accumulated Depreciation	<u>(351,157,551)</u>	447,394,762
Construction in Progress		94,935,396
Infrastructure		<u>26,671,048</u>
		569,001,207
Prepayments and other assets		1,490,661
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		<u>123,581,584</u>
TOTAL ASSETS		<u><u>\$ 1,231,884,391</u></u>
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	10,173,252 (b)	
Due to Other Governmental Units	18,413,704	
Bonded Debt and Interest Payable to Maturity	<u>144,859,909</u>	
TOTAL LIABILITIES		173,446,865
FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		3,317,775
Investment in Fixed Assets		569,001,207
Projects		155,777,084
General Fund - Encumbrances		15,223,152
General Fund - Current Year Budgeted Operations		149,776,506
Projects - Encumbrances		94,156,054
Other - Encumbrances		10,097,636
UNRESERVED		
General Fund		10,763,984 (b)
Other, includes taxes and other receivables which total	\$ 14,327,227	<u>50,324,129</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 1,231,884,391</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 JUNE 30, 2014

Exhibit A
1 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 196,632,516	\$ (33,669,612)	\$ 162,962,904
00124 Jury Fund	17,135	-	17,135
00125 Petit Jury Fund	(5,013)	(10,894)	(15,907)
00130 Election Fund-Special	33,128	(16,265)	16,863
00170 Return Check Collection	(368,209)	20,379	(347,830)
00190 CMAQ-Congestion, Mitigation & Air	1,450,827	-	1,450,827
00196 Major Projects	230,590,009	(370,826)	230,219,183
00205 Interest & Debt Retirement Fund	21,190,286	88,039	21,278,325
00210 DS Arbitrage Rebate	168	0	168
00466 Projected Federal Grants	11,535,298	(269,964)	11,265,334
	<u>461,076,143</u>	<u>(34,229,142)</u>	<u>426,847,001</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	19,971,646	(731,716)	19,239,930
00126 Permanent Improvement Fund	5,190,574	(245,975)	4,944,599
00162 Alternate Dispute Resolution	2,410,329	17,587	2,427,916
00168 Dallas County Historical Commission	11,436	1	11,437
00169 Historical Exhibit	637,600	(168,617)	468,983
00195 Major Technology Fund	17,611,543	(1,514,530)	16,097,014
00467 HUD Section 8	4,799,787	22,046	4,821,833
00468 Charter School Grants	3,144,375	30,956	3,175,331
00470 Law Library Fund	226,487	(3,049)	223,438
00471 Appellate Judicial System	146,248	4,982	151,231
00500 Payroll	(5,220)	(485)	(5,706) (a)
00535 District Attorney Forfeiture	272,964	6	272,970
00538 DA - Check Processing	90,387	(68,070)	22,317
00540 DA - Forfeitures-Federal	113,901	(489)	113,412
00541 DA - Forfeitures-State	392,913	(775)	392,138
00547 DA - State Forfeitures/Other	142,974	(633)	142,341
00704 Unallocated Tax	1,606,706	645,900	2,252,606
	<u>56,764,651</u>	<u>(2,012,861)</u>	<u>54,751,790</u>
Capital Project Funds:			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	3,752,289	(276,951)	3,475,338
00440 Tax Notes Series 2013	8,964,572	(1,448,905)	7,515,667
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>13,600,144</u>	<u>(1,725,856)</u>	<u>11,874,288</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>539,910,939</u>	<u>(37,967,860)</u>	<u>501,943,079</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 JUNE 30, 2014

Exhibit A
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	1,498,590	(46,939)	1,451,651
Fiduciary and All Agency Funds:			
00128 Adult Probation Fund	5,350,957	3,521,721	8,872,678
00166 State Report Interest Fund	2,296,091	1,019,696	3,315,787
00501 County Clerk-Special	30,122,763	8,950,273	39,073,036
00502 County Clerk-Trust	14,989,761	105,798	15,095,559
00503 District Clerk-Special	7,165,780	(14,877)	7,150,902
00504 District Clerk-Trust	27,196,610	(452,957)	26,743,653
00505 Sheriff-Special	849,100	49,656	898,755
00506 County Clerk Special Trust Fund	16,957,862	(1,768,400)	15,189,463
00532 Escrow Fund	40,495,098	(505,577)	39,989,522
00537 Youth Village Special Fund	518	0	518
00542 DA - Police Agencies	36,665	1	36,666
00543 Adult Probation-Restitution	1,789,435	26,873	1,816,308
00544 DA - Attorney General	26,562	5	26,566
00545 DA - Unadjudicated-Gambling	57,978	2	57,980
00546 DA - Forfeitures-Narcotics	63,365	11	63,375
00550 Justice of the Peace 1-1 Special	617,663	1,589	619,252
00551 Justice of the Peace 1-2 Special	345,686	(1,040)	344,646
00553 Justice of the Peace 3-3 Special	95,202	(129)	95,073
00554 Justice of the Peace 2-1 Special	392,885	(2,160)	390,725
00555 Justice of the Peace 2-2 Special	130,530	(27,970)	102,560
00556 Justice of the Peace 3-1 Special	60,649	(21,955)	38,694
00557 Justice of the Peace 3-2 Special	167,524	-	167,524
00559 Justice of the Peace 4-1 Special	426,932	(2,788)	424,144
00560 Justice of the Peace 4-2 Special	76,995	(3,833)	73,162
00561 Justice of the Peace 5-1 Special	18,331	184	18,515
00562 Justice of the Peace 5-2 Special	258,088	(1,931)	256,157
00570 Dallas County Housing Fin.	49,499	3	49,501
00571 Dallas County Housing Fin.	510,060	26	510,086
00580 Constable 1 Special Fund No. 580	20,996	(4,327)	16,669
00581 Constable 2 Special Fund No. 581	1,707	6,517	8,224
00582 Constable 3 Special Fund No. 582	9,602	(6,346)	3,256
00584 Constable 4 Special Fund No. 584	7,003	-	7,003
00586 Constable 5 Special Fund No. 586	71,559	(950)	70,609
	<u>150,659,456</u>	<u>10,867,114</u>	<u>161,526,570</u>
Grand Total (Including Internal Service Fund)	<u>\$ 692,068,984</u>	<u>\$ (27,147,684)</u>	<u>\$ 664,921,300</u>
School Funds			
Operating	\$ 15,292,010	\$ (11,305,055)	\$ 3,986,955
Payroll	40,000	-	40,000
Bonds	19,896,277	(2,013,737)	17,882,540
Total School Funds	<u>35,228,287</u>	<u>(13,318,792)</u>	<u>21,909,495</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 NINE MONTHS ENDED JUNE 30, 2014**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
General Government				
1010 GG-County Judge	\$ 492,545	\$ 3,781	\$ 313,389	\$ 175,375
1011 Truancy Courts	1,526,285	12,199	935,440	578,647
1020 GG-Commissioners Court Administrator	1,581,539	18,285	1,024,282	538,972
1021 GG-Operation Services-Engineering	1,718,062	281,913	1,278,918	157,231
1022 GG-Operation Services- Facilities	16,544,360	2,062,918	9,845,787	4,635,655
1023 GG-Operation Services- Comm/Central Svcs	3,835,058	1,238,918	2,027,124	569,016
1024 GG-Operations Services-Records Mgt	811,223	49,772	472,450	289,001
1027 GG-Operations-Auto Service Center	2,842,559	586,505	1,925,534	330,519
1035 GG- Tax Assessor/Collector	12,194,983	217,758	8,457,865	3,519,360
1040 Human Resource/Civil Service	5,495,713	70,250	1,910,828	3,514,635
1041 HRCS - 52e Employees	-	-	26,002	(26,002)
1050 GG-County Treasurer	1,083,405	7,310	774,680	301,415
1060 Office of Budget and Evaluation	527,724	3,726	373,234	150,764
1070 GG-County Auditor	6,436,066	8,776	4,127,093	2,300,197
1080 GG-Purchasing	918,582	1,563	662,304	254,715
1210 Elections	5,792,958	141,072	4,924,402	727,484
Subtotal General Government	<u>61,801,061</u>	<u>4,704,746</u>	<u>39,079,330</u>	<u>18,016,985</u>
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	298,551	3,799	177,237	117,515
2060 Veterans Service	230,048	916	143,701	85,431
Subtotal Community Services	<u>528,600</u>	<u>4,715</u>	<u>320,938</u>	<u>202,946</u>
Law Enforcement				
3110 Executive	979,704	5,106	671,918	302,680
3113 Internal Affairs	686,206	1,289	510,892	174,025
3121 General Services	911,307	244	696,553	214,510
3122 Personnel	768,786	27,734	614,772	126,280
3123 Training	592,277	25,277	422,187	144,813
3124 Communications	1,937,087	2,763	1,322,943	611,381
3125 Fiscal	2,326,325	25,769	1,747,220	553,336
3126 Photo Lab	272,720	10,992	197,507	64,221
3128 Bonds	2,281,913	5,020	1,592,080	684,813
3129 Bailiff	7,992,912	908	6,418,973	1,573,032
3130 Warrants	4,233,927	11,102	3,244,326	978,498
3131 Fugitive Transportation	1,823,556	133	1,433,311	390,112
3132 Civil	1,992,627	5,108	1,485,676	501,844
3134 Criminal Investigation	2,349,372	31,977	1,735,914	581,480
3136 FLEET	153,291	953	106,091	46,246
3137 Freeway Management Program	11,170,202	331,901	7,951,543	2,886,759
3140 Detention Services	951,279	4,030	754,432	192,817
3141 North Tower	24,247,114	57,657	17,671,800	6,517,657
3142 West Tower	18,083,040	32,602	12,881,564	5,168,875
3145 George Allen Jail	1,618,343	1,665	5,468,921	(3,852,243)
3147 Central Intake	10,736,535	26,355	8,175,210	2,534,969
3148 South Tower	18,196,495	14,844	13,742,747	4,438,903
3150 Classification and Release	7,978,564	32,240	6,204,041	1,742,283
3152 Central Kitchen	8,328,621	606,210	5,373,531	2,348,880
3153 Central Laundry	1,355,938	-	1,005,911	350,027
3154 Inmate Transport	12,024,857	1,395	4,768,385	7,255,076
Subtotal Sheriff	<u>143,992,998</u>	<u>1,263,275</u>	<u>106,198,448</u>	<u>36,531,276</u>
3210 Constable Precinct #1	1,884,152	5,929	1,235,025	643,198
3220 Constable Precinct #2	2,231,464	5,466	1,523,774	702,224
3230 Constable Precinct #3	1,852,665	3,242	1,342,703	506,720
3240 Constable Precinct #4	1,699,166	7,165	1,164,593	527,407
3250 Constable Precinct #5	1,292,896	3,957	932,995	355,944
Subtotal Constable	<u>8,960,343</u>	<u>25,760</u>	<u>6,199,091</u>	<u>2,735,492</u>
3311 Crime Lab	5,705,059	262,911	3,619,346	1,822,802

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE NINE MONTHS ENDED JUNE 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)			
3312 Medical Examiner	5,959,408	296,208	4,223,070	1,440,130
3313 Breath Alcohol Program	352,125	-	200,128	151,997
Subtotal Institute of Forensic Sciences	12,016,593	559,119	8,042,545	3,414,929
3320 Community Supervision	678,506	78,187	484,822	115,497
3330 Public Service Program	1,164,632	4,454	704,341	455,837
Subtotal Law Enforcement	166,813,072	1,930,794	121,629,246	43,253,032
Justice Administration				
3340 Building Security	2,543,254	196,450	1,694,802	652,002
3341 Emergency Management	515,111	4,713	316,051	194,347
3342 Fire Marshal	926,286	209,016	543,100	174,171
4011 District Attorney	39,305,722	315,204	28,568,037	10,422,481
4012 DA-Special Allocation	-	-	(22,952)	22,952
4013 Drug Court Program	317,851	471	262,065	55,316
4014 Jail Diversion	1,777,514	17,473	1,071,112	688,929
4015 Divert Court Department	255,839	22,123	174,476	59,240
4020 District Clerk	12,973,354	49,752	8,758,150	4,165,452
4031 County Clerk	10,121,085	74,228	6,522,324	3,524,534
4032 County Clerk-Collections	949,130	17,020	625,454	306,655
4033 Truancy Courts Clerks	1,265,748	-	789,828	475,920
4040 Public Defender	11,733,220	22,903	8,077,127	3,633,190
4051 District Court Administration	175,746	424	121,605	53,716
4056 Domestic Relations Office Administration	2,336,370	6,898	1,562,867	766,605
4060 Jury Service	2,216,451	106,553	1,578,507	531,392
4065 Grand Jury Service	205,000	-	156,708	48,292
4071 5th Court of Appeals	139,289	-	101,814	37,475
4072 First Admin. Judicial Region	144,698	-	144,697	1
4080 Court Cost Miscellaneous	3,477,844	14,742	230,554	3,232,547
4110 14th Civil District Court	226,167	2,204	166,349	57,614
4115 44th Civil District Court	240,122	395	164,371	75,356
4120 68th Civil District Court	213,619	458	138,246	74,914
4125 95th Civil District Court	228,087	466	152,147	75,474
4130 101st Civil District Court	231,064	531	155,948	74,585
4135 116th Civil District Court	234,350	926	163,008	70,416
4140 134th Civil District Court	285,255	444	196,454	88,357
4145 160th Civil District Court	231,946	947	159,697	71,301
4150 162nd Civil District Court	236,170	646	155,730	79,794
4155 191st Civil District Court	241,387	622	144,427	96,338
4160 192nd Civil District Court	241,050	559	164,003	76,489
4165 193rd Civil District Court	251,352	944	164,295	86,114
4170 298th Civil District Court	231,985	650	160,017	71,318
4175 Civil District Masters	288,132	923	201,192	86,017
4180 Civil Tax Court	78,135	164	65,524	12,447
4210 254th Family Court	450,987	1,461	344,729	104,798
4215 255th Family Court	498,782	334	375,952	122,495
4220 256th Family Court	458,683	951	321,299	136,434
4225 301st Family Court	569,994	624	428,170	141,200
4230 302nd Family Court	479,528	953	360,051	118,524
4235 303rd Family Court	427,105	565	335,177	91,363
4240 330th Family Court	506,434	589	399,143	106,701
4250 IV-D Court	252,000	609	191,761	59,630
4310 304th Juvenile Court	3,283,342	261,387	2,848,061	173,894
4320 305th Juvenile Court	3,058,268	262,888	2,618,929	176,452
4401 Criminal District Court #1	794,127	657	711,210	82,259
4402 Criminal District Court #2	739,648	1,138	672,162	66,348
4403 Criminal District Court #3	666,163	1,220	599,091	65,853
4404 Criminal District Court #4	822,253	953	706,066	115,233
4405 Criminal District Court #5	797,852	717	697,026	100,109
4406 Criminal District Court #6	726,035	2,005	645,345	78,685
4407 Criminal District Court #7	1,247,605	816	1,045,581	201,209

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE NINE MONTHS ENDED JUNE 30, 2014**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4410 194th Criminal District Court	993,244	977	899,012	93,255
4415 195th Criminal District Court	762,553	1,298	635,487	125,769
4420 203rd Criminal District Court	752,004	1,003	624,217	126,785
4425 204th Criminal District Court	833,888	593	766,137	67,159
4430 265th Criminal District Court	663,398	581	576,942	85,874
4435 282nd Criminal District Court	617,144	1,066	546,102	69,977
4440 283rd Criminal District Court	769,575	800	630,580	138,194
4445 291st Criminal District Court	789,202	1,036	684,441	103,726
4450 292nd Criminal District Court	797,260	2,325	609,598	185,337
4455 363rd Criminal District Court	922,758	1,016	818,741	103,001
4460 Criminal District Magistrates	1,517,295	1,714	1,090,954	424,627
4465 Staff Attorneys	454,499	2,444	329,577	122,478
4470 Criminal District Court Manager	262,115	8,289	200,209	53,618
4501 County Court at Law #1	392,097	1,881	267,217	122,999
4502 County Court at Law #2	391,239	327	278,350	112,562
4503 County Court at Law #3	398,145	1,772	285,386	110,987
4504 County Court at Law #4	434,610	444	276,785	157,381
4505 County Court at Law #5	404,629	425	267,994	136,209
4601 County Criminal Court #1	495,823	389	365,601	129,832
4602 County Criminal Court #2	493,342	1,667	368,578	123,097
4603 County Criminal Court #3	519,494	1,076	413,137	105,281
4604 County Criminal Court #4	556,178	1,932	334,785	219,461
4605 County Criminal Court #5	501,997	2,397	326,570	173,030
4606 County Criminal Court #6	526,828	1,707	386,404	138,718
4607 County Criminal Court #7	491,350	440	344,394	146,516
4608 County Criminal Court #8	569,398	837	391,721	176,840
4609 County Criminal Court #9	458,939	2,106	339,656	117,177
4610 County Criminal Court #10	470,559	903	340,569	129,087
4611 County Criminal Court #11	587,204	2,070	382,396	202,739
4615 County Criminal Court of Appeals	355,061	2,232	207,112	145,717
4616 County Criminal Court of Appeals #2	516,726	1,508	390,576	124,641
4617 County Criminal Court - Magistrate	140,182	40	93,808	46,334
4620 County Criminal Court Manager	175,709	2,839	129,986	42,884
4701 Probate Court #1	597,203	1,847	423,685	171,671
4702 Probate Court #2	632,747	1,188	427,387	204,172
4703 Probate Court #3	1,291,341	10,746	886,078	394,517
4704 Investigators/Court Visitor Program	368,815	2,041	333,735	33,040
4811 J.P- 1-1	1,043,575	7,015	690,405	346,155
4812 J.P- 1-2	511,168	9,005	398,709	103,454
4821 J.P- 2-1	601,126	4,178	429,512	167,435
4822 J.P- 2-2	659,492	1,239	452,050	206,203
4831 J.P- 3-1	766,654	4,378	547,584	214,693
4832 J.P- 3-2	713,916	1,996	444,272	267,648
4833 J P 3-3	154,186	-	101,718	52,468
4841 J.P- 4-1	587,226	2,709	486,523	97,994
4842 J P 4-2	568,400	7,128	353,130	208,143
4851 J.P- 5-1	628,370	2,431	290,190	335,749
4852 J.P- 5-2	654,348	3,623	447,503	203,222
Subtotal Justice Administration	139,410,152	1,716,372	98,242,987	39,450,793
Health and Social Services				
1110 Employee Health Clinic	414,459	12,921	278,415	123,123
2070 Welfare Assistance	2,998,265	48,649	2,003,675	945,940
5110 Juvenile Administration	20,072,240	2,734,037	12,997,676	4,340,527
5114 Juvenile-Detention Center	14,512,560	37,190	9,384,410	5,090,960
5115 Juvenile-Emergency Shelter	2,196,817	6,174	1,517,673	672,970
5116 Juvenile-Letot Center	3,057,712	10,763	2,025,243	1,021,707
5117 Juvenile-Youth Village	3,776,846	22,248	2,523,692	1,230,905
5118 Juvenile-Medlock Center	4,364,188	16,479	2,736,748	1,610,961
5210 Health Administration	1,798,365	214,128	1,027,647	556,590
5211 Environmental Health	1,182,199	85,762	697,760	398,677

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE NINE MONTHS ENDED JUNE 30, 2014**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
5212 Public Health Lab	1,964,237	224,122	1,151,418	588,697
5213 Preventive Health	2,620,397	141,407	1,433,523	1,045,467
5214 Communicable Disease Control	569,538	8,007	279,358	282,173
5215 STD Clinic	1,650,339	39,688	873,774	736,877
5216 TB Clinic	1,845,232	87,760	1,207,673	549,799
Subtotal Health and Human Services	<u>63,023,395</u>	<u>3,689,335</u>	<u>40,138,687</u>	<u>19,195,372</u>
5310 Budget Office Community Contracts (Menta	4,604,766	554,699	3,996,930	53,138
5330 CPS Program	3,338,893	1,421,637	1,866,558	50,698
Subtotal Health and Social Services	<u>7,943,660</u>	<u>1,976,336</u>	<u>5,863,488</u>	<u>103,836</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	218,687	19,385	144,009	55,294
5430 Truancy Enforcement Center	658,852	209,492	436,310	13,050
9910 Countywide Appropriations	11,588,798	971,977	7,145,462	3,471,360
9930 Cash Match for Grants	4,747,769	-	4,747,769	-
9940 Reserves and Contingency	1,564,231	-	-	1,564,231
Subtotal Other Operating	<u>18,778,338</u>	<u>1,200,853</u>	<u>12,473,549</u>	<u>5,103,935</u>
9950 Emergency Reserves	41,370,307	-	-	41,370,307
Grand Total (b)	<u>\$ 499,668,583</u>	<u>\$ 15,223,152</u>	<u>\$ 317,748,226</u>	<u>\$ 166,697,205</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 NINE MONTHS ENDED JUNE 30, 2014

Exhibit C

FUND	FY 2014	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS ACCRUED FY 13 REVERSED FY 14		JUNE 2014	ENCUMBRANCES	OF BUDGET
	(a)	(b)	(c)			
105 Road & Bridge	\$ 65,623,287	\$ 81,914	\$ 736,820	\$ 2,836,186	\$ 42,707,757	\$ 22,915,530
120 General Fund	499,668,583	4,973,988	15,223,152	36,581,038	332,971,378	166,697,205
126 Permanent Improvement Fund	7,228,211	520,354	2,642,177	417,984	4,989,337	2,238,874
162 Alternate Dispute Resolution	3,087,302	6,486	2,742	28,946	293,909	2,793,393
168 Dallas County Historical Commission	11,967	-	-	-	-	11,967
169 Historical Exhibit	3,472,601	618	-	319,211	2,555,942	916,659
195 Major Technology Fund	30,716,568	681,360	4,707,136	1,513,259	19,501,234	11,215,334
196 Major Projects	236,795,885	5,202,315	83,127,607	9,039,413	121,022,335	115,773,549
205 Interest & Debt Retirement Fund	34,832,660	750	-	-	13,291,958	21,540,702
466 Grants	101,248,956	2,542,634	6,359,973	5,193,377	54,505,353	46,743,603
467 HUD Section 8	34,315,241	117,199	155,540	2,576,630	23,365,275	10,949,967
468 Charter School Grants	8,966,779	179,430	58,361	496,695	4,889,076	4,077,704
470 Law Library Fund	1,164,553	6,448	142,023	44,237	806,259	358,295
471 Appellate Judicial System	429,773	4,070	-	36,338	256,391	173,382
Total	<u>\$ 1,027,562,368</u>	<u>\$ 14,317,566</u>	<u>\$ 113,155,532</u>	<u>\$ 59,083,314</u>	<u>\$ 621,156,203</u>	<u>\$ 406,406,165</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 NINE MONTHS ENDED JUNE 30, 2014**

Exhibit D

FUND	FY2014 BUDGET	INFO ONLY REVENUES ACCRUED FY13 REVERSED FY 14 (a)	MONTH OF JUNE 2014	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 38,041,838	\$ 107,550	\$ 2,201,722	\$ 30,138,093	\$ 7,903,745
120 General Fund	430,765,947	(8,427,999)	10,726,315	398,622,096	32,143,852
126 Permanent Improvement	2,875,560	17,667	6,334	2,809,234	66,326
162 Alternate Dispute	740,084	(2,755)	46,533	517,318	222,766
168 Historical Commission	28	(0)	1	5	23
169 Historical Exhibit	3,472,601	(153,422)	143,841	2,859,749	612,852
195 Major Technology	21,664,857	(213,893)	53,654	21,510,139	154,718
196 Major Projects	73,696,412	680,131	62,868	71,390,970	2,305,442
205 Debt Service	31,742,438	(9,123)	88,039	31,762,133	(19,695)
466 Projected Federal Grants	77,106,900	(12,915,722)	4,044,555	50,711,378	26,395,522
467 HUD Section 8	28,761,292	-	2,629,234	23,328,642	5,432,650
468 Charter School Grants	7,713,414	(595,108)	536,490	4,744,416	2,968,998
470 Law Library	964,593	(11,987)	64,056	661,096	303,497
471 Appellate Judicial	309,039	(2,895)	53,538	277,791	31,248
TOTAL	\$ 717,855,003	\$ (21,527,555)	\$ 20,657,180	\$ 639,333,060	\$ 78,521,943

(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 JUNE 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 NINE MONTHS ENDED JUNE 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	4,496,921	120	49105	4,496,921
105	2550	Road Reserves	7910	1,964,275	120	49105	1,964,275
105	2550	Road Reserves	7910	3,000,000	120	49105	3,000,000
105	2550	Road Reserves	7996	20,000,000	196	49105	20,000,000
105	2550	Road Reserves	7905	7,533,722	105	49105	7,533,722 (a)
162	4054	Alternative Dispute	7910	185,989	120	49162	185,989
169	2090	Historical Exhibit Fund	7910	30,000	120	49169	30,000
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
470	6010	Law Library	7932	175,000	532	49470	175,000 (c)
471	4090	GF - Appellate Ct Fee	7910	90,381	120	49471	90,381
532	91002 (b)	Sheriff Federal Forfeitures	7910	113,136	120	49532	113,136
532	91048 (b)	Probate Courts Escrow	7910	54,142	120	49532	54,142
532	94036 (b)	Elections Escrow	7910	44,497	196	49532	44,497
532	94081 (b)	Records Management - C/C & D/C	7910	418,174	120	49532	418,174
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	961,786	196	49532	961,786
541	0	DA Drug Court Contribution	7910	60,000	120	49541	60,000
571	5363	Housing Bond	5590	74,959	120	47780	74,959
571	5363	Housing Bond	5590	130,930	120	47780	130,930
TOTAL				<u>40,689,250</u>	<u>40,689,250</u>		

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