



DALLAS COUNTY  
COUNTY AUDITOR

November 7, 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. The Balance Sheet and each of the accompanying statements were prepared using an Other Comprehensive Basis of Accounting ("OCBOA") and do not include adjustments required for the County's Comprehensive Annual Financial Report (CAFR).

Balance Sheet: Tax, Fee, and Bond Funds as of September 30, 2014

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

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

<b>ASSETS</b>		
Cash and Investments		\$ 376,976,112
Inventories, Stock Room		1,697,673
Net Receivables - County Taxes	4,607,568	
Net Receivables - Other	<u>17,158,000 (a)</u>	
Subtotal Net Receivables	21,765,568	
Due from Other Governmental Units	<u>9,254,950</u>	
Total Receivables		31,020,518
General Fixed Assets	796,327,267	
Less: Accumulated Depreciation	<u>(351,834,042)</u>	444,493,225
Construction in Progress		105,433,476
Infrastructure		<u>26,671,048</u>
		576,597,750
Prepayments and other assets		1,474,954
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		<u>123,376,699</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 1,111,143,705</u></u>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	23,899,411 (b)	
Due to Other Governmental Units	22,006,417	
Bonded Debt and Interest Payable to Maturity	<u>127,186,131</u>	
<b>TOTAL LIABILITIES</b>		173,091,960
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		3,172,627
Investment in Fixed Assets		576,597,750
Projects		145,656,437
General Fund - Encumbrances		8,917,314
General Fund - Current Year Budgeted Operations		60,342,022
Projects - Encumbrances		77,704,999
Other - Encumbrances		13,117,385
 <b>UNRESERVED</b>		
General Fund		17,014,941 (b)
Other, includes taxes and other receivables which total	\$ 11,447,568	<u>35,528,272</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 1,111,143,705</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 SEPTEMBER 30, 2014**

Exhibit A  
1 of 2

FUND	<u>Beginning Balance</u>	<u>Net Monthly Activity</u>	<u>Ending Balance</u>
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00120 General Fund	\$ 120,994,852	\$ (27,269,304)	\$ 93,725,548
00124 Jury Fund	17,135	(17,135)	-
00125 Petit Jury Fund	(23,535)	30,043	6,508 (a)
00130 Election Fund-Special	33,248	-	33,248
00170 Return Check Collection	(351,054)	19,348	(331,707)
00190 CMAQ-Congestion, Mitigation & Air	941,220	-	941,220
00196 Major Projects	218,911,288	(20,493,778)	198,417,510
00205 Interest & Debt Retirement Fund	3,808,275	1,157	3,809,433
00210 DS Arbitrage Rebate	168	0	168
00466 Projected Federal Grants	9,195,793	(5,280,225)	3,915,568
	<u>353,527,389</u>	<u>(53,009,893)</u>	<u>300,517,496</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00105 Road & Bridge	17,977,792	3,749,186	21,726,978
00126 Permanent Improvement Fund	4,211,941	(347,487)	3,864,454
00162 Alternate Dispute Resolution	2,456,282	2,696	2,458,978
00168 Dallas County Historical Commission	11,438	0	11,439
00169 Historical Exhibit	857,647	93,037	950,684
00195 Major Technology Fund	11,633,567	(1,778,535)	9,855,033
00467 HUD Section 8	3,455,830	(146,933)	3,308,897
00468 Charter School Grants	3,098,015	85,512	3,183,527
00470 Law Library Fund	265,914	(13,840)	252,074
00471 Appellate Judicial System	123,728	(37,337)	86,391
00500 Payroll	(2,932)	802	(2,130) (a)
00535 District Attorney Forfeiture	272,984	30,049	303,033
00538 DA - Check Processing	31,931	9,456	41,386
00540 DA - Forfeitures-Federal	39,136	5	39,141
00541 DA - Forfeitures-State	383,880	16,341	400,221
00547 DA - State Forfeitures/Other	163,051	10,328	173,379
00704 Unallocated Tax	1,206,404	(334,346)	872,058
	<u>46,186,609</u>	<u>1,338,933</u>	<u>47,525,542</u>
<b>Capital Project Funds:</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	2,732,960	(169,105)	2,563,855
00440 Tax Notes Series 2013	7,345,251	9,670,685	17,015,936
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>10,961,494</u>	<u>9,501,580</u>	<u>20,463,074</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>419,145,492</u>	<u>(42,169,380)</u>	<u>376,976,112</u>

(a) Negative balance due to timing differences in posting expenditures and transfers to general ledger.

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 SEPTEMBER 30, 2014**

Exhibit A  
2 of 2

<b>FUND</b>	<b>Beginning Balance</b>	<b>Net Monthly Activity</b>	<b>Ending Balance</b>
21734 Internal Service Fund	1,853,040	457,044	2,310,084
<b>Fiduciary and All Agency Funds:</b>			
00128 Adult Probation Fund	5,231,350	3,679,636	8,910,987
00166 State Report Interest Fund	2,140,403	1,304,415	3,444,818
00501 County Clerk-Special	56,351,605	39,377	56,390,982
00502 County Clerk-Trust	15,256,709	160,167	15,416,876
00503 District Clerk-Special	6,896,308	(1,131,295)	5,765,013
00504 District Clerk-Trust	27,204,929	(112,865)	27,092,064
00505 Sheriff-Special	1,185,626	(311,714)	873,911
00506 County Clerk Special Trust Fund	13,914,373	6,001,610	19,915,984
00532 Escrow Fund	41,310,994	(901,766)	40,409,228
00537 Youth Village Special Fund	518	0	518
00542 DA - Police Agencies	36,668	1	36,669
00543 Adult Probation-Restitution	1,830,944	73,642	1,904,586
00544 DA - Attorney General	26,575	5	26,579
00545 DA - Unadjudicated-Gambling	57,984	3	57,987
00546 DA - Forfeitures-Narcotics	63,396	11	63,407
00550 Justice of the Peace 1-1 Special	617,347	(15,176)	602,172
00551 Justice of the Peace 1-2 Special	346,545	965	347,509
00553 Justice of the Peace 3-3 Special	94,923	(2,062)	92,861
00554 Justice of the Peace 2-1 Special	393,432	(1,671)	391,761
00555 Justice of the Peace 2-2 Special	102,290	1,967	104,257
00556 Justice of the Peace 3-1 Special	48,454	(9,013)	39,441
00557 Justice of the Peace 3-2 Special	166,774	5	166,779
00559 Justice of the Peace 4-1 Special	422,586	(46,015)	376,571
00560 Justice of the Peace 4-2 Special	74,995	(14,662)	60,333
00561 Justice of the Peace 5-1 Special	21,878	214	22,092
00562 Justice of the Peace 5-2 Special	256,889	412	257,301
00570 Dallas County Housing Fin.	49,509	1	49,510
00571 Dallas County Housing Fin.	1,203,436	35	1,203,471
00580 Constable 1 Special Fund No. 580	16,669	4,054	20,724
00581 Constable 2 Special Fund No. 581	1,707	9,140	10,847
00582 Constable 3 Special Fund No. 582	7,036	10,606	17,641
00584 Constable 4 Special Fund No. 584	7,953	3,860	11,813
00586 Constable 5 Special Fund No. 586	73,493	(3,209)	70,284
	<u>175,414,299</u>	<u>8,740,677</u>	<u>184,154,976</u>
Grand Total (Including Internal Service Fund)	<u>\$ 596,412,832</u>	<u>\$ (32,971,659)</u>	<u>\$ 563,441,173</u>
<b>School Funds</b>			
Operating	\$ 15,243,643	\$ 3,657,154	\$ 18,900,797
Payroll	40,000	-	40,000
Bonds	4,746,860	(2,056,219)	2,690,641
Total School Funds	<u>\$ 20,030,503</u>	<u>\$ 1,600,935</u>	<u>\$ 21,631,438</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 TWELVE MONTHS ENDED SEPTEMBER 30, 2014**

Department	Budget (a)	Encumbrance	Actual	Funds Available
<b>General Government</b>				
1010 GG-County Judge	\$ 473,707	\$ 1,161	\$ 458,401	\$ 14,145
1011 Truancy Courts	1,385,410	5,332	1,315,935	64,143
1020 GG-Commissioners Court Administrator	1,632,459	5,047	1,525,847	101,566
1021 GG-Operation Services-Engineering	1,755,701	112,767	1,565,804	77,130
1022 GG-Operation Services- Facilities	16,580,857	2,041,027	13,529,477	1,010,353
1023 GG-Operation Services- Comm/Central Svcs	3,852,582	887,270	2,724,553	240,759
1024 GG-Operations Services-Records Mgt	757,127	15,769	709,041	32,317
1027 GG-Operations-Auto Service Center	2,836,938	151,888	2,660,957	24,092
1035 GG- Tax Assessor/Collector	12,352,714	122,754	12,043,594	186,366
1040 Human Resource/Civil Service	3,221,093	54,454	2,590,390	576,249
1041 HRCS - 52e Employees	30,740	-	30,737	3
1050 GG-County Treasurer	1,111,404	1,102	1,109,470	832
1060 Office of Budget and Evaluation	537,004	2,923	526,490	7,591
1070 GG-County Auditor	6,040,029	2,016	5,908,162	129,852
1080 GG-Purchasing	888,523	439	885,908	2,176
1210 Elections	6,084,409	113,328	5,879,489	91,592
<b>Subtotal General Government</b>	<b>59,540,696</b>	<b>3,517,276</b>	<b>53,464,256</b>	<b>2,559,164</b>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	264,195	632	261,795	1,768
2060 Veterans Service	212,046	196	207,482	4,368
<b>Subtotal Community Services</b>	<b>476,242</b>	<b>828</b>	<b>469,277</b>	<b>6,136</b>
<b>Law Enforcement</b>				
3110 Executive	994,309	4,791	969,072	20,447
3113 Internal Affairs	738,781	616	738,034	130
3121 General Services	962,860	0	955,976	6,884
3122 Personnel	854,051	4,835	845,333	3,884
3123 Training	615,321	2,708	606,747	5,866
3124 Communications	1,876,738	7,345	1,859,398	9,996
3125 Fiscal	2,421,109	1,411	2,402,573	17,125
3126 Photo Lab	293,286	5,057	274,240	13,990
3128 Bonds	2,344,337	1,365	2,342,942	29
3129 Bailiff	9,229,163	625	9,224,820	3,719
3130 Warrants	4,674,160	3,853	4,670,709	(402)
3131 Fugitive Transportation	2,017,726	163	2,009,247	8,316
3132 Civil	2,235,295	1,148	2,170,484	63,663
3134 Criminal Investigation	2,528,495	16,708	2,485,806	25,982
3136 FLEET	178,633	230	153,507	24,897
3137 Freeway Management Program	11,840,599	347,721	11,398,105	94,774
3140 Detention Services	1,114,789	3,169	1,110,598	1,022
3141 North Tower	25,709,804	6,061	25,687,877	15,865
3142 West Tower	18,627,272	14,080	18,599,027	14,164
3145 George Allen Jail	6,155,583	-	6,149,904	5,680
3147 Central Intake	11,757,591	(186)	11,754,130	3,647
3148 South Tower	19,910,958	2,603	19,905,326	3,029
3150 Classification and Release	8,938,375	7,184	8,928,542	2,649
3152 Central Kitchen	8,162,681	255,787	7,648,898	257,996
3153 Central Laundry	1,453,970	3,480	1,451,051	(561)
3154 Inmate Transport	8,653,059	686	8,604,533	47,841
<b>Subtotal Sheriff</b>	<b>154,289,184</b>	<b>691,438</b>	<b>152,947,113</b>	<b>650,634</b>
3210 Constable Precinct #1	1,834,088	3,646	1,773,868	56,575
3220 Constable Precinct #2	2,161,356	2,003	2,141,433	17,921
3230 Constable Precinct #3	1,979,496	2,415	1,939,084	37,997
3240 Constable Precinct #4	1,732,571	1,117	1,688,903	42,550
3250 Constable Precinct #5	1,370,776	2,675	1,360,658	7,443
<b>Subtotal Constable</b>	<b>9,078,287</b>	<b>11,855</b>	<b>8,903,946</b>	<b>162,486</b>
3311 Crime Lab	5,587,455	211,477	5,226,782	149,196
3312 Medical Examiner	6,259,728	88,288	6,059,756	111,684
3313 Breath Alcohol Program	335,748	22,948	280,848	31,951
<b>Subtotal Institute of Forensic Sciences</b>	<b>12,182,932</b>	<b>322,714</b>	<b>11,567,386</b>	<b>292,832</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 TWELVE MONTHS ENDED SEPTEMBER 30, 2014**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
3320 Community Supervision	678,506	26,496	631,737	20,273
3330 Public Service Program	1,016,616	2,100	1,015,695	(1,180)
<b>Subtotal Law Enforcement</b>	<b>177,245,525</b>	<b>1,054,603</b>	<b>175,065,878</b>	<b>1,125,044</b>
<b>Justice Administration</b>				
3340 Building Security	2,579,130	201,327	2,259,770	118,033
3341 Emergency Management	484,598	3,602	425,398	55,598
3342 Fire Marshal	942,834	148,367	744,662	49,805
4011 District Attorney	41,173,609	166,674	40,930,052	76,883
4012 DA-Special Allocation	4,717	-	4,716	1
4013 Drug Court Program	371,526	386	370,235	905
4014 Jail Diversion	1,657,193	1,737	1,595,307	60,148
4015 Divert Court Department	264,373	3,430	256,941	4,002
4020 District Clerk	12,735,288	12,722	12,705,236	17,330
4031 County Clerk	9,553,109	25,614	9,353,927	173,568
4032 County Clerk-Collections	929,612	6,452	900,820	22,339
4033 Truancy Courts Clerks	1,132,763	-	1,132,758	5
4040 Public Defender	11,546,149	6,034	11,529,776	10,339
4051 District Court Administration	180,178	60	174,106	6,012
4056 Domestic Relations Office Administration	2,270,042	4,308	2,246,782	18,952
4060 Jury Service	2,210,990	27,861	2,080,355	102,775
4065 Grand Jury Service	215,000	-	213,958	1,042
4071 5th Court of Appeals	146,367	-	146,364	3
4072 First Admin. Judicial Region	144,698	-	144,697	1
4080 Court Cost Miscellaneous	557,811	5,293	296,702	255,816
4110 14th Civil District Court	243,416	1,658	235,256	6,502
4115 44th Civil District Court	241,000	241	235,716	5,043
4120 68th Civil District Court	204,371	233	202,661	1,478
4125 95th Civil District Court	226,140	200	218,965	6,975
4130 101st Civil District Court	231,163	96	229,112	1,955
4135 116th Civil District Court	241,477	1	235,733	5,743
4140 134th Civil District Court	278,246	7	274,973	3,265
4145 160th Civil District Court	230,770	512	228,866	1,392
4150 162nd Civil District Court	234,898	129	222,721	12,048
4155 191st Civil District Court	230,150	121	207,540	22,489
4160 192nd Civil District Court	240,083	121	236,079	3,884
4165 193rd Civil District Court	248,884	590	230,063	18,231
4170 298th Civil District Court	239,571	34	232,364	7,173
4175 Civil District Masters	288,220	597	287,159	464
4180 Civil Tax Court	89,135	121	88,937	77
4210 254th Family Court	488,142	332	485,914	1,896
4215 255th Family Court	530,434	-	527,713	2,721
4220 256th Family Court	480,471	372	478,535	1,564
4225 301st Family Court	606,604	256	603,373	2,975
4230 302nd Family Court	520,752	301	513,935	6,516
4235 303rd Family Court	480,838	179	476,850	3,809
4240 330th Family Court	574,090	490	572,768	832
4250 IV-D Court	257,500	79	257,320	101
4310 304th Juvenile Court	3,947,132	20,917	3,924,097	2,118
4320 305th Juvenile Court	3,595,059	104,409	3,489,520	1,129
4401 Criminal District Court #1	998,294	269	993,718	4,307
4402 Criminal District Court #2	904,279	574	901,710	1,996
4403 Criminal District Court #3	890,586	868	886,857	2,862
4404 Criminal District Court #4	897,363	603	894,678	2,082
4405 Criminal District Court #5	947,043	364	940,645	6,034
4406 Criminal District Court #6	920,354	965	917,603	1,786
4407 Criminal District Court #7	1,335,231	339	1,334,527	365
4410 194th Criminal District Court	1,439,714	572	1,436,518	2,623
4415 195th Criminal District Court	870,775	444	865,781	4,551
4420 203rd Criminal District Court	859,182	501	853,534	5,148
4425 204th Criminal District Court	1,044,677	337	1,043,051	1,289
4430 265th Criminal District Court	839,371	428	835,421	3,522
4435 282nd Criminal District Court	763,043	448	757,207	5,389
4440 283rd Criminal District Court	897,751	333	895,885	1,533
4445 291st Criminal District Court	968,281	619	966,077	1,586

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2014**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4450 292nd Criminal District Court	845,575	891	805,935	38,749
4455 363rd Criminal District Court	1,057,454	698	1,053,405	3,351
4460 Criminal District Magistrates	1,612,111	586	1,562,854	48,671
4465 Staff Attorneys	471,256	75	467,372	3,810
4470 Criminal District Court Manager	301,649	30	300,013	1,607
4501 County Court at Law #1	398,810	1,100	385,976	11,734
4502 County Court at Law #2	408,445	99	405,587	2,760
4503 County Court at Law #3	419,623	1,135	412,636	5,852
4504 County Court at Law #4	449,944	224	404,162	45,558
4505 County Court at Law #5	407,264	157	388,347	18,759
4601 County Criminal Court #1	519,824	680	518,024	1,119
4602 County Criminal Court #2	527,053	164	526,648	241
4603 County Criminal Court #3	577,732	788	576,922	21
4604 County Criminal Court #4	488,952	1,158	469,950	17,844
4605 County Criminal Court #5	514,488	187	450,567	63,734
4606 County Criminal Court #6	553,879	735	553,124	21
4607 County Criminal Court #7	517,298	828	496,193	20,277
4608 County Criminal Court #8	618,127	51	585,610	32,466
4609 County Criminal Court #9	493,932	763	491,978	1,191
4610 County Criminal Court #10	493,605	495	491,942	1,167
4611 County Criminal Court #11	597,061	367	557,620	39,074
4615 County Criminal Court of Appeals	370,579	359	295,932	74,288
4616 County Criminal Court of Appeals #2	564,341	933	562,400	1,008
4617 County Criminal Court - Magistrate	94,870	32	94,825	12
4620 County Criminal Court Manager	190,874	43	170,340	20,491
4701 Probate Court #1	615,839	1,258	609,606	4,975
4702 Probate Court #2	641,289	777	610,078	30,433
4703 Probate Court #3	1,345,257	5,611	1,297,846	41,800
4704 Investigators/Court Visitor Program	615,770	372	544,835	70,563
4811 J.P- 1-1	988,546	2,364	982,619	3,563
4812 J.P- 1-2	579,673	11,721	565,335	2,617
4821 J.P- 2-1	631,427	9,524	611,663	10,240
4822 J.P- 2-2	682,677	191	647,320	35,167
4831 J.P- 3-1	792,218	1,217	785,002	6,000
4832 J.P- 3-2	691,282	4,580	640,057	46,645
4833 J.P 3-3	157,796	-	145,603	12,193
4841 J.P- 4-1	686,503	1,844	683,184	1,475
4842 J.P 4-2	525,913	4,536	516,228	5,150
4851 J.P- 5-1	416,269	2,184	403,749	10,336
4852 J.P- 5-2	650,177	28	647,893	2,255
4862 J.P 3-A	74	-	72	2
<b>Subtotal Justice Administration</b>	<u>142,139,934</u>	<u>812,312</u>	<u>139,451,393</u>	<u>1,876,228</u>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	425,583	5,821	405,838	13,924
2070 Welfare Assistance	2,784,752	36,326	2,690,353	58,073
5110 Juvenile Administration	20,326,049	1,512,715	17,359,267	1,454,068
5114 Juvenile-Detention Center	13,517,136	26,961	13,409,890	80,285
5115 Juvenile-Emergency Shelter	2,215,809	302	2,211,503	4,004
5116 Juvenile-Letot Center	2,970,381	1,327	2,941,008	28,046
5117 Juvenile-Youth Village	3,619,631	5,910	3,622,762	(9,040)
5118 Juvenile-Medlock Center	3,995,538	4,621	3,964,865	26,052
5210 Health Administration	1,707,620	102,401	1,488,359	116,860
5211 Environmental Health	1,275,668	67,047	1,122,131	86,489
5212 Public Health Lab	1,787,678	67,110	1,661,653	58,915
5213 Preventive Health	2,278,421	118,089	2,107,899	52,432
5214 Communicable Disease Control	456,094	15,523	435,078	5,493
5215 STD Clinic	1,300,700	32,301	1,251,152	17,248
5216 TB Clinic	1,848,890	44,427	1,762,084	42,379
<b>Subtotal Health and Human Services</b>	<u>60,509,951</u>	<u>2,040,881</u>	<u>56,433,841</u>	<u>2,035,228</u>
5310 Budget Office Community Contracts (Menta	5,602,405	193,123	5,341,751	67,531
5330 CPS Program	3,338,893	675,480	2,545,856	117,557
<b>Subtotal Health and Social Services</b>	<u>8,941,299</u>	<u>868,603</u>	<u>7,887,607</u>	<u>185,089</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 TWELVE MONTHS ENDED SEPTEMBER 30, 2014**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	206,308	9,499	158,817	37,993
5430 Truancy Enforcement Center	658,852	73,115	579,541	6,196
9910 Countywide Appropriations	11,158,357	540,196	8,548,408	2,069,753
9930 Cash Match for Grants	4,837,769	-	2,103,032	2,734,737
9940 Reserves and Contingency	63,631	-	-	63,631
<b>Subtotal Other Operating</b>	<u>16,924,918</u>	<u>622,811</u>	<u>11,389,798</u>	<u>4,912,310</u>
9950 Emergency Reserves	33,890,020	-	-	33,890,020
<b>Grand Total (b)</b>	<u>\$ 499,668,583</u>	<u>\$ 8,917,314</u>	<u>\$ 444,162,050</u>	<u>\$ 46,589,220</u>
<b>(a) Budget includes encumbrances which are carried forward from FY 13 in the amount of</b>				<u>\$ 8,628,588</u>
<b>(b) Reconciliation of budget components to budget funds available</b>				
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 TWELVE MONTHS ENDED SEPTEMBER 30, 2014

Exhibit C

FUND	FY 2014	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS		SEPTEMBER 2014	ENCUMBRANCES	OF BUDGET
	(a)	ACCRUED FY 13 REVERSED FY 14	(c)			
		(b)			(d)	
105 Road & Bridge	\$ 65,623,287	\$ 81,914	\$ 1,154,787	\$ (919,081)	\$ 49,491,015	\$ 16,132,273
120 General Fund	499,668,583	4,973,988	8,917,314	45,756,114	453,079,364	46,589,220
126 Permanent Improvement Fund	7,228,211	520,354	1,949,643	309,666	5,270,986	1,957,225
162 Alternate Dispute Resolution	3,087,302	6,486	2,288	89,145	491,260	2,596,042
168 Dallas County Historical Commission	11,967	-	-	-	-	11,967
169 Historical Exhibit	3,472,601	618	-	273,564	3,394,043	78,558
195 Major Technology Fund	30,716,568	681,360	2,552,006	1,828,170	24,047,683	6,668,885
196 Major Projects	236,766,072	5,202,315	70,445,542	7,622,851	124,290,595	112,475,478
205 Interest & Debt Retirement Fund	34,832,660	750	-	-	13,291,958	21,540,702
466 Grants	119,912,615	2,542,634	9,667,939	10,685,701	80,477,677	39,434,939
467 HUD Section 8	34,389,543	117,199	163,282	2,318,343	31,153,140	3,236,403
468 Charter School Grants	14,605,003	179,430	113,302	662,479	6,991,243	7,613,761
470 Law Library Fund	1,164,553	6,448	66,144	141,928	1,013,102	151,452
471 Appellate Judicial System	429,773	4,070	-	52,984	386,206	43,567
Total	<u>\$ 1,051,908,740</u>	<u>\$ 14,317,566</u>	<u>\$ 95,032,246</u>	<u>\$ 68,821,865</u>	<u>\$ 793,378,271</u>	<u>\$ 258,530,469</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.

(d) September expenditures are net of an adjustment of interfund transfers between Fund 105 and Fund 120 in the amount of \$2,352,572.

**REVENUE**  
**BUDGET/ACTUAL-TAX AND FEE FUNDS**  
**FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2014**

Exhibit D

FUND	FY2014 BUDGET	INFO ONLY REVENUES ACCRUED FY13 REVERSED FY 14 (a)	MONTH OF SEPTEMBER 2014	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 38,041,838	\$ 107,550	\$ 3,165,636	\$ 38,522,424	\$ (480,586)
120 General Fund	430,765,947	(8,427,999)	6,563,416	435,601,436	(4,835,489)
126 Permanent Improvement	2,875,560	17,667	3,763	2,828,986	46,574
162 Alternate Dispute	740,084	(2,755)	85,227	739,571	513
168 Historical Commission	28	(0)	0	7	21
169 Historical Exhibit	3,472,601	(153,422)	366,601	4,186,916	(714,315)
195 Major Technology	21,664,857	(213,893)	35,475	21,674,354	(9,497)
196 Major Projects	73,696,412	680,131	274,558	74,477,308	(780,896)
205 Debt Service	31,742,438	(9,123)	1,157	31,967,018	(224,580)
466 Projected Federal Grants	77,106,900	(12,915,722)	4,890,735	66,010,144	11,096,756
467 HUD Section 8	28,761,292	-	2,456,707	29,721,415	(960,123)
468 Charter School Grants	7,713,414	(595,108)	665,563	6,606,870	1,106,544
470 Law Library	964,593	(11,987)	112,387	942,417	22,176
471 Appellate Judicial	309,039	(2,895)	26,710	342,762	(33,723)
<b>TOTAL</b>	<b>\$ 717,855,003</b>	<b>\$ (21,527,555)</b>	<b>\$ 18,647,936</b>	<b>\$ 713,621,626</b>	<b>\$ 4,233,377</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 SEPTEMBER 30, 2014**

Exhibit E

Payment Fiscal Year	Principal	Interest	Total
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>\$ 111,350,000</u>	<u>\$ 15,836,131</u>	<u>\$ 127,186,131</u>

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

**INTERFUND TRANSFERS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2014**

Exhibit F

FROM:

TO:

FUND	DEPT	DESCRIPTION	ACCT	AMOUNT	FUND	ACCT	AMOUNT
105	2510	Road Precinct #1	7910	250,000	120	49105	250,000
105	2520	Road Precinct #2	7910	299,482	120	49105	299,482
105	2530	Road Precinct #3	7910	49,482	120	49105	49,482
105	2540	Road Precinct #4	7910	49,482	120	49105	49,482
105	2550	Road Reserves	7910	12,006,005	120	49105	12,006,005
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	339,911	120	49162	339,911
169	2090	Historical Exhibit Fund	7910	52,000	120	49169	52,000
195	1090	MTF - Trans to GF	7910	176,505	120	49195	176,505
195	1090	MTF - Trans to MCDF	7996	932,149	196	49195	932,149
196	2010	Streets & Highways Misc Transfers	7910	67,628	120	49196	67,628
470	6010	Law Library	7932	175,000	532	49470	175,000 (c)
471	4090	GF - Appellate Ct Fee	7910	141,789	120	49471	141,789
532	91002 (b)	Sheriff Federal Forfeitures	7910	226,272	120	49532	226,272
532	91048 (b)	Probate Courts Escrow	7910	128,589	120	49532	128,589
532	94036 (b)	Elections Escrow	7910	88,994	196	49532	88,994
532	94081 (b)	Records Management - C/C & D/C	7910	682,421	120	49532	682,421
532	94404 (b)	Juvenile Case Manager Fee	7910	42,605	120	49532	42,605
532	94405 (b)	Law Library Escrow	7910	115,562	120	49532	115,562
532	94070 (b)	Family Protection Fee	7910	32,850	120	49532	32,850
532	94019 (b)	Civil Courts Escrow	7996	1,495,020	196	49532	1,495,020
541	0	DA Drug Court Contribution	7910	60,000	120	49541	60,000
571	5363	Housing Bond	5590	130,930	120	47780	130,930
<b>TOTAL</b>				<u>45,076,399</u>			<u>45,076,399</u>

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

(b) Represent project number.

(c) Transfer to Project 94405