



DALLAS COUNTY
COUNTY AUDITOR

June 5, 2014

The Honorable District Judges
The Honorable Commissioners Court
County of Dallas
Dallas, Texas


The following Balance Sheet and related Exhibits were prepared and are submitted in accordance with V.T.C.A., Local Government Codes 114.023 and 114.025.

Balance Sheet: Tax, Fee, and Bond Funds as of October 31, 2013

	<u>Exhibits</u>
Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency and School Funds as of October 31, 2013	A
General Fund: Funds Available Analysis for the month ended October 31, 2013	B
Appropriations Budget/Actual: Tax and Fee Funds for the month ended October 31, 2013	C
Revenue Budget/Actual: Tax and Fee Funds for the month ended October 31, 2013	D
Summary of County Indebtedness as of October 31, 2013	E
Interfund Transfers for the month ended October 31, 2013	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 OCTOBER 31, 2013**

ASSETS

Cash and Investments		\$ 392,560,641
Inventories, Stock Room		1,668,707
Net Receivables - County Taxes	4,364,608	
Net Receivables - Other	<u>17,158,000</u> (a)	
Subtotal Net Receivables	21,522,608	
Due from Other Governmental Units	<u>7,421,256</u>	
Total Receivables		28,943,863
General Fixed Assets	780,650,016	
Less: Accumulated Depreciation	<u>(336,738,845)</u>	443,911,171
Construction in Progress		69,371,353
Infrastructure		<u>26,671,048</u>
		539,953,574
Prepayments and other assets		2,215,780
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		<u>155,226,085</u>
TOTAL ASSETS		<u><u>\$ 1,120,568,649</u></u>

LIABILITIES, RESERVES AND FUND BALANCES

LIABILITIES:

Accounts Payable and Other Liabilities	23,750,107 (b)	
Due to Other Governmental Units	15,977,186	
Bonded Debt and Interest Payable to Maturity	<u>158,151,868</u>	
TOTAL LIABILITIES		197,879,160

FUND BALANCE

RESERVED:

Inventory and Prepayment Reserves		3,884,487
Investment in Fixed Assets		539,953,574
Projects		114,900,437
General Fund - Encumbrances		20,010,308
General Fund - Current Year Budgeted Operations		53,522,830
Projects - Encumbrances		116,357,556
Other - Encumbrances		11,966,550

UNRESERVED

General Fund		3,620,960 (b)
Other, includes taxes and other receivables which total	\$ 11,204,608	<u>58,472,789</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 1,120,568,649</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 OCTOBER 31, 2013**

Exhibit A
1 of 2

FUND	<u>Beginning Balance</u>	<u>Net Monthly Activity</u>	<u>Ending Balance</u>
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 102,604,958	\$ (27,023,280)	\$ 75,581,678
00124 Jury Fund	17,135	(17,080)	55
00125 Petit Jury Fund	4,822	20,224	25,046
00130 Election Fund-Special	35,419	-	35,419
00170 Return Check Collection	(360,271)	(178)	(360,448)
00190 CMAQ-Congestion, Mitigation & Air	1,445,005	-	1,445,005
00196 Major Projects	191,365,964	(3,351,297)	188,014,667
00205 Interest & Debt Retirement Fund	2,803,508	122,275	2,925,783
00210 DS Arbitrage Rebate	151	17	168
00466 Projected Federal Grants	6,828,840	(260,088)	6,568,752
	<u>304,745,530</u>	<u>(30,509,406)</u>	<u>274,236,123</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	30,448,996	876,819	31,325,815
00126 Permanent Improvement Fund	4,855,308	(828,225)	4,027,083
00162 Alternate Dispute Resolution	2,202,353	36,334	2,238,687
00168 Dallas County Historical Commission	11,432	1	11,432
00169 Historical Exhibit	179,654	95,637	275,291
00195 Major Technology Fund	9,856,286	(1,111,367)	8,744,919
00467 HUD Section 8	4,792,450	(661,309)	4,131,141
00468 Charter School Grants	2,981,194	177,831	3,159,024
00470 Law Library Fund	258,349	2,081	260,430
00471 Appellate Judicial System	144,627	(9,469)	135,157
00500 Payroll	(2,467)	(2,804)	(5,270) (a)
00535 District Attorney Forfeiture	272,895	9	272,905
00538 DA - Check Processing	47,405	599	48,004
00540 DA - Forfeitures-Federal	156,561	12	156,573
00541 DA - Forfeitures-State	659,236	(30,561)	628,675
00547 DA - State Forfeitures/Other	137,180	(1,132)	136,048
00704 Unallocated Tax	47,351,331	(35,971,982)	11,379,349
	<u>104,352,790</u>	<u>(37,427,528)</u>	<u>66,925,262</u>
Capital Project Funds:			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	21,666,801	(2,319,931)	19,346,870
00440 Tax Notes Series 2013	23,535,715	-	23,535,715
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>46,085,799</u>	<u>(2,319,931)</u>	<u>43,765,868</u>
Road Funds:			
00414 1995 Road Bond Fund	42,705	-	42,705
00418 Road Bond Series 1996	26,842	-	26,842
00424 Unlimited Tax Road Bonds Series	2,912,798	-	2,912,798
00427 Unlimited Tax Refunding & Improv	4,143,751	-	4,143,751
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>7,633,387</u>	<u>-</u>	<u>7,633,387</u>
Total Governmental Funds Cash and Investments	<u>462,817,506</u>	<u>(70,256,865)</u>	<u>392,560,641</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 OCTOBER 31, 2013**

Exhibit A
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	<u>1,252,488</u>	<u>(76,547)</u>	<u>1,175,941</u>
Fiduciary and All Agency Funds:			
00128 Adult Probation Fund	11,964,342	(2,587,576)	9,376,767
00166 State Report Interest Fund	3,206,123	(2,077,981)	1,128,142
00501 County Clerk-Special	21,524,335	941,781	22,466,115
00502 County Clerk-Trust	14,125,526	58,953	14,184,478
00503 District Clerk-Special	7,710,442	367,711	8,078,154
00504 District Clerk-Trust	24,623,104	(373,753)	24,249,351
00505 Sheriff-Special	847,666	(9,518)	838,148
00506 County Clerk Special Trust Fund	16,324,945	(3,530,818)	12,794,127
00532 Escrow Fund	32,701,713	1,132,091	33,833,804
00537 Youth Village Special Fund	517	0	517
00542 DA - Police Agencies	36,655	1	36,656
00543 Adult Probation-Restitution	1,836,434	(154,690)	1,681,744
00544 DA - Attorney General	26,526	4	26,531
00545 DA - Unadjudicated-Gambling	57,958	3	57,960
00546 DA - Forfeitures-Narcotics	77,618	(68,748)	8,870
00550 Justice of the Peace 1-1 Special	624,363	(4,328)	620,035
00551 Justice of the Peace 1-2 Special	341,975	(140)	341,835
00553 Justice of the Peace 3-3 Special	111,624	(6,682)	104,942
00554 Justice of the Peace 2-1 Special	394,297	(1,459)	392,839
00555 Justice of the Peace 2-2 Special	131,852	(1,464)	130,388
00556 Justice of the Peace 3-1 Special	46,313	32,478	78,791
00557 Justice of the Peace 3-2 Special	173,050	(5)	173,045
00559 Justice of the Peace 4-1 Special	427,428	(7,790)	419,638
00560 Justice of the Peace 4-2 Special	120,495	(36,700)	83,795
00561 Justice of the Peace 5-1 Special	31,388	(480)	30,908
00562 Justice of the Peace 5-2 Special	258,520	(783)	257,737
00570 Dallas County Housing Fin.	49,475	2	49,477
00571 Dallas County Housing Fin.	753,284	41	753,325
00580 Constable 1 Special Fund No. 580	6,773	(927)	5,845
00581 Constable 2 Special Fund No. 581	1,707	526	2,233
00582 Constable 3 Special Fund No. 582	11,345	(7,566)	3,779
00584 Constable 4 Special Fund No. 584	6,204	(50)	6,154
00586 Constable 5 Special Fund No. 586	82,793	(9,579)	73,214
	<u>138,636,789</u>	<u>(6,347,445)</u>	<u>132,289,343</u>
Grand Total (Including Internal Service Fund)	<u>\$ 602,706,783</u>	<u>\$ (76,680,857)</u>	<u>\$ 526,025,925</u>
School Funds			
Operating	\$ 7,131,173	\$ (1,425,964)	\$ 5,705,209
Payroll	40,000	-	40,000
Bonds	4,965,536	(1,831,576)	3,133,960
Total School Funds	<u>12,136,709</u>	<u>(3,257,540)</u>	<u>8,879,169</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 MONTH ENDED OCTOBER 31, 2013**

**Exhibit B
Page 1 of 4**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
General Government				
1010 GG-County Judge	\$ 490,835	\$ 1,840	\$ 22,499	\$ 466,496
1011 Truancy Courts	1,512,989	27,554	74,295	1,411,141
1020 GG-Commissioners Court Administrator	1,580,395	28,320	78,339	1,473,736
1021 GG-Operation Services-Engineering	1,702,632	1,080,526	236,835	385,272
1022 GG-Operation Services- Facilities	15,353,991	3,414,558	1,519,699	10,419,734
1023 GG-Operation Services- Comm/Central Svcs	3,586,720	824,784	202,891	2,559,045
1024 GG-Operations Services-Records Mgt	796,978	60,912	38,775	697,291
1027 GG-Operations-Auto Service Center	2,342,318	1,320,181	48,178	973,959
1028 GG-Operations-Facility Quality Assurance	-	-	-	-
1035 GG- Tax Assessor/Collector	11,941,140	233,999	763,034	10,944,106
1040 Human Resource/Civil Service	5,478,042	28,885	89,417	5,359,740
1041 HRCS - 52e Employees	-	-	-	-
1050 GG-County Treasurer	1,078,425	9,622	55,964	1,012,839
1060 Office of Budget and Evaluation	524,905	3,834	23,844	497,227
1070 GG-County Auditor	6,411,449	11,803	305,471	6,094,174
1080 GG-Purchasing	917,927	4,975	48,700	864,252
1210 Elections	5,792,956	351,986	244,715	5,196,255
Subtotal General Government	59,511,701	7,403,778	3,752,655	48,355,268
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	296,173	3,428	13,817	278,929
2060 Veterans Service	226,935	1,112	12,709	213,114
Subtotal Community Services	523,108	4,540	26,526	492,043
Law Enforcement				
3110 Executive	968,016	6,501	50,049	911,466
3111 Special Investigation	-	-	-	-
3113 Internal Affairs	686,206	1,610	39,216	645,380
3121 General Services	911,307	692	55,623	854,992
3122 Personnel	734,786	49,351	45,743	639,693
3123 Training	592,277	16,200	29,731	546,345
3124 Communications	1,937,087	1,613	99,528	1,835,946
3125 Fiscal	2,326,325	63,159	130,256	2,132,910
3126 Photo Lab	272,720	12,870	13,750	246,100
3128 Bonds	2,281,913	5,925	104,290	2,171,698
3129 Bailiff	7,992,912	1,672	500,597	7,490,644
3130 Warrants	4,233,927	15,191	248,044	3,970,692
3131 Fugitive Transportation	1,823,556	662	114,222	1,708,672
3132 Civil	1,992,627	2,919	113,568	1,876,140
3133 Patrol	-	-	-	-
3134 Criminal Investigation	2,349,372	32,886	124,564	2,191,922
3136 FLEET	153,291	724	6,292	146,275
3137 Freeway Management Program	10,880,303	487,039	630,751	9,762,513
3140 Detention Services	951,279	9,660	58,766	882,853
3141 North Tower	24,247,114	46,019	1,271,203	22,929,891
3142 West Tower	18,083,040	22,994	952,389	17,107,656
3144 Suzanne B. Kays Jail	-	-	-	-
3145 George Allen Jail	1,569,661	2,085	759,152	808,424
3146 Decker Jail	-	-	-	-
3147 Central Intake	10,736,535	26,498	617,383	10,092,654
3148 South Tower	18,137,495	18,916	986,667	17,131,912
3150 Classification and Release	7,958,564	42,628	467,431	7,448,505
3152 Central Kitchen	8,454,844	579,843	458,481	7,416,520
3153 Central Laundry	1,355,938	-	74,164	1,281,774
3154 Inmate Transport	12,060,316	3,184	-	12,057,132
Subtotal Sheriff	143,691,411	1,450,842	7,951,859	134,288,711
3210 Constable Precinct #1	1,874,468	8,451	91,977	1,774,039
3220 Constable Precinct #2	2,215,614	4,815	114,686	2,096,113
3230 Constable Precinct #3	1,831,962	6,495	97,294	1,728,173

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE MONTH ENDED OCTOBER 31, 2013**

**Exhibit B
Page 2 of 4**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
3240 Constable Precinct #4	1,693,134	11,494	91,420	1,590,220
3250 Constable Precinct #5	1,292,862	2,886	68,507	1,221,469
Subtotal Constable	8,908,041	34,142	463,884	8,410,015
3311 Crime Lab	5,699,509	286,376	233,482	5,179,651
3312 Medical Examiner	5,936,588	591,586	289,503	5,055,498
3313 Breath Alcohol Program	352,125	119	15,414	336,591
Subtotal Institute of Forensic Sciences	11,988,222	878,082	538,400	10,571,741
3320 Community Supervision	495,140	317,895	93,234	84,010
3330 Public Service Program	1,162,147	36,522	43,509	1,082,116
Subtotal Law Enforcement	166,244,961	2,717,482	9,090,886	154,436,593
Justice Administration				
3340 Building Security	2,426,170	280,056	81,929	2,064,185
3341 Emergency Management	489,131	65,885	21,148	402,099
3342 Fire Marshal	892,814	291,431	68,568	532,816
4011 District Attorney	39,037,865	591,356	2,180,629	36,265,881
4012 DA-Special Allocation	-	-	(19,652)	19,652
4013 Drug Court Program	317,808	503	23,235	294,071
4014 Jail Diversion	2,183,605	28,424	75,393	2,079,788
4015 Divert Court Department	255,839	4,298	12,472	239,069
4020 District Clerk	12,961,971	107,101	650,803	12,204,067
4031 County Clerk	10,121,015	111,150	606,405	9,403,460
4032 County Clerk-Collections	949,130	26,811	49,619	872,699
4033 Truancy Courts Clerks	1,265,748	-	60,828	1,204,920
4040 Public Defender	11,732,678	18,433	616,158	11,098,088
4051 District Court Administration	173,153	830	8,943	163,380
4053 Child Support Payments Office	-	-	-	-
4056 Domestic Relations Office Administration	2,336,112	9,736	117,145	2,209,231
4060 Jury Service	2,214,151	82,026	191,121	1,941,004
4065 Grand Jury Service	205,000	-	51,300	153,700
4071 5th Court of Appeals	139,289	-	7,433	131,856
4072 First Admin. Judicial Region	140,698	-	144,697	(3,999)
4080 Court Cost Miscellaneous	8,124,629	32,997	29,001	8,062,632
4110 14th Civil District Court	220,862	1,017	11,484	208,361
4115 44th Civil District Court	228,389	2,096	12,482	213,810
4120 68th Civil District Court	212,059	1,308	10,198	200,553
4125 95th Civil District Court	223,514	898	11,303	211,313
4130 101st Civil District Court	226,279	1,122	15,320	209,836
4135 116th Civil District Court	228,142	1,277	11,822	215,043
4140 134th Civil District Court	263,155	465	14,467	248,223
4145 160th Civil District Court	227,366	1,399	11,611	214,356
4150 162nd Civil District Court	224,156	1,360	11,838	210,959
4155 191st Civil District Court	221,928	1,215	10,506	210,207
4160 192nd Civil District Court	238,863	781	12,660	225,422
4165 193rd Civil District Court	229,458	1,339	11,438	216,681
4170 298th Civil District Court	225,372	960	11,873	212,539
4175 Civil District Masters	287,432	1,793	15,268	270,372
4180 Civil Tax Court	78,135	650	8,373	69,112
4210 254th Family Court	407,190	2,352	22,015	382,823
4215 255th Family Court	445,437	1,552	30,421	413,463
4220 256th Family Court	407,001	291	30,452	376,259
4225 301st Family Court	508,764	985	59,869	447,911
4230 302nd Family Court	452,553	1,704	26,876	423,973
4235 303rd Family Court	424,352	1,324	21,903	401,126
4240 330th Family Court	415,402	1,731	36,910	376,761
4250 IV-D Court	252,000	524	21,756	229,721
4310 304th Juvenile Court	2,582,654	661,969	237,714	1,682,971
4320 305th Juvenile Court	2,494,076	1,287,874	246,498	959,703
4401 Criminal District Court #1	684,807	1,218	73,717	609,872

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE MONTH ENDED OCTOBER 31, 2013**

**Exhibit B
Page 3 of 4**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4402 Criminal District Court #2	676,686	1,602	77,729	597,355
4403 Criminal District Court #3	659,284	1,702	44,591	612,991
4404 Criminal District Court #4	627,791	1,461	51,822	574,507
4405 Criminal District Court #5	671,724	1,438	62,947	607,339
4406 Criminal District Court #6	660,813	3,056	76,462	581,294
4407 Criminal District Court #7	638,354	1,340	55,161	581,853
4410 194th Criminal District Court	729,648	1,753	103,526	624,368
4415 195th Criminal District Court	687,307	1,932	58,617	626,758
4420 203rd Criminal District Court	702,092	1,353	61,491	639,249
4425 204th Criminal District Court	731,913	979	81,916	649,018
4430 265th Criminal District Court	590,765	1,400	46,105	543,260
4435 282nd Criminal District Court	581,374	1,368	50,187	529,819
4440 283rd Criminal District Court	661,818	1,091	48,461	612,266
4445 291st Criminal District Court	624,482	1,319	95,973	527,190
4450 292nd Criminal District Court	646,811	2,794	56,002	588,015
4455 363rd Criminal District Court	640,267	1,181	81,563	557,523
4460 Criminal District Magistrates	1,507,891	2,992	89,330	1,415,570
4465 Staff Attorneys	450,254	16,638	25,821	407,796
4470 Criminal District Court Manager	229,367	7,028	16,292	206,048
4501 County Court at Law #1	377,040	2,978	19,916	354,146
4502 County Court at Law #2	389,722	569	21,190	367,963
4503 County Court at Law #3	395,462	5,116	21,497	368,848
4504 County Court at Law #4	394,210	994	20,816	372,400
4505 County Court at Law #5	385,693	755	19,962	364,976
4601 County Criminal Court #1	430,513	460	32,875	397,178
4602 County Criminal Court #2	475,211	2,164	29,257	443,789
4603 County Criminal Court #3	432,549	1,598	59,409	371,542
4604 County Criminal Court #4	446,882	1,931	32,540	412,412
4605 County Criminal Court #5	345,967	2,282	28,365	315,320
4606 County Criminal Court #6	526,828	2,408	34,734	489,686
4607 County Criminal Court #7	429,191	870	28,732	399,589
4608 County Criminal Court #8	445,265	1,066	30,772	413,427
4609 County Criminal Court #9	438,939	2,157	32,098	404,684
4610 County Criminal Court #10	448,544	1,169	31,470	415,905
4611 County Criminal Court #11	506,811	2,097	34,321	470,393
4615 County Criminal Court of Appeals	276,719	3,910	14,811	257,998
4616 County Criminal Court of Appeals #2	436,613	1,365	30,552	404,695
4617 County Criminal Court - Magistrate	140,182	141	7,553	132,487
4620 County Criminal Court Manager	175,458	6,370	8,026	161,062
4701 Probate Court #1	595,121	5,080	31,842	558,199
4702 Probate Court #2	625,831	3,566	41,409	580,856
4703 Probate Court #3	1,268,148	12,745	73,613	1,181,789
4704 Investigators/Court Visitor Program	368,495	6,393	27,641	334,460
4811 J.P- 1-1	1,043,575	12,959	55,060	975,556
4812 J.P- 1-2	509,044	8,441	30,369	470,234
4821 J.P- 2-1	592,639	8,301	31,850	552,487
4822 J.P- 2-2	644,388	3,370	34,887	606,131
4831 J.P- 3-1	763,268	10,039	41,678	711,551
4832 J.P- 3-2	669,487	5,371	32,809	631,307
4833 J P 3-3	141,895	-	7,674	134,221
4841 J.P- 4-1	580,186	5,447	38,423	536,316
4842 J P 4-2	566,416	10,127	29,012	527,277
4851 J.P- 5-1	618,735	4,673	21,741	592,320
4852 J.P- 5-2	647,848	3,497	36,610	607,741
Subtotal Justice Administration	138,627,670	3,823,080	8,223,457	126,581,134
Health and Social Services				
1110 Employee Health Clinic	414,459	4,506	21,311	388,642
2070 Welfare Assistance	2,998,265	15,010	293,287	2,689,968
5110 Juvenile Administration	20,078,393	2,293,871	1,139,896	16,644,625
5114 Juvenile-Detention Center	14,512,560	45,987	710,721	13,755,852

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE MONTH ENDED OCTOBER 31, 2013**

**Exhibit B
Page 4 of 4**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
5115 Juvenile-Emergency Shelter	2,192,817	3,190	109,602	2,080,025
5116 Juvenile-Letot Center	3,049,712	20,092	152,613	2,877,007
5117 Juvenile-Youth Village	3,776,846	33,320	204,355	3,539,171
5118 Juvenile-Medlock Center	4,364,188	20,110	211,660	4,132,418
5210 Health Administration	1,559,458	310,662	58,797	1,190,000
5211 Environmental Health	844,895	42,445	84,116	718,334
5212 Public Health Lab	1,914,237	315,403	138,925	1,459,909
5213 Preventive Health	2,650,397	72,328	83,894	2,494,174
5214 Communicable Disease Control	532,038	2,873	24,708	504,457
5215 STD Clinic	1,645,339	47,185	66,832	1,531,323
5216 TB Clinic	1,770,232	95,220	85,705	1,589,307
Subtotal Health and Human Services	<u>62,303,836</u>	<u>3,322,202</u>	<u>3,386,422</u>	<u>55,595,212</u>
5310 Budget Office Community Contracts (Menta	3,804,766	213,097	1,282,809	2,308,860
5330 CPS Program	3,338,893	686,940	10,648	2,641,305
Subtotal Health and Social Services	<u>7,143,660</u>	<u>900,038</u>	<u>1,293,458</u>	<u>4,950,164</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	218,687	8,809	9,017	200,862
5430 Truancy Enforcement Center	658,852	563,049	62,623	33,180
9910 Countywide Appropriations	11,588,798	1,266,872	210,507	10,111,418
9930 Cash Match for Grants	4,170,648	-	-	4,170,648
9940 Reserves and Contingency	2,246,012	458	-	2,245,554
Subtotal Other Operating	<u>18,882,998</u>	<u>1,839,189</u>	<u>282,147</u>	<u>16,761,662</u>
9950 Emergency Reserves	46,430,649	-	-	46,430,649
Grand Total (b)	<u>\$ 499,668,583</u>	<u>\$ 20,010,308</u>	<u>\$ 26,055,551</u>	<u>\$ 453,602,725</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 MONTH ENDED OCTOBER 31, 2013**

Exhibit C

FUND	FY 2014	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS				
	(a)	(b)	(c)			
105 Road & Bridge	\$ 65,623,287	\$ 81,914	\$ 665,121	\$ 8,369,798	\$ 9,034,920	\$ 56,588,368
120 General Fund	499,668,583	4,973,988	20,010,308	26,055,551	46,065,858	453,602,725
126 Permanent Improvement Fund	7,228,211	520,354	2,181,189	269,026	2,450,215	4,777,996
162 Alternate Dispute Resolution	3,087,302	6,486	2,648	13,810	16,458	3,070,844
168 Dallas County Historical Commission	11,967	-	-	-	-	11,967
169 Historical Exhibit	3,472,601	618	-	203,358	203,358	3,269,243
195 Major Technology Fund	27,389,962	681,360	3,760,776	913,797	4,674,573	22,715,389
196 Major Projects	230,643,524	5,202,315	77,043,215	339,301	77,382,515	153,261,008
205 Interest & Debt Retirement Fund	34,832,660	750	-	-	-	34,832,660
466 Grants	69,395,327	2,542,634	8,470,913	4,723,833	13,194,746	56,200,581
467 HUD Section 8	34,315,241	117,199	200,362	2,610,595	2,810,957	31,504,285
468 Charter School Grants	7,724,870	179,430	92,637	352,574	445,211	7,279,659
470 Law Library Fund	1,164,553	6,448	353,681	53,713	407,394	757,159
471 Appellate Judicial System	429,773	4,070	-	15,449	15,449	414,324
Total	\$ 984,987,862	\$ 14,317,566	\$ 112,780,848	\$ 43,920,807	\$ 156,701,654	\$ 828,286,208

(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 MONTH ENDED OCTOBER 31, 2013**

Exhibit D

FUND	FY2014 BUDGET	INFO ONLY REVENUES ACCRUED FY13 REVERSED FY 14 (a)	MONTH OF OCTOBER 2013	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 38,041,838	\$ 107,550	\$ 9,123,195	\$ 9,123,195	\$ 28,918,643
120 General Fund	430,765,947	(8,427,999)	10,675,744	10,675,744	420,090,203
126 Permanent Improvement	2,875,560	17,667	(5,184)	(5,184)	2,880,744
162 Alternate Dispute	740,084	(2,755)	59,581	59,581	680,503
168 Historical Commission	28	(0)	1	1	27
169 Historical Exhibit	3,472,601	(153,422)	311,207	311,207	3,161,394
195 Major Technology	21,664,857	(213,893)	214,471	214,471	21,450,386
196 Major Projects	73,696,412	680,131	43,703	43,703	73,652,709
205 Debt Service	31,742,438	(9,123)	117,632	117,632	31,624,806
466 Projected Federal Grants	77,106,900	(12,915,722)	6,706,465	6,706,465	70,400,435
467 HUD Section 8	28,761,292	-	1,974,591	1,974,591	26,786,701
468 Charter School Grants	7,713,414	(595,108)	677,336	677,336	7,036,078
470 Law Library	964,593	(11,987)	75,087	75,087	889,506
471 Appellate Judicial	309,039	(2,895)	19,136	19,136	289,903
TOTAL	\$ 717,855,003	\$ (21,527,555)	\$ 29,992,965	\$ 29,992,965	\$ 687,862,038

(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 OCTOBER 31, 2013**

Exhibit E

Payment Fiscal Year	Principal	Interest	Total
2014	\$ 25,080,000	\$ 5,885,736	\$ 30,965,736
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>\$ 136,430,000</u>	<u>\$ 21,721,868</u>	<u>\$ 158,151,868</u>

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

**INTERFUND TRANSFERS
FOR THE MONTH ENDED OCTOBER 31, 2013**

Exhibit F

FROM:			TO:				
FUND	DEPT	DESCRIPTION	ACCT	AMOUNT	FUND	ACCT	AMOUNT
105	2550	Road Reserves	7910	367,947	120	49105	367,947
105	2550	Road Reserves	7905	7,533,722	105	49105	7,533,722 (a)
169	2090	Historical Exhibit Fund	7910	3,333	120	49169	3,333
532	94019 (b)	Civil Courts Escrow	7996	125,644	196	49532	125,644
532	94081 (b)	Records Management - C/C & D/C	7910	38,775	120	49532	38,775
TOTAL				8,069,421			8,069,421

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