



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 December 31, 2013

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

<b>ASSETS</b>		
Cash and Investments		\$ 436,686,910
Inventories, Stock Room		1,778,782
Net Receivables - County Taxes	373,737,843	
Net Receivables - Other	<u>17,158,000</u> (a)	
Subtotal Net Receivables	390,895,843	
Due from Other Governmental Units	<u>6,623,051</u>	
Total Receivables		397,518,893
General Fixed Assets	781,559,491	
Less: Accumulated Depreciation	<u>(339,786,932)</u>	441,772,558
Construction in Progress		83,291,854
Infrastructure		<u>26,671,048</u>
		551,735,462
Prepayments and other assets		3,133,175
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		<u>153,942,117</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 1,544,795,338</u></u>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	14,952,689 (b)	
Due to Other Governmental Units	18,932,714	
Bonded Debt and Interest Payable to Maturity	<u>158,151,868</u>	
<b>TOTAL LIABILITIES</b>		192,037,271
 <b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		4,911,956
Investment in Fixed Assets		551,735,462
Projects		108,718,502
General Fund - Encumbrances		19,608,210
General Fund - Current Year Budgeted Operations		19,644,354
Projects - Encumbrances		111,594,929
Other - Encumbrances		10,472,588
 <b>UNRESERVED</b>		
General Fund		4,805,758 (b)
Other, includes taxes and other receivables which total	\$ 380,577,843	<u>521,266,307</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 1,544,795,338</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 DECEMBER 31, 2013**

Exhibit A  
1 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00120 General Fund	\$ 57,495,988	\$ (23,708,019)	\$ 33,787,968
00124 Jury Fund	17,135	-	17,135
00125 Petit Jury Fund	1,741	(12,460)	(10,719)
00130 Election Fund-Special	35,697	-	35,697
00170 Return Check Collection	(366,967)	327	(366,640)
00190 CMAQ-Congestion, Mitigation & Air	1,450,827	-	1,450,827
00196 Major Projects	185,645,078	3,504,933	189,150,011
00205 Interest & Debt Retirement Fund	3,078,793	1,130,958	4,209,751
00210 DS Arbitrage Rebate	168	0	168
00466 Projected Federal Grants	8,758,201	(239,773)	8,518,427
	<u>256,116,658</u>	<u>(19,324,035)</u>	<u>236,792,624</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00105 Road & Bridge	32,454,053	(4,258,410)	28,195,642
00126 Permanent Improvement Fund	4,204,467	(63,854)	4,140,613
00162 Alternate Dispute Resolution	2,285,663	48,089	2,333,752
00168 Dallas County Historical Commission	11,433	0	11,433
00169 Historical Exhibit	375,293	75,889	451,182
00195 Major Technology Fund	7,189,047	(1,994,863)	5,194,183
00467 HUD Section 8	3,888,542	(257,959)	3,630,584
00468 Charter School Grants	3,415,332	(274,878)	3,140,455
00470 Law Library Fund	269,620	1,000	270,620
00471 Appellate Judicial System	141,558	7,014	148,572
00500 Payroll	8,130	8,765,133	8,773,263 (a)
00535 District Attorney Forfeiture	272,916	10	272,927
00538 DA - Check Processing	57,517	4,394	61,911
00540 DA - Forfeitures-Federal	156,334	(227)	156,107
00541 DA - Forfeitures-State	625,951	(9,723)	616,228
00547 DA - State Forfeitures/Other	142,647	5	142,652
00704 Unallocated Tax	11,090,199	90,632,632	101,722,831
	<u>66,588,703</u>	<u>92,674,252</u>	<u>159,262,955</u>
<b>Capital Project Funds:</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	17,308,022	(5,643,332)	11,664,690
00440 Tax Notes Series 2013	20,800,353	(1,186,996)	19,613,357
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>38,991,659</u>	<u>(6,830,328)</u>	<u>32,161,330</u>
<b>Road Funds:</b>			
00414 1995 Road Bond Fund	42,705	-	42,705
00418 Road Bond Series 1996	26,842	35,246	62,087
00424 Unlimited Tax Road Bonds Series	2,912,798	26,350	2,939,148
00427 Unlimited Tax Refunding & Improv	4,143,751	775,018	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>7,633,387</u>	<u>836,613</u>	<u>8,470,000</u>
<b>Total Governmental Funds Cash and Investments</b>	<u>369,330,408</u>	<u>67,356,502</u>	<u>436,686,910</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 DECEMBER 31, 2013**

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	<u>1,267,463</u>	<u>156,993</u>	<u>1,424,456</u>
<b>Fiduciary and All Agency Funds:</b>			
00128 Adult Probation Fund	6,132,988	3,421,466	9,554,454
00166 State Report Interest Fund	2,046,265	1,026,188	3,072,454
00501 County Clerk-Special	32,279,955	2,791,142	35,071,097
00502 County Clerk-Trust	14,386,193	(2,747)	14,383,446
00503 District Clerk-Trust	8,347,008	(304,337)	8,042,672
00504 District Clerk-Trust	23,990,881	561,203	24,552,084
00505 Sheriff-Special	863,762	3,071	866,833
00506 County Clerk Special Trust Fund	18,173,000	(5,875,292)	12,297,707
00532 Escrow Fund	38,162,470	(470,778)	37,691,691
00537 Youth Village Special Fund	518	0	518
00542 DA - Police Agencies	36,658	1	36,660
00543 Adult Probation-Restitution	1,530,228	68,572	1,598,800
00544 DA - Attorney General	26,535	4	26,540
00545 DA - Unadjudicated-Gambling	57,964	3	57,966
00546 DA - Forfeitures-Narcotics	8,880	1	8,882
00550 Justice of the Peace 1-1 Special	619,798	48	619,846
00551 Justice of the Peace 1-2 Special	342,030	(335)	341,696
00553 Justice of the Peace 3-3 Special	107,796	(659)	107,137
00554 Justice of the Peace 2-1 Special	387,568	(399)	387,169
00555 Justice of the Peace 2-2 Special	130,900	468	131,368
00556 Justice of the Peace 3-1 Special	44,713	(0)	44,713
00557 Justice of the Peace 3-2 Special	172,835	-	172,835
00559 Justice of the Peace 4-1 Special	420,739	503	421,243
00560 Justice of the Peace 4-2 Special	101,228	(20,298)	80,930
00561 Justice of the Peace 5-1 Special	16,320	1,040	17,360
00562 Justice of the Peace 5-2 Special	260,012	(3,392)	256,620
00570 Dallas County Housing Fin.	49,481	3	49,484
00571 Dallas County Housing Fin.	753,380	48	753,428
00580 Constable 1 Special Fund No. 580	5,845	1,959	7,805
00581 Constable 2 Special Fund No. 581	1,757	(50)	1,707
00582 Constable 3 Special Fund No. 582	6,029	(819)	5,210
00584 Constable 4 Special Fund No. 584	6,154	-	6,154
00586 Constable 5 Special Fund No. 586	71,274	8,263	79,537
	<u>149,541,164</u>	<u>1,204,878</u>	<u>150,746,042</u>
Grand Total (Including Internal Service Fund)	<u>\$ 520,139,035</u>	<u>\$ 68,718,373</u>	<u>\$ 588,857,407</u>
<b>School Funds</b>			
Operating	\$ 12,944,298	\$ (6,838,126)	\$ 6,106,172
Payroll	40,000	-	40,000
Bonds	2,488,565	(0)	2,488,565
Total School Funds	<u>15,472,863</u>	<u>(6,838,126)</u>	<u>8,634,737</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 THREE MONTHS ENDED DECEMBER 31, 2013**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
<b>General Government</b>				
1010 GG-County Judge	\$ 492,545	\$ 2,885	\$ 85,581	\$ 404,080
1011 Truancy Courts	1,526,285	25,252	260,815	1,240,218
1020 GG-Commissioners Court Administrator	1,580,544	21,169	288,581	1,270,795
1021 GG-Operation Services-Engineering	1,702,632	789,389	590,117	323,126
1022 GG-Operation Services- Facilities	15,353,991	3,048,461	3,593,962	8,711,568
1023 GG-Operation Services- Comm/Central Svcs	3,595,385	537,123	619,287	2,438,976
1024 GG-Operations Services-Records Mgt	797,164	72,983	136,167	588,013
1027 GG-Operations-Auto Service Center	2,523,829	1,427,546	256,753	839,530
1028 GG-Operations-Facility Quality Assurance	-	-	-	-
1035 GG- Tax Assessor/Collector	11,977,325	164,609	2,611,069	9,201,647
1040 Human Resource/Civil Service	5,481,043	35,725	728,585	4,716,732
1041 HRCS - 52e Employees	-	-	-	-
1050 GG-County Treasurer	1,078,425	16,905	209,832	851,688
1060 Office of Budget and Evaluation	527,724	3,761	99,519	424,444
1070 GG-County Auditor	6,413,066	8,629	1,178,226	5,226,211
1080 GG-Purchasing	918,582	5,829	188,060	724,692
1210 Elections	5,792,958	126,044	1,815,170	3,851,743
<b>Subtotal General Government</b>	<b>59,761,498</b>	<b>6,286,309</b>	<b>12,661,724</b>	<b>40,813,464</b>
<b>Community Services</b>				
2030 Park and Open Space	-	-	-	-
2050 Texas Cooperative Extension/Dallas Cty	297,146	4,132	52,211	240,802
2060 Veterans Service	226,935	2,492	39,331	185,112
<b>Subtotal Community Services</b>	<b>524,081</b>	<b>6,624</b>	<b>91,542</b>	<b>425,915</b>
<b>Law Enforcement</b>				
3110 Executive	979,704	6,434	191,139	782,131
3111 Special Investigation	-	-	-	-
3112 Intelligence	-	-	-	-
3113 Internal Affairs	686,206	1,521	149,455	535,230
3121 General Services	911,307	494	200,282	710,531
3122 Personnel	734,786	33,765	173,359	527,662
3123 Training	592,277	69,915	108,200	414,161
3124 Communications	1,937,087	2,483	489,708	1,444,896
3125 Fiscal	2,326,325	88,711	509,571	1,728,043
3126 Photo Lab	272,720	12,637	57,390	202,694
3128 Bonds	2,281,913	3,591	429,792	1,848,530
3129 Bailiff	7,992,912	1,044	1,870,110	6,121,758
3130 Warrants	4,233,927	16,555	962,337	3,255,036
3131 Fugitive Transportation	1,823,556	918	397,195	1,425,442
3132 Civil	1,992,627	3,503	437,839	1,551,285
3133 Patrol	-	-	-	-
3134 Criminal Investigation	2,349,372	27,831	514,020	1,807,521
3135 Physical Evidence	-	-	-	-
3136 FLEET	153,291	953	32,024	120,314
3137 Freeway Management Program	11,107,352	324,087	2,499,945	8,283,320
3140 Detention Services	951,279	7,085	227,043	717,151
3141 North Tower	24,247,114	44,534	5,170,396	19,032,184
3142 West Tower	18,083,040	22,209	3,781,217	14,279,613
3144 Suzanne B. Kays Jail	-	-	-	-
3145 George Allen Jail	1,574,997	2,085	3,012,114	(1,439,202)
3146 Decker Jail	-	-	-	-
3147 Central Intake	10,736,535	24,903	2,390,590	8,321,042
3148 South Tower	18,137,495	12,126	3,976,401	14,148,968
3150 Classification and Release	7,958,564	51,098	1,739,139	6,168,327
3152 Central Kitchen	8,454,844	422,780	1,946,062	6,086,003
3153 Central Laundry	1,355,938	-	297,889	1,058,049
3154 Inmate Transport	12,054,980	2,902	281	12,051,796
<b>Subtotal Sheriff</b>	<b>143,930,148</b>	<b>1,184,165</b>	<b>31,563,497</b>	<b>111,182,486</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 THREE MONTHS ENDED DECEMBER 31, 2013**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
3210 Constable Precinct #1	1,884,152	8,060	355,926	1,520,166
3220 Constable Precinct #2	2,219,464	7,525	459,606	1,752,333
3230 Constable Precinct #3	1,852,665	5,020	391,024	1,456,622
3240 Constable Precinct #4	1,699,166	9,397	344,070	1,345,698
3250 Constable Precinct #5	1,292,896	4,522	272,239	1,016,136
<b>Subtotal Constable</b>	<b>8,948,343</b>	<b>34,524</b>	<b>1,822,865</b>	<b>7,090,955</b>
3311 Crime Lab	5,699,509	138,233	1,045,899	4,515,377
3312 Medical Examiner	5,959,408	492,679	1,178,729	4,288,000
3313 Breath Alcohol Program	352,125	234	60,101	291,790
<b>Subtotal Institute of Forensic Sciences</b>	<b>12,011,043</b>	<b>631,147</b>	<b>2,284,729</b>	<b>9,095,167</b>
3320 Community Supervision	495,140	214,434	196,695	84,010
3321 Pre/Post Trial Release Program	-	-	-	-
3330 Public Service Program	1,164,632	19,597	199,920	945,115
<b>Subtotal Law Enforcement</b>	<b>166,549,306</b>	<b>2,083,866</b>	<b>36,067,707</b>	<b>128,397,733</b>
<b>Justice Administration</b>				
3340 Building Security	2,426,933	490,947	464,465	1,471,522
3341 Emergency Management	489,131	6,431	133,839	348,862
3342 Fire Marshal	901,506	318,996	131,960	450,550
4011 District Attorney	39,039,462	470,959	8,415,308	30,153,195
4012 DA-Special Allocation	-	-	(6,450)	6,450
4013 Drug Court Program	317,851	503	82,226	235,123
4014 Jail Diversion	2,184,514	23,166	301,342	1,860,006
4015 Divert Court Department	255,839	61,629	43,119	151,091
4020 District Clerk	12,969,476	88,390	2,527,806	10,353,279
4031 County Clerk	10,121,015	106,141	1,981,652	8,033,222
4032 County Clerk-Collections	949,130	24,757	188,744	735,628
4033 Truancy Courts Clerks	1,265,748	-	240,020	1,025,728
4040 Public Defender	11,733,220	54,442	2,349,795	9,328,983
4051 District Court Administration	173,446	1,000	34,709	137,737
4053 Child Support Payments Office	-	-	-	-
4056 Domestic Relations Office Administration	2,336,370	13,720	450,190	1,872,460
4060 Jury Service	2,214,151	183,435	449,321	1,581,395
4065 Grand Jury Service	205,000	-	51,340	153,660
4071 5th Court of Appeals	139,289	-	28,632	110,657
4072 First Admin. Judicial Region	140,698	-	144,697	(3,999)
4080 Court Cost Miscellaneous	8,141,270	27,351	104,175	8,009,745
4110 14th Civil District Court	226,167	1,115	43,713	181,339
4115 44th Civil District Court	232,317	1,404	47,488	183,425
4120 68th Civil District Court	213,619	1,037	40,610	171,972
4125 95th Civil District Court	228,087	949	44,468	182,670
4130 101st Civil District Court	229,064	1,158	48,038	179,868
4135 116th Civil District Court	230,850	1,445	45,606	183,799
4140 134th Civil District Court	265,760	695	54,108	210,957
4145 160th Civil District Court	228,646	1,167	45,950	181,529
4150 162nd Civil District Court	233,670	1,091	44,977	187,602
4155 191st Civil District Court	241,387	1,212	41,215	198,960
4160 192nd Civil District Court	240,823	833	48,173	191,817
4165 193rd Civil District Court	248,852	639	44,802	203,411
4170 298th Civil District Court	228,785	650	45,704	182,431
4175 Civil District Masters	287,432	1,780	58,644	227,009
4180 Civil Tax Court	78,135	389	21,964	55,782
4210 254th Family Court	407,987	2,207	112,735	293,045
4215 255th Family Court	446,782	1,205	113,983	331,594
4220 256th Family Court	407,183	1,365	104,891	300,927
4225 301st Family Court	509,938	748	159,058	350,132
4230 302nd Family Court	453,328	1,362	118,758	333,209
4235 303rd Family Court	427,105	924	92,283	333,899
4240 330th Family Court	415,434	1,649	127,754	286,031

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE THREE MONTHS ENDED DECEMBER 31, 2013**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4250 IV-D Court	252,000	519	60,438	191,043
4310 304th Juvenile Court	2,614,605	579,214	884,828	1,150,563
4320 305th Juvenile Court	2,525,668	1,205,420	748,336	571,912
4401 Criminal District Court #1	687,757	903	255,502	431,352
4402 Criminal District Court #2	677,513	1,133	251,465	424,915
4403 Criminal District Court #3	661,058	1,343	183,063	476,652
4404 Criminal District Court #4	628,863	1,051	179,195	448,617
4405 Criminal District Court #5	677,060	858	246,811	429,391
4406 Criminal District Court #6	661,035	2,279	211,006	447,750
4407 Criminal District Court #7	638,354	928	451,253	186,174
4410 194th Criminal District Court	729,799	1,048	269,197	459,554
4415 195th Criminal District Court	690,553	1,475	191,757	497,322
4420 203rd Criminal District Court	706,514	1,170	183,048	522,296
4425 204th Criminal District Court	731,988	591	239,902	491,496
4430 265th Criminal District Court	592,792	843	152,117	439,831
4435 282nd Criminal District Court	585,274	1,239	168,267	415,768
4440 283rd Criminal District Court	663,500	1,028	200,760	461,712
4445 291st Criminal District Court	625,556	1,238	232,184	392,134
4450 292nd Criminal District Court	672,197	2,466	205,970	463,760
4455 363rd Criminal District Court	642,545	754	274,344	367,447
4460 Criminal District Magistrates	1,517,295	2,364	315,927	1,199,004
4465 Staff Attorneys	453,567	12,088	98,411	343,068
4470 Criminal District Court Manager	230,315	1,299	56,531	172,485
4501 County Court at Law #1	385,153	2,311	77,051	305,791
4502 County Court at Law #2	391,139	419	80,847	309,874
4503 County Court at Law #3	396,545	2,582	84,268	309,695
4504 County Court at Law #4	434,610	803	79,500	354,306
4505 County Court at Law #5	404,629	554	76,753	327,322
4601 County Criminal Court #1	431,521	573	111,069	319,879
4602 County Criminal Court #2	475,211	1,730	108,313	365,168
4603 County Criminal Court #3	444,186	988	146,934	296,264
4604 County Criminal Court #4	467,691	1,769	111,976	353,947
4605 County Criminal Court #5	413,947	2,427	95,484	316,037
4606 County Criminal Court #6	526,828	1,939	120,354	404,536
4607 County Criminal Court #7	449,348	585	101,647	347,115
4608 County Criminal Court #8	480,638	968	113,744	365,926
4609 County Criminal Court #9	438,939	1,778	104,571	332,590
4610 County Criminal Court #10	449,928	958	98,860	350,110
4611 County Criminal Court #11	562,204	2,216	116,610	443,378
4615 County Criminal Court of Appeals	351,719	947	58,918	291,854
4616 County Criminal Court of Appeals #2	439,896	2,986	114,034	322,876
4617 County Criminal Court - Magistrate	140,182	44	29,336	110,801
4620 County Criminal Court Manager	175,709	1,108	35,179	139,422
4701 Probate Court #1	597,203	4,216	115,710	477,276
4702 Probate Court #2	628,747	2,664	131,032	495,051
4703 Probate Court #3	1,276,341	12,165	291,650	972,526
4704 Investigators/Court Visitor Program	368,495	5,107	108,129	255,259
4811 J.P- 1-1	1,043,575	11,156	206,325	826,094
4812 J.P- 1-2	510,438	10,491	116,754	383,193
4821 J.P- 2-1	601,126	7,740	122,276	471,109
4822 J.P- 2-2	657,368	6,366	133,460	517,543
4831 J.P- 3-1	766,654	7,390	161,866	597,398
4832 J.P- 3-2	713,916	4,334	129,449	580,132
4833 J P 3-3	154,186	-	29,830	124,355
4841 J.P- 4-1	580,226	3,985	144,627	431,614
4842 J P 4-2	568,100	9,642	97,393	461,065
4851 J.P- 5-1	628,370	6,008	82,833	539,529
4852 J.P- 5-2	647,848	2,852	134,996	509,999
<b>Subtotal Justice Administration</b>	<b>139,353,826</b>	<b>3,839,943</b>	<b>29,553,900</b>	<b>105,959,983</b>
<b>Health and Social Services</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 THREE MONTHS ENDED DECEMBER 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)			
1110 Employee Health Clinic	414,459	11,326	80,843	322,290
2070 Welfare Assistance	2,998,265	66,508	789,475	2,142,282
5110 Juvenile Administration	20,079,126	1,651,809	4,432,991	13,994,327
5114 Juvenile-Detention Center	14,512,560	67,666	2,666,412	11,778,482
5115 Juvenile-Emergency Shelter	2,192,817	2,817	427,698	1,762,302
5116 Juvenile-Letot Center	3,049,712	16,995	573,167	2,459,550
5117 Juvenile-Youth Village	3,776,846	25,862	722,849	3,028,136
5118 Juvenile-Medlock Center	4,364,188	16,372	786,754	3,561,062
5210 Health Administration	1,560,240	288,711	260,207	1,011,323
5211 Environmental Health	961,895	55,151	215,241	691,502
5212 Public Health Lab	1,914,237	412,572	340,053	1,161,612
5213 Preventive Health	2,670,397	144,227	350,546	2,175,624
5214 Communicable Disease Control	569,538	3,471	83,859	482,209
5215 STD Clinic	1,650,339	27,972	279,152	1,343,215
5216 TB Clinic	1,845,232	84,651	342,747	1,417,834
<b>Subtotal Health and Human Services</b>	<u>62,559,852</u>	<u>2,876,109</u>	<u>12,351,994</u>	<u>47,331,749</u>
5310 Budget Office Community Contracts (Menta	3,804,766	36,099	2,370,891	1,397,777
5330 CPS Program	3,338,893	2,628,441	612,410	98,043
<b>Subtotal Health and Social Services</b>	<u>7,143,660</u>	<u>2,664,539</u>	<u>2,983,301</u>	<u>1,495,820</u>
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	218,687	9,191	41,682	167,814
5430 Truancy Enforcement Center	658,852	474,579	154,828	29,445
9910 Countywide Appropriations	11,588,798	1,366,591	1,289,910	8,932,297
9930 Cash Match for Grants	4,170,648	-	-	4,170,648
9940 Reserves and Contingency	1,591,956	458	-	1,591,498
<b>Subtotal Other Operating</b>	<u>18,228,942</u>	<u>1,850,820</u>	<u>1,486,420</u>	<u>14,891,702</u>
9950 Emergency Reserves	45,547,419	-	-	45,543,610
<b>Grand Total (b)</b>	<u>\$ 499,668,583</u>	<u>\$ 19,608,210</u>	<u>\$ 95,196,588</u>	<u>\$ 384,859,975</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>			

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



**APPROPRIATIONS  
BUDGET/ACTUAL - TAX AND FEE FUNDS  
FOR THE THREE MONTHS ENDED DECEMBER 31, 2013**

Exhibit C

FUND	FY 2014	INFO ONLY	ENCUMBRANCES	MONTH OF DECEMBER 2013	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
	BUDGET	APPROPRIATIONS ACCRUED FY 13 REVERSED FY 14				
	(a)	(b)	(c)			
105 Road & Bridge	\$ 65,623,287	\$ 81,914	\$ 745,302	\$ 6,145,543	\$ 15,883,669	\$ 49,739,618
120 General Fund	499,668,583	4,973,988	19,608,210	34,931,002	114,804,798	384,863,785
126 Permanent Improvement Fund	7,228,211	520,354	2,007,749	165,678	2,378,355	4,849,857
162 Alternate Dispute Resolution	3,087,302	6,486	2,586	10,512	37,856	3,049,446
168 Dallas County Historical Commission	11,967	-	-	-	-	11,967
169 Historical Exhibit	3,472,601	618	-	312,599	770,520	2,702,081
195 Major Technology Fund	27,389,962	681,360	4,276,314	2,891,037	10,226,460	17,163,501
196 Major Projects	230,643,524	5,202,315	80,789,048	4,063,939	90,730,454	139,913,070
205 Interest & Debt Retirement Fund	34,832,660	750	-	-	-	34,832,660
466 Grants	80,383,105	2,542,634	7,171,805	5,364,627	19,922,277	60,460,828
467 HUD Section 8	34,315,241	117,199	124,529	2,597,185	7,862,841	26,452,400
468 Charter School Grants	8,177,177	179,430	102,901	744,193	1,539,236	6,637,941
470 Law Library Fund	1,164,553	6,448	317,718	53,583	478,404	686,149
471 Appellate Judicial System	429,773	4,070	-	19,780	54,108	375,665
<b>Total</b>	<b>\$ 996,427,947</b>	<b>\$ 14,317,566</b>	<b>\$ 115,146,161</b>	<b>\$ 57,299,678</b>	<b>\$ 264,688,979</b>	<b>\$ 731,738,968</b>

(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 THREE MONTHS ENDED DECEMBER 31, 2013**

Exhibit D

FUND	FY2014 BUDGET	INFO ONLY REVENUES ACCRUED FY13 REVERSED FY 14 (a)	MONTH OF DECEMBER 2013	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 38,041,838	\$ 107,550	\$ 2,026,772	\$ 13,092,098	\$ 24,949,740
120 General Fund	430,765,947	(8,427,999)	18,183,892	45,938,306	384,827,641
126 Permanent Improvement	2,875,560	17,667	100,881	185,947	2,689,613
162 Alternate Dispute	740,084	(2,755)	58,874	167,257	572,827
168 Historical Commission	28	(0)	0	2	26
169 Historical Exhibit	3,472,601	(153,422)	389,503	1,063,676	2,408,925
195 Major Technology	21,664,857	(213,893)	753,399	1,659,118	20,005,739
196 Major Projects	73,696,412	680,131	7,865,308	9,547,651	64,148,761
205 Debt Service	31,742,438	(9,123)	1,130,958	1,401,600	30,340,838
466 Projected Federal Grants	77,106,900	(12,915,722)	(227,781)	12,819,505	64,287,395
467 HUD Section 8	28,761,292	-	2,415,298	6,765,029	21,996,263
468 Charter School Grants	7,713,414	(595,108)	(141,370)	1,301,151	6,412,263
470 Law Library	964,593	(11,987)	69,736	208,195	756,398
471 Appellate Judicial	309,039	(2,895)	23,860	67,540	241,499
<b>TOTAL</b>	<b>\$ 717,855,003</b>	<b>\$ (21,527,555)</b>	<b>\$ 32,649,329</b>	<b>\$ 94,217,075</b>	<b>\$ 623,637,928</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 DECEMBER 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 THREE MONTHS ENDED DECEMBER 31, 2013**

Exhibit F

FROM:			TO:				
FUND	DEPT	DESCRIPTION	ACCT	AMOUNT	FUND	ACCT	AMOUNT
105	2550	Road Reserves	7910	1,109,609	120	49105	1,109,609
105	2550	Road Reserves	7996	5,000,000	196	49105	5,000,000
105	2550	Road Reserves	7905	7,533,722	105	49105	7,533,722 (a)
169	2090	Historical Exhibit Fund	7910	10,000	120	49169	10,000
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
532	94019	(b) Civil Courts Escrow	7996	355,306	196	49532	355,306
532	94036	(b) Elections Escrow	7910	22,249	196	49532	22,249
532	94081	(b) Records Management - C/C & D/C	7910	136,167	120	49532	136,167
532	94404	(b) Juvenile Case Manager Fee	7910	5,468	120	49532	5,468
532	94405	(b) Law Library Escrow	7910	28,589	120	49532	28,589
532	91002	(b) Sheriff Federal Forfeitures	7910	56,568	120	49532	56,568
<b>TOTAL</b>				<u>15,366,332</u>			<u>15,366,332</u>

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

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