



DALLAS COUNTY  
COUNTY AUDITOR

August 26, 2011

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 May 31, 2011

	<u>Exhibits</u>
Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency and School Funds as of May 31, 2011	A
General Fund: Funds Available Analysis for the Eight Months Ended May 31, 2011	B
Appropriations Budget/Actual: Tax and Fee Funds for the Eight Months Ended May 31, 2011	C
Revenue Budget/Actual: Tax and Fee Funds for the Eight Months Ended May 31, 2011	D
Summary of County Indebtedness as of May 31, 2011	E
Interfund Transfers for the Eight Months Ended May 31, 2011	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 MAY 31, 2011**

**ASSETS**

Cash and Investments		\$ 402,348,680
Inventories, Stock Room		1,432,688
Net Receivables - County Taxes	9,773,763 (a)	
Net Receivables - Other	19,259,000 (b)	
Subtotal Net Receivables	29,032,763	
Due from Other Governmental Units	7,280,158	
Total Receivables		36,312,921
General Fixed Assets	761,628,638	
Less: Accumulated Depreciation	(297,537,413)	464,091,225
Construction in Progress		14,063,636
Infrastructure		27,275,610
		505,430,471
Prepayments and other assets		1,815,078 (c)
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		166,237,118 (e)
<b>TOTAL ASSETS</b>		<b>\$ 1,113,576,954</b>

**LIABILITIES, RESERVES AND FUND BALANCES**

**LIABILITIES:**

Accounts Payable and Other Liabilities	4,418,153 (d)	
Due to Other Governmental Units	2,535,842	
Bonded Debt and Interest Payable to Maturity	188,714,129 (e)	
<b>TOTAL LIABILITIES</b>		<b>195,668,124</b>

**FUND BALANCE**

**RESERVED:**

Total Encumbrances		108,897,433 (f)
Inventory Reserves		1,432,688
Investment in Fixed Assets		505,430,471
Projects		121,748,517

**UNRESERVED**

General Fund		154,844,654
Other		25,555,069
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>\$ 1,113,576,954</b>

(a) Tax Receivables excludes levy for FY2011.

(b) Receivables include various fees, court costs and grants reflected in CAFR as of September 30, 2010.

(c) Prepayments and other assets reflected in CAFR as of September 30, 2010.

(d) Excludes accrued liabilities including but not limited to: compensated absences, workers compensation and claims and judgements.

(e) In May 2011, three bond issues were completed and funded. Two issues refinanced existing debt.

The third issue with a principal amount of \$41,545,000 will be used to fund future capital projects.

(f) Includes current and prior year and bond fund encumbrances.

This Balance Sheet and accompanying Exhibits were prepared using an Other Comprehensive Basis of Accounting ("OCBOA").

**SUMMARY OF CASH AND INVESTMENTS  
TAX AND FEE, BOND, TRUST AND AGENCY AND SCHOOL FUNDS  
AS OF MAY 31, 2011**

Exhibit A  
1 of 3

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
<b>TAX AND FEE FUNDS:</b>			
00105 Road & Bridge	\$ 18,498,024	\$ (1,014,251)	\$ 17,483,773
00120 General Fund	166,301,352	(5,373,306)	160,928,046
00124 Jury Fund	19,193	-	19,193
00126 Permanent Improvement Fund	5,151,370	(68,835)	5,082,535
00130 Election Fund-Special	29,963	3	29,966
00162 Alternate Dispute Resolution	1,639,292	63,997	1,703,289
00168 Dallas County Historical Commission	11,951	2	11,952
00169 Historical Exhibit	668,750	(55,132)	613,617
00170 Return Check Collection	(331,993)	2,230	(329,763)
00190 CMAQ-Congestion, Mitigation & Air	1,492,938	(62,566)	1,430,372
00195 Major Technology Fund	16,301,775	(1,121,440)	15,180,334
00196 Major Projects	149,421,913	(437,500)	148,984,413
00205 Interest & Debt Retirement Fund	22,052,202	424,809	22,477,011
00210 DS Arbitrage Rebate	627,497	84	627,581
00466 Projected Federal Grants	8,808,908	(5,109,406)	3,699,502
00467 HUD Section 8	5,006,301	76,238	5,082,539
00468 Charter School Grants	(281,848)	954,989	673,141
00470 Law Library Fund	197,627	(144,477)	53,150
00471 Appellate Judicial System	524,530	(46,293)	478,237
00704 Unallocated Tax	2,678,845	(1,418,725)	1,260,121
Total Tax and Fee funds:	<u>398,818,590</u>	<u>(13,329,580)</u>	<u>385,489,010</u>
<b>Bond Funds:</b>			
00414 1995 Road Bond Fund	1,021,749	-	1,021,749
00415 1995A Permanent Improvement	449,339	-	449,339
00418 Road Bond Series 1996	2,440,202	-	2,440,202
00424 Unlimited Tax Road Bonds Series	3,572,413	-	3,572,413
00427 Unlimited Tax Refunding & Improv	4,765,845	-	4,765,845
00481 Public Property Finance Obligati	1,925,616	-	1,925,616
00482 Permanent Improvement Bond Series	64,134	-	64,134
00490 Unlimited Tax Road Bond Fund	638,112	-	638,112
00492 1992 Road Bond Fund	815,773	-	815,773
00493 1992A Permanent Improvement Bond	354,039	15,772	369,811
00494 Unlimited Tax Road Bond Fund	796,675	-	796,675
Total Bond Funds	<u>16,843,898</u>	<u>15,772</u>	<u>16,859,670</u>
Total Tax, Fee, and Bond Funds, Cash and Investments	<u>415,662,488</u>	<u>(13,313,808)</u>	<u>402,348,680</u>
21734 Internal Service Fund	<u>1,505,707</u>	<u>(78,507)</u>	<u>1,427,200</u>

**SUMMARY OF CASH AND INVESTMENTS  
TAX AND FEE, BOND, TRUST AND AGENCY AND SCHOOL FUNDS  
AS OF MAY 31, 2011**

Exhibit A  
2 of 3

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
<b>Trust and Agency Funds:</b>			
<b>Special Funds</b>			
00128 Adult Probation Fund	6,150,236	(1,379,901)	4,770,335
00166 State Report Interest Fund	1,397,633	1,433,868	2,831,500
00464 Juvenile Probation Commission	255,919	(117,532)	138,387
00500 Payroll	(6,803)	3,196	(3,607) (a)
00501 County Clerk-Special	30,277,109	1,053,015	31,330,124
00503 District Clerk-Special	4,289,021	234,354	4,523,375
00505 Sheriff-Special	871,834	(70,207)	801,627
00532 Escrow Fund	34,636,324	2,964,829	37,601,153
00535 District Attorney Forfeiture	278,505	27	278,532
00537 Youth Village Special Fund	515	0	515
00538 DA - Check Processing	167,184	25,359	192,543
00540 DA - Forfeitures-Federal	937,094	5,151	942,244
00541 DA - Forfeitures-State	1,450,245	(418,293)	1,031,952
00542 DA - Police Agencies	31,864	3	31,867
00543 Adult Probation-Restitution	1,298,879	36,397	1,335,276
00544 DA - Attorney General	26,370	7	26,377
00545 DA - Unadjudicated-Gambling	51,482	6	51,488
00546 DA - Forfeitures-Narcotics	66,686	48	66,734
00547 DA - State Forfeitures/Other	121,526	11	121,537
00550 Justice of the Peace 1-1 Special	606,946	5,139	612,085
00551 Justice of the Peace 1-2 Special	351,891	1,407	353,298
00553 Justice of the Peace 3-3 Special	102,088	4,775	106,863
00554 Justice of the Peace 2-1 Special	387,392	1,112	388,504
00555 Justice of the Peace 2-2 Special	396,952	4,333	401,284
00556 Justice of the Peace 3-1 Special	58,386	(631)	57,755
00557 Justice of the Peace 3-2 Special	173,831	2,441	176,271
00559 Justice of the Peace 4-1 Special	368,687	6,280	374,967
00560 Justice of the Peace 4-2 Special	314,221	2,770	316,991
00561 Justice of the Peace 5-1 Special	120,260	578	120,838
00562 Justice of the Peace 5-2 Special	266,638	2,025	268,663
00570 Dallas County Housing Fin.	46,372	6	46,379
00571 Dallas County Housing Fin.	1,034,435	(6,956)	1,027,479
00580 Constable 1 Special Fund No. 580	7,506	9,815	17,320
00581 Constable 2 Special Fund No. 581	9,761	(9,676)	85
00582 Constable 3 Special Fund No. 582	3,256	4,548	7,805
00584 Constable 4 Special Fund No. 584	5,714	4,319	10,033
00586 Constable 5 Special Fund No. 586	71,192	-	71,192
<b>Total Special Funds</b>	<u>86,627,151</u>	<u>3,802,620</u>	<u>90,429,771</u>
<b>Trust Funds</b>			
00502 County Clerk-Trust	11,330,711	26,420	11,357,131
00504 District Clerk-Trust	37,631,241	(112,751)	37,518,490
00506 County Clerk Special Trust Fund	73,372,326	(614,366)	72,757,961
<b>Total Trust Funds</b>	<u>122,334,279</u>	<u>(700,697)</u>	<u>121,633,582</u>
<b>Total Trust and Agency Funds</b>	<u>208,961,430</u>	<u>3,101,923</u>	<u>212,063,353</u>
<b>Grand Total (Including Internal Service Funds)</b>	<u>\$ 626,129,625</u>	<u>\$ (10,290,392)</u>	<u>\$ 615,839,233</u>

(a) Timing differences in posting payroll transfers to general ledger and recording stale dated entries.

**SUMMARY OF CASH AND INVESTMENTS  
TAX AND FEE, BOND, TRUST AND AGENCY AND SCHOOL FUNDS  
AS OF MAY 31, 2011**

<b>FUND</b>	<b>Beginning Balance</b>	<b>Net Monthly Activity</b>	<b>Ending Balance</b>
<b>School Funds</b>			
Operating	\$ 14,498,378	\$ (2,655,184)	\$ 11,843,194
Payroll	40,000	-	40,000
Investments	1,126,826	155	1,126,981
<b>Total School Funds</b>	<u>15,665,204</u>	<u>(2,655,029)</u>	<u>13,010,175</u>

**General Fund  
Funds Available Analysis  
For The Month Ended May 31, 2011**

<u>Department</u>	<u>Budget (a)</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
<b>General Government</b>				
1010 GG-County Judge	\$ 378,827	\$ 284	\$ 210,767	\$ 167,777
1011 Truancy Courts	1,181,473	16,509	724,581	440,382
1020 GG-Commissioners Court Administrator	1,046,473	11,095	759,403	275,975
1021 GG-Operation Services-Engineering	947,448	207,469	667,711	72,268
1022 GG-Operation Services- Facilities	22,625,646	7,058,467	12,437,054	3,130,125
1023 GG-Operation Services- Comm/Central Svcs	3,580,296	635,984	1,915,889	1,028,423
1024 GG-Operations Services-Records Mgt	768,567	45,413	388,534	334,620
1027 GG-Operations-Auto Service Center	993,091	25,133	566,404	401,554
1028 GG-Operations-Facility Quality Assurance	5,890,726	348,843	3,458,035	2,083,848
1035 GG- Tax Assessor/Collector	11,034,467	75,833	6,792,712	4,165,922
1040 Human Resource/Civil Service	4,789,941	96,143	2,445,362	2,248,436
1041 HRCS - 52e Employees	-	-	164,068	(164,068)
1050 GG-County Treasurer	1,156,865	8,937	719,219	428,710
1060 Office of Budget and Evaluation	528,413	963	243,907	283,542
1070 GG-County Auditor	6,311,117	11,453	3,495,765	2,803,898
1080 GG-Purchasing	729,387	3,723	400,407	325,257
1210 Elections	5,519,930	87,535	3,330,519	2,101,876
<b>Subtotal General Government</b>	<u>67,482,666</u>	<u>8,633,782</u>	<u>38,720,338</u>	<u>20,128,545</u>
<b>Community Services</b>				
2030 Park and Open Space	709	709	-	-
2050 Texas Cooperative Extension/Dallas Cty	318,426	2,670	172,190	143,566
2060 Veterans Service	193,697	995	104,054	88,648
<b>Subtotal Community Services</b>	<u>512,831</u>	<u>4,374</u>	<u>276,244</u>	<u>232,214</u>
<b>Law Enforcement</b>				
3110 Executive	938,571	4,773	564,608	369,190
3112 Intelligence	-	-	(18,889)	18,889
3113 Internal Affairs	626,043	964	327,850	297,228
3121 General Services	831,030	198	625,926	204,905
3122 Personnel	635,553	33,180	397,095	205,278
3123 Training	588,472	28,608	386,425	173,439
3124 Communications	1,749,328	2,192	1,180,028	567,108
3125 Fiscal	2,255,987	25,808	1,357,954	872,225
3126 Photo Lab	321,359	16,494	129,864	175,000
3128 Bonds	2,165,808	5,821	1,280,133	879,854
3129 Bailiff	6,828,483	927	5,279,017	1,548,539
3130 Warrants	4,708,485	4,878	2,782,690	1,920,917
3131 Fugitive Transportation	1,575,420	1,925	1,027,229	546,267
3132 Civil	219,792	463	145,627	73,701
3133 Patrol	-	-	-	-
3134 Criminal Investigation	1,543,531	4,342	1,511,156	28,033
3135 Physical Evidence	72	72	-	-
3136 FLEET	115,179	593	87,943	26,644
3137 Freeway Management Program	12,041,859	20,453	8,340,906	3,680,499
3140 Detention Services	914,760	3,161	490,787	420,811
3141 North Tower	18,045,602	20,581	11,595,095	6,429,926
3142 West Tower	18,438,936	33,890	11,604,644	6,800,402
3145 George Allen Jail	7,297,959	21,011	4,126,980	3,149,968
3146 Decker Jail	6,544,887	3,925	2,704,094	3,836,868
3147 Central Intake	10,337,092	18,695	6,564,233	3,754,164
3148 South Tower	17,628,041	19,343	11,248,855	6,359,842
3150 Classification and Release	13,994,686	17,543	9,263,450	4,713,694
3151 Inmate Program	-	-	-	-
3152 Central Kitchen	10,697,541	1,123,957	5,283,275	4,290,309
3153 Central Laundry	1,319,573	2,283	837,558	479,732
<b>Subtotal Sheriff</b>	<u>142,364,049</u>	<u>1,416,082</u>	<u>89,124,534</u>	<u>51,823,433</u>
3210 Constable Precinct #1	2,798,942	17,367	1,838,163	943,412
3220 Constable Precinct #2	2,248,471	5,283	1,496,895	746,293

**General Fund**  
**Funds Available Analysis**  
**For The Month Ended May 31, 2011**

<u>Department</u>	<u>Budget (a)</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
3230 Constable Precinct #3	2,544,425	8,358	1,764,860	771,206
3240 Constable Precinct #4	2,186,131	11,085	1,472,922	702,124
3250 Constable Precinct #5	1,998,599	3,205	1,181,040	814,354
<b>Subtotal Constable</b>	<u>11,776,569</u>	<u>45,298</u>	<u>7,753,881</u>	<u>3,977,390</u>
3311 Crime Lab	5,090,374	454,921	2,963,160	1,672,293
3312 Medical Examiner	4,950,966	233,965	3,099,112	1,617,888
3313 Breath Alcohol Program	278,771	1,319	174,009	103,444
<b>Subtotal Institute of Forensic Sciences</b>	<u>10,320,111</u>	<u>690,205</u>	<u>6,236,281</u>	<u>3,393,625</u>
3320 Community Supervision	600,147	152,674	398,887	48,585
3321 Pre/Post Trial Release Program	1,000	-	-	1,000
3330 Public Service Program	877,876	33,865	513,006	331,005
<b>Subtotal Law Enforcement</b>	<u>165,939,751</u>	<u>2,338,124</u>	<u>104,026,589</u>	<u>59,575,038</u>
<b>Justice Administration</b>				
3340 Building Security	1,983,843	180,254	1,270,262	533,328
3341 Emergency Management	387,533	853	211,700	174,980
3342 Fire Marshal	689,113	66,160	459,318	163,636
4011 District Attorney	34,503,019	334,710	22,609,333	11,558,976
4012 DA-Special Allocation	-	-	125,681	(125,681)
4013 Drug Court Program	258,167	411	206,025	51,732
4014 Jail Diversion	1,082,212	4,177	694,901	383,133
4015 Divert Court Department	349,418	56,626	125,089	167,703
4020 District Clerk	11,627,064	57,183	7,053,841	4,516,040
4031 County Clerk	7,375,264	177,901	4,537,896	2,659,467
4032 County Clerk-Collections	869,879	21,273	430,443	418,164
4033 Truancy Courts Clerks	972,058	-	608,557	363,501
4040 Public Defender	10,013,276	36,253	6,122,523	3,854,500
4051 District Court Administration	227,634	2,334	87,447	137,853
4056 Domestic Relations Office Administration	2,273,795	6,851	1,289,277	977,667
4060 Jury Service	2,165,760	54,477	1,212,159	899,124
4065 Grand Jury Service	175,000	-	95,800	79,200
4071 5th Court of Appeals	130,290	-	71,970	58,320
4072 First Admin. Judicial Region	156,956	-	156,955	1
4080 Court Cost Miscellaneous	2,464,693	48,049	125,925	2,290,718
4110 14th Civil District Court	212,181	2,143	130,195	79,844
4115 44th Civil District Court	219,371	2,357	132,789	84,224
4120 68th Civil District Court	208,635	2,630	119,333	86,672
4125 95th Civil District Court	214,008	1,984	125,857	86,167
4130 101st Civil District Court	213,686	3,598	123,477	86,611
4135 116th Civil District Court	212,732	2,310	127,772	82,650
4140 134th Civil District Court	227,607	3,081	136,743	87,783
4145 160th Civil District Court	212,805	2,574	126,947	83,284
4150 162nd Civil District Court	259,121	2,125	134,266	122,730
4155 191st Civil District Court	224,256	3,162	130,773	90,322
4160 192nd Civil District Court	211,558	2,211	128,549	80,798
4165 193rd Civil District Court	236,556	2,891	124,374	109,291
4170 298th Civil District Court	216,231	3,272	131,942	81,017
4175 Civil District Masters	272,369	1,848	167,008	103,513
4180 Civil Tax Court	72,886	256	51,244	21,386
4210 254th Family Court	393,278	1,293	264,144	127,842
4215 255th Family Court	409,772	437	277,278	132,057
4220 256th Family Court	378,957	1,055	231,917	145,985
4225 301st Family Court	458,034	411	262,697	194,926
4230 302nd Family Court	404,547	1,257	273,952	129,339
4235 303rd Family Court	391,467	1,101	265,915	124,451
4240 330rd Family Court	391,416	3,481	265,805	122,130
4250 IV-D Court	228,277	2,589	177,462	48,226
4310 304th Juvenile Court	2,392,710	202,332	2,025,762	164,616
4320 305th Juvenile Court	2,174,442	226,454	1,721,867	226,121
4401 Criminal District Court #1	643,493	820	545,925	96,748

**General Fund  
Funds Available Analysis  
For The Month Ended May 31, 2011**

<u>Department</u>	<u>Budget (a)</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
4402 Criminal District Court #2	611,016	413	532,998	77,605
4403 Criminal District Court #3	676,593	421	598,317	77,856
4404 Criminal District Court #4	788,102	1,247	698,523	88,332
4405 Criminal District Court #5	716,017	278	627,280	88,459
4406 Criminal District Court #6	771,560	411	588,568	182,581
4407 Criminal District Court #7	706,180	773	626,695	78,713
4410 194th Criminal District Court	823,201	103	607,827	215,271
4415 195th Criminal District Court	622,702	1,280	484,441	136,981
4420 203rd Criminal District Court	747,805	613	660,095	87,097
4425 204th Criminal District Court	726,594	794	646,882	78,918
4430 265th Criminal District Court	552,737	997	462,693	89,047
4435 282nd Criminal District Court	1,274,012	761	873,655	399,596
4440 283rd Criminal District Court	704,764	823	622,770	81,171
4445 291st Criminal District Court	545,761	322	455,452	89,986
4450 292nd Criminal District Court	567,435	2,098	487,225	78,112
4455 363rd Criminal District Court	633,101	731	536,554	95,816
4460 Criminal District Magistrates	1,554,185	1,446	928,755	623,984
4465 Staff Attorneys	425,382	2,432	275,518	147,431
4470 Criminal District Court Manager	203,443	442	147,306	55,696
4501 County Court at Law #1	357,001	1,396	217,834	137,772
4502 County Court at Law #2	356,792	1,706	231,139	123,947
4503 County Court at Law #3	358,000	1,405	229,038	127,557
4504 County Court at Law #4	402,211	1,042	226,068	175,101
4505 County Court at Law #5	378,465	1,681	219,649	157,134
4601 County Criminal Court #1	391,519	210	243,334	147,976
4602 County Criminal Court #2	403,169	490	264,899	137,780
4603 County Criminal Court #3	418,290	465	279,820	138,005
4604 County Criminal Court #4	394,072	476	237,765	155,830
4605 County Criminal Court #5	374,450	685	175,681	198,084
4606 County Criminal Court #6	472,524	1,159	341,019	130,346
4607 County Criminal Court #7	402,789	1,000	228,239	173,550
4608 County Criminal Court #8	399,614	1,108	220,824	177,683
4609 County Criminal Court #9	409,207	1,358	249,209	158,639
4610 County Criminal Court #10	441,879	753	251,324	189,802
4611 County Criminal Court #11	568,505	848	297,062	270,595
4615 County Criminal Court of Appeals	367,413	258	222,603	144,552
4616 County Criminal Court of Appeals #2	451,863	29	253,246	198,587
4617 County Criminal Court - Magistrate	133,151	185	83,820	49,147
4620 County Criminal Court Manager	178,708	8,852	112,950	56,906
4701 Probate Court #1	553,399	1,447	341,048	210,904
4702 Probate Court #2	531,868	841	343,506	187,521
4703 Probate Court #3	1,101,881	1,850	811,947	288,084
4704 Investigators/Court Visitor Program	184,546	2,106	52,172	130,268
4811 J.P- 1-1	1,098,218	12,473	654,628	431,117
4812 J.P- 1-2	596,070	8,146	353,782	234,141
4821 J.P- 2-1	730,845	7,952	434,888	288,005
4822 J.P- 2-2	933,472	3,992	494,852	434,629
4831 J.P- 3-1	805,319	2,253	487,884	315,181
4832 J.P- 3-2	541,846	6,626	329,717	205,503
4833 J P 3-3	676,672	3,199	365,598	307,874
4841 J.P- 4-1	806,026	2,985	482,013	321,028
4842 J P 4-2	583,554	4,338	327,294	251,922
4851 J.P- 5-1	594,851	5,771	322,477	266,604
4852 J.P- 5-2	421,306	7,115	285,287	128,904
<b>Subtotal Justice Administration</b>	<b>120,655,455</b>	<b>1,637,773</b>	<b>77,233,261</b>	<b>41,784,421</b>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	470,706	18,263	254,587	197,855
2070 Welfare Assistance	3,043,409	22,943	1,918,439	1,102,027
5110 Juvenile Administration	17,731,051	911,076	10,550,484	6,269,492
5114 Juvenile-Detention Center	13,193,327	38,953	8,519,524	4,634,849
5115 Juvenile-Emergency Shelter	2,108,855	1,915	1,290,293	816,647



**General Fund  
Funds Available Analysis  
For The Month Ended May 31, 2011**

<u>Department</u>	<u>Budget (a)</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
5116 Juvenile-Letot Center	3,178,562	10,012	1,730,468	1,438,081
5117 Juvenile-Youth Village	3,413,609	14,461	2,207,276	1,191,873
5118 Juvenile-Medlock Center	3,729,240	9,876	1,989,347	1,730,016
5210 Health Administration	896,503	8,461	657,083	230,958
5211 Environmental Health	737,020	5,035	456,211	275,774
5212 Public Health Lab	1,709,014	177,699	943,628	587,687
5213 Preventive Health	2,575,476	220,670	1,136,268	1,218,539
5214 Communicable Disease Control	493,704	6,848	314,085	172,771
5215 STD Clinic	1,601,086	21,458	986,114	593,514
5216 TB Clinic	1,519,061	47,630	828,702	642,730
<b>Subtotal Health and Human Services</b>	<u>56,400,621</u>	<u>1,515,299</u>	<u>33,782,510</u>	<u>21,102,811</u>
5310 Budget Office Community Contracts (Menta	5,758,600	2,415,060	3,330,190	13,350
5330 CPS Program	2,807,717	1,484,626	1,242,724	80,367
<b>Subtotal Health and Social Services</b>	<u>8,566,316</u>	<u>3,899,686</u>	<u>4,572,914</u>	<u>93,717</u>
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	212,898	1,355	107,449	104,094
5430 Truancy Enforcement Center	611,970	131,325	464,115	16,530
9910 Countywide Appropriations	15,910,102	282,413	5,352,977	10,274,712
9930 Cash Match for Grants	4,348,289	-	409,705	3,938,584
9940 Reserves and Contingency	2,008,292	-	-	2,008,292
<b>Subtotal Other Operating</b>	<u>23,091,550</u>	<u>415,093</u>	<u>6,334,246</u>	<u>16,342,211</u>
9950 Emergency Reserves	44,584,600	-	-	44,584,600
<b>Grand Total</b>	<u>\$ 487,233,791</u>	<u>\$ 18,444,131</u>	<u>\$ 264,946,102</u>	<u>\$ 203,843,558</u>

(a) Budget includes encumbrances which are carried forward from FY 10 in the amount of

\$ 8,815,169

(b) Reconciliation of budget components to budget funds available

LAB FY 11	432,956,364.39
Carryforward	8,815,168.73
Reserve	2,164,782.00
Reserve	43,297,476.00
Budget	<u>487,233,791.12</u>

Budget per budget funds available 487,233,791.12

Difference -

APPROPRIATIONS  
BUDGET/ACTUAL - TAX AND FEE FUNDS  
FOR THE MONTH ENDED MAY 31, 2011

Exhibit C

FUND	FY 2011 BUDGET	INFO ONLY APPROPRIATIONS ACCRUED FY 10 REVERSED FY 11	ENCUMBRANCES	MONTH OF MAY 2011	YTD ACTUAL + ENCUMBRANCES	BALANCE OF BUDGET
105 Road & Bridge	\$ 65,105,217	\$ 95,149	\$ 489,973	\$ 7,690,855	\$ 25,838,142	\$ 39,267,075
120 General Fund	487,233,791	5,842,671	18,444,131	32,158,823	277,547,562	209,686,229
126 Permanent Improvement Fund	6,367,343	293,448	1,094,555	147,116	2,232,304	4,135,039
162 Alternate Dispute Resolution	2,215,150	159	2,207	6,958	217,436	1,997,714
168 Dallas County Historical Commission	11,453	-	-	-	-	11,453
169 Historical Exhibit	2,636,481	-	-	304,021	1,386,304	1,250,177
195 Major Technology Fund	30,562,529	2,549,466	3,231,101	1,178,585	13,828,258	16,734,272
196 Major Projects	146,713,457	2,296,486	69,328,323	595,719	83,408,293	63,305,164
205 Interest & Debt Retirement Fund	26,123,650	-	-	(138,498)	2,766,277	23,357,373
466 Grants	242,020,470	7,581,936	15,567,408	6,527,975	79,829,496	162,190,974
467 HUD Section 8	65,028,264	-	86,529	2,306,447	18,837,308	46,190,956
468 Charter School Grants	8,950,140	-	13,599	4,758,191	5,053,637	3,896,503
470 Law Library Fund	1,011,689	75,360	71,150	213,102	724,462	287,227
471 Appellate Judicial System	775,716	3,337	-	35,495	287,646	488,070
Total	<u>\$ 1,084,755,350</u>	<u>\$ 18,738,011</u>	<u>\$ 108,328,974</u>	<u>\$ 55,784,788</u>	<u>\$ 511,957,125</u>	<u>\$ 572,798,225</u>

(a) Budget includes Legally Adopted Budget, Carry-Forward Budget from FY10 and Prior Year Budget.

(b) Appropriations are budgeted on a cash basis. FY 11 Monthly YTD appropriations are cash basis less appropriations paid in October and November 2010 which were accrued in FY 10. Accruals reversed in FY 11 YTD monthly columns 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 MAY 31, 2011**

Exhibit D

FUND	FY2011 BUDGET	INFO ONLY REVENUES ACCRUED FY10 REVERSED FY11	MONTH OF MAY 31, 2011	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 40,393,107	\$ 524,950	\$ 6,621,545	\$ 26,181,076	\$ 14,212,031
120 General Fund	440,926,538	7,011,229	26,929,134	383,122,334	57,804,204
126 Permanent Improvement	2,761,051	(11,338)	25,502	2,724,635	36,416
162 Alternate Dispute	856,041	3,219	70,955	528,181	327,860
168 Historical Commission	21	2	2	13	8
169 Historical Exhibit	2,636,481	80,617	249,062	1,713,207	923,274
195 Major Technology	21,503,060	(53,575)	158,037	18,946,043	2,557,017
196 Major Projects	55,420,143	1,191,648	631,966	50,322,460	5,097,683
205 Debt Service	23,019,289	30,165	286,311	22,127,676	891,613
210 DS Arbitrage	-	152	84	1,175	(1,175)
466 Projected Federal Grants	138,425,622	(11,503)	2,462,026	72,057,379	66,368,243
467 HUD Section 8	32,071,492	820	2,407,563	19,143,004	12,928,489
468 Charter School Grants	-	-	5,712,442	5,712,442	(5,712,442)
470 Law Library	836,143	6,953	68,693	530,036	306,107
471 Appellate Judicial	358,190	1,914	19,998	242,690	115,500
<b>TOTAL</b>	<b>\$ 759,207,178</b>	<b>\$ 8,775,253</b>	<b>\$ 45,643,320</b>	<b>\$ 603,352,350</b>	<b>\$ 155,854,828</b>

(a) Revenues are budgeted on a cash basis. FY 11 Monthly YTD revenues are cash basis less revenues received in October and November 2010 which were accrued in FY 10. Accruals reversed in FY 11 YTD monthly columns are indicated in the column titled Info Only

**SUMMARY OF COUNTY INDEBTEDNESS  
AS OF MAY 31, 2011**

Exhibit E

Payment Fiscal Year	Principal	Interest	Total
2011 (a)	\$ 9,215,000	\$ 2,087,307	\$ 11,302,307
2012 (a)	22,780,000	7,045,191	29,825,191
2013	20,075,000	5,522,256	25,597,256
2014	20,630,000	4,592,156	25,222,156
2015	21,110,000	4,826,881	25,936,881
2016	19,855,000	3,675,713	23,530,713
2017	12,395,000	3,149,813	15,544,813
2018	11,010,000	1,696,213	12,706,213
2019	4,265,000	816,588	5,081,588
2020	4,305,000	613,238	4,918,238
2021	2,700,000	391,263	3,091,263
2022	1,180,000	269,575	1,449,575
2023	1,265,000	209,100	1,474,100
2024	1,360,000	144,269	1,504,269
2025	1,455,000	74,569	1,529,569
	<u>\$ 153,600,000</u>	<u>\$ 35,114,129</u>	<u>\$ 188,714,129</u>

- (a) Capital Appreciation bonds are included at maturity value which includes unamortized discounts of \$62,017 and \$129,774 in fiscal 2011 and 2012, respectively.
- (b) Three bond issues were completed and funded in May 2011. Two issues refinanced existing debt. The third issue with a principal amount of \$ 41,545,000 will be used to fund future capital projects.

**INTERFUND TRANSFERS  
FOR THE EIGHT MONTHS ENDED MAY 31, 2011**

Exhibit F

FROM:

TO:

FUND	DEPT	DESCRIPTION	ACCT	AMOUNT	FUND	ACCT	AMOUNT
105	2510	Road Precinct #1	7910	1,000,000	120	47424	9,053,765
105	2520	Road Precinct #2	7910	46,225	120	47422	4,100,000
105	2530	Road Precinct #3	7910	46,225	120	47421	3,999,806
105	2540	Road Precinct #4	7910	46,225	120		
105	2550	Road Reserves	7910	16,014,896			
532	94019 (b)	Civil Courts Escrow	21310	973,553	196	47030	973,553
169	2090	Historical Exhibit Fund	7910	26,667	120	44511	26,667
105	2550	Road Reserves	7930	3,050,000	105	47030	3,050,000 (a)
128	47030		0	91,630	120	48050	91,630
120	9930	GF - County Match	7950	409,705	466	47030	409,705
464		Juvenile Probation Fund	7930	1,147,448	466	47045	1,147,448
195	1090	DA Drug Court Contribution	7910	1,700,000	120	47580	1,700,000
470	6010	Law Library	7930	175,000	532	21752	175,000
471	4090	Appellate Court Fees	7910	29,902	120	45505	29,902
532	21388 (c)	County Clerk Recording Depo(Anthem)		2,681,460	120	45510	2,681,460
532	21421 (c)	Court House Security		642,493	120	45525	642,493
532	21422 (c)	Court House Security		142,840	120	45525	142,840
532	21428 (c)	J.P. Court House Security		105,216	120	45525	105,216
532	94081 (c)	Records Management - C/C & D/C	7910	161,486	120	46540	161,486
532	21420 (c)	Records Management - C/C & D/C		131,482	120	46540	131,482
532	21752 (c)	Law Library Escrow		71,213	120	46545	71,213
532	21389 (c)	Judicial Reimbursement - Salaries		675,000	120	46580	675,000
<b>TOTAL</b>				<u>29,368,665</u>			<u>29,368,665</u>

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

(b) Represent project number.

(c) Represent escrow number.