



DALLAS COUNTY  
COUNTY AUDITOR

September 12, 2011

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

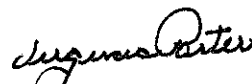
The following Balance Sheet and related Exhibits were prepared and are submitted in accordance with V.T.C.A., Local Government Codes 114.023 and 114.025.

Balance Sheet: Tax, Fee, and Bond Funds as of July 31, 2011

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

*JJA*

/jh  
cc: County Treasurer

**BALANCE SHEET TAX, FEE AND BOND FUNDS  
AS OF JULY 31, 2011**

**ASSETS**

Cash and Investments		\$ 364,613,751
Inventories, Stock Room		1,525,294
Net Receivables - County Taxes	6,730,511 (a)	
Net Receivables - Other	19,259,000 (b)	
Subtotal Net Receivables	25,989,511	
Due from Other Governmental Units	7,558,986	
Total Receivables		33,548,497
General Fixed Assets	761,410,868	
Less: Accumulated Depreciation	(299,216,533)	462,194,335
Construction in Progress		14,876,647
Infrastructure		27,275,610
		504,346,592
Prepayments and other assets		1,963,171 (c)
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		175,646,831 (e) (g)
<b>TOTAL ASSETS</b>		<b>\$1,081,644,136</b>

**LIABILITIES, RESERVES AND FUND BALANCES**

**LIABILITIES:**

Accounts Payable and Other Liabilities	17,705,975 (d)	
Due to Other Governmental Units	14,087,634	
Bonded Debt and Interest Payable to Maturity	177,411,822 (e) (g)	
<b>TOTAL LIABILITIES</b>		<b>209,205,431</b>

**FUND BALANCE**

**RESERVED:**

Total Encumbrances		113,449,386 (f)
Inventory Reserves		1,525,294
Investment in Fixed Assets		504,346,592
Projects		101,442,474

**UNRESERVED**

General Fund		124,298,119
Other		27,376,841
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>\$1,081,644,136</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.

(g) In anticipation of debt service due August 15, 2011, cash in the amount of \$ 20,570,424 has been escrowed with a 3rd party financial institution.

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 JULY 31, 2011**

Exhibit A  
1 of 3

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
<b>TAX AND FEE FUNDS:</b>			
00105 Road & Bridge	\$ 18,038,586	\$ (155,848)	\$ 17,882,738
00120 General Fund	141,710,693	(10,163,247)	131,547,446
00124 Jury Fund	19,193	930	20,123
00126 Permanent Improvement Fund	4,859,402	(82,649)	4,776,753
00130 Election Fund-Special	(116,981)	146,046	29,064
00162 Alternate Dispute Resolution	1,360,019	32,725	1,392,744
00168 Dallas County Historical Commission	11,953	1	11,954
00169 Historical Exhibit	532,430	251,396	783,827
00170 Return Check Collection	(331,428)	1,523	(329,905)
00190 CMAQ-Congestion, Mitigation & Air	1,432,446	-	1,432,446
00195 Major Technology Fund	14,051,835	(966,763)	13,085,071
00196 Major Projects	160,205,802	(658,428)	159,547,374
00205 Interest & Debt Retirement Fund	22,094,658	(20,329,668)	1,764,990
00210 DS Arbitrage Rebate	107	43	150
00466 Projected Federal Grants	6,494,287	902,196	7,396,484
00467 HUD Section 8	5,117,181	(235,973)	4,881,207
00468 Charter School Grants	1,432,523	(5,532)	1,426,991
00470 Law Library Fund	70,629	16,191	86,820
00471 Appellate Judicial System	391,530	(35,707)	355,823
00704 Unallocated Tax	2,103,949	(692,934)	1,411,014
Total Tax and Fee funds:	<u>379,478,814</u>	<u>(31,975,699)</u>	<u>347,503,115</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	3,823,379	-	3,823,379
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	369,811	-	369,811
00494 Unlimited Tax Road Bond Fund	796,675	-	796,675
Total Bond Funds	<u>17,110,636</u>	<u>-</u>	<u>17,110,636</u>
Total Tax, Fee, and Bond Funds, Cash and Investments	<u>396,589,450</u>	<u>(31,975,699)</u>	<u>364,613,751</u>
21734 Internal Service Fund	<u>-</u>	<u>-</u>	<u>-</u>

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

Exhibit A  
2 of 3

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
<b>Trust and Agency Funds: Special Funds</b>			
00128 Adult Probation Fund	9,160,211	(2,166,932)	6,993,279
00166 State Report Interest Fund	4,212,400	(2,953,937)	1,258,463
00464 Juvenile Probation Commission	235,178	(117,547)	117,631
00500 Payroll	(4,141)	(219)	(4,360) (a)
00501 County Clerk-Special	29,926,827	(2,131,595)	27,795,231
00503 District Clerk-Special	4,681,133	425,983	5,107,116
00505 Sheriff-Special	835,448	(25,484)	809,964
00532 Escrow Fund	42,005,952	(5,649,662)	36,356,290
00535 District Attorney Forfeiture	279,392	1,067	280,459
00537 Youth Village Special Fund	515	0	515
00538 DA - Check Processing	206,220	12,568	218,788
00540 DA - Forfeitures-Federal	710,347	(45,948)	664,399
00541 DA - Forfeitures-State	1,056,067	(224,981)	831,086
00542 DA - Police Agencies	31,869	2	31,871
00543 Adult Probation-Restitution	1,313,657	213,470	1,527,127
00544 DA - Attorney General	26,383	7	26,390
00545 DA - Unadjudicated-Gambling	54,964	5	54,969
00546 DA - Forfeitures-Narcotics	66,765	17	66,782
00547 DA - State Forfeitures/Other	121,545	8	121,553
00550 Justice of the Peace 1-1 Special	633,123	(15,870)	617,253
00551 Justice of the Peace 1-2 Special	353,077	1,191	354,268
00553 Justice of the Peace 3-3 Special	111,944	1,385	113,329
00554 Justice of the Peace 2-1 Special	392,271	1,402	393,672
00555 Justice of the Peace 2-2 Special	400,735	2,446	403,181
00556 Justice of the Peace 3-1 Special	55,136	658	55,794
00557 Justice of the Peace 3-2 Special	175,756	1,369	177,125
00559 Justice of the Peace 4-1 Special	372,986	194	373,180
00560 Justice of the Peace 4-2 Special	312,187	(3,808)	308,379
00561 Justice of the Peace 5-1 Special	121,696	(1,845)	119,851
00562 Justice of the Peace 5-2 Special	266,447	342	266,788
00570 Dallas County Housing Fin.	46,382	2	46,384
00571 Dallas County Housing Fin.	893,330	397,351	1,290,681
00580 Constable 1 Special Fund No. 580	12,767	8,903	21,670
00581 Constable 2 Special Fund No. 581	85	-	85
00582 Constable 3 Special Fund No. 582	32,766	2,900	35,665
00584 Constable 4 Special Fund No. 584	7,395	1,900	9,295
00586 Constable 5 Special Fund No. 586	79,000	(7,381)	71,619
Total Special Funds	<u>99,187,813</u>	<u>(12,272,040)</u>	<u>86,915,773</u>
<b>Trust Funds</b>			
00502 County Clerk-Trust	11,483,459	68,966	11,552,425
00504 District Clerk-Trust	38,317,297	(840,435)	37,476,861
00506 County Clerk Special Trust Fund	72,469,977	1,419,691	73,889,667
Total Trust Funds	<u>122,270,732</u>	<u>648,221</u>	<u>122,918,954</u>
Total Trust and Agency Funds	<u>221,458,546</u>	<u>(11,623,819)</u>	<u>209,834,727</u>
Grand Total (Including Internal Service Funds)	<u>\$ 618,047,996</u>	<u>\$ (43,599,518)</u>	<u>\$ 574,448,478</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 JULY 31, 2011

FUND	<u>Beginning Balance</u>	<u>Net Monthly Activity</u>	<u>Ending Balance</u>
<b>School Funds</b>			
Operating	\$ 15,442,729	\$ (4,401,572)	\$ 11,041,157
Payroll	40,000	-	40,000
Investments	1,127,124	137	1,127,261
Total School Funds	<u>16,609,853</u>	<u>(4,401,435)</u>	<u>12,208,418</u>

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE MONTH ENDED JULY 31, 2011**

**Exhibit B  
Page 1 of 4**

<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	\$ 378,827	\$ 89	\$ 271,547	\$ 107,191
1011 Truancy Courts	1,181,473	10,684	926,109	244,680
1020 GG-Commissioners Court Administrator	1,046,473	10,614	932,819	103,040
1021 GG-Operation Services-Engineering	947,448	91,148	845,673	10,627
1022 GG-Operation Services- Facilities	22,625,646	4,420,658	15,934,765	2,270,223
1023 GG-Operation Services- Comm/Central Svcs	3,695,296	490,939	2,494,506	709,850
1024 GG-Operations Services-Records Mgt	768,567	25,550	491,179	251,839
1027 GG-Operations-Auto Service Center	998,091	7,529	716,664	273,899
1028 GG-Operations-Facility Quality Assurance	5,890,726	425,296	4,201,930	1,263,500
1035 GG- Tax Assessor/Collector	11,582,411	567,015	8,484,651	2,530,745
1040 Human Resource/Civil Service	4,789,941	81,610	2,689,729	2,018,602
1041 HRCS - 52e Employees	-	-	204,905	(204,905)
1050 GG-County Treasurer	1,156,865	15,422	894,477	246,966
1060 Office of Budget and Evaluation	528,413	930	301,579	225,903
1070 GG-County Auditor	6,311,117	10,156	4,283,256	2,017,704
1080 GG-Purchasing	729,387	3,726	495,660	230,000
1210 Elections	5,519,930	72,498	3,706,578	1,740,854
<b>Subtotal General Government</b>	<b>68,150,610</b>	<b>6,233,864</b>	<b>47,876,028</b>	<b>14,040,718</b>
<b>Community Services</b>				
2030 Park and Open Space	709	709	-	-
2050 Texas Cooperative Extension/Dallas Cty	318,426	2,628	211,195	104,603
2060 Veterans Service	193,697	936	128,007	64,754
<b>Subtotal Community Services</b>	<b>512,831</b>	<b>4,272</b>	<b>339,202</b>	<b>169,357</b>
<b>Law Enforcement</b>				
3110 Executive	938,571	5,103	694,970	238,498
3112 Intelligence	-	-	(18,889)	18,889
3113 Internal Affairs	626,043	1,200	407,325	217,517
3121 General Services	832,530	217	776,441	55,872
3122 Personnel	635,553	11,607	530,853	93,093
3123 Training	588,472	12,469	479,351	96,652
3124 Communications	1,749,328	1,629	1,443,692	304,007
3125 Fiscal	2,255,987	40,911	1,669,661	545,415
3126 Photo Lab	321,359	13,652	166,876	140,830
3128 Bonds	2,165,808	7,992	1,593,763	564,053
3129 Bailiff	6,828,483	832	6,494,543	333,108
3130 Warrants	4,722,685	5,879	3,390,981	1,325,825
3131 Fugitive Transportation	1,650,420	5,076	1,300,092	345,253
3132 Civil	226,792	216	184,746	41,830
3133 Patrol	-	-	-	-
3134 Criminal Investigation	1,420,131	4,510	1,859,828	(444,207)
3135 Physical Evidence	72	72	-	-
3136 FLEET	120,179	123	112,047	8,009
3137 Freeway Management Program	12,091,859	20,257	10,393,318	1,678,284
3140 Detention Services	914,760	5,672	604,600	304,488
3141 North Tower	18,045,602	17,887	15,186,192	2,841,523
3142 West Tower	18,448,936	29,395	14,490,982	3,928,559
3145 George Allen Jail	7,297,959	20,776	4,957,424	2,319,760
3146 Decker Jail	6,544,887	3,034	2,797,132	3,744,721
3147 Central Intake	10,337,092	33,251	8,138,609	2,165,232
3148 South Tower	17,628,041	14,989	14,023,561	3,589,491
3150 Classification and Release	14,019,086	5,861	11,529,367	2,483,858
3151 Inmate Program	-	-	-	-
3152 Central Kitchen	10,633,841	1,033,059	6,636,835	2,963,947
3153 Central Laundry	1,319,573	2,283	1,037,918	279,372
<b>Subtotal Sheriff</b>	<b>142,364,049</b>	<b>1,297,952</b>	<b>110,882,218</b>	<b>30,183,879</b>
3210 Constable Precinct #1	2,798,942	14,509	2,256,001	528,432
3220 Constable Precinct #2	2,248,471	5,396	1,813,321	429,754

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE MONTH ENDED JULY 31, 2011**

**Exhibit B  
Page 2 of 4**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
3230 Constable Precinct #3	2,552,825	8,567	2,134,847	409,411
3240 Constable Precinct #4	2,186,131	9,920	1,810,106	366,106
3250 Constable Precinct #5	1,998,599	2,435	1,470,333	525,831
<b>Subtotal Constable</b>	<b>11,784,969</b>	<b>40,828</b>	<b>9,484,607</b>	<b>2,259,534</b>
3311 Crime Lab	5,090,374	161,764	3,687,168	1,241,443
3312 Medical Examiner	4,950,966	143,168	3,862,318	945,479
3313 Breath Alcohol Program	278,771	1,523	215,358	61,889
<b>Subtotal Institute of Forensic Sciences</b>	<b>10,320,111</b>	<b>306,455</b>	<b>7,764,844</b>	<b>2,248,811</b>
3320 Community Supervision	600,147	94,478	490,730	14,938
3321 Pre/Post Trial Release Program	1,000	-	-	1,000
3330 Public Service Program	887,876	13,853	663,167	210,857
<b>Subtotal Law Enforcement</b>	<b>165,958,151</b>	<b>1,753,565</b>	<b>129,285,566</b>	<b>34,919,020</b>
<b>Justice Administration</b>				
3340 Building Security	1,983,843	121,756	1,512,788	349,300
3341 Emergency Management	387,533	1,575	265,040	120,917
3342 Fire Marshal	689,113	54,812	579,615	54,687
4011 District Attorney	34,503,019	273,487	28,221,248	6,008,284
4012 DA-Special Allocation	-	-	146,763	(146,763)
4013 Drug Court Program	273,167	411	259,686	13,070
4014 Jail Diversion	1,082,212	2,608	861,937	217,666
4015 Divert Court Department	349,418	59,358	153,654	136,406
4020 District Clerk	11,627,064	45,054	8,746,421	2,835,590
4031 County Clerk	7,375,264	140,125	5,524,096	1,711,043
4032 County Clerk-Collections	869,879	14,387	534,615	320,877
4033 Truancy Courts Clerks	972,058	-	750,996	221,062
4040 Public Defender	10,013,276	27,788	7,637,926	2,347,562
4051 District Court Administration	227,634	2,151	108,316	117,166
4056 Domestic Relations Office Administration	2,273,795	7,861	1,592,008	673,927
4060 Jury Service	2,165,760	18,615	1,590,418	556,727
4065 Grand Jury Service	175,000	-	151,840	23,160
4071 5th Court of Appeals	130,290	-	89,325	40,965
4072 First Admin. Judicial Region	156,956	-	156,955	1
4080 Court Cost Miscellaneous	(135,407)	49,381	147,500	(332,288)
4110 14th Civil District Court	212,181	1,251	161,458	49,472
4115 44th Civil District Court	221,371	1,251	167,183	52,937
4120 68th Civil District Court	208,635	1,743	147,415	59,478
4125 95th Civil District Court	214,008	861	156,187	56,959
4130 101st Civil District Court	213,686	2,581	153,461	57,644
4135 116th Civil District Court	212,732	1,251	160,033	51,447
4140 134th Civil District Court	227,607	1,734	173,560	52,313
4145 160th Civil District Court	212,805	1,537	158,740	52,528
4150 162nd Civil District Court	259,121	1,108	167,007	91,006
4155 191st Civil District Court	227,756	2,073	164,004	61,679
4160 192nd Civil District Court	211,558	895	160,040	50,623
4165 193rd Civil District Court	238,556	1,725	157,303	79,528
4170 298th Civil District Court	216,231	2,255	164,342	49,633
4175 Civil District Masters	272,369	1,661	207,387	63,321
4180 Civil Tax Court	72,886	398	64,151	8,338
4210 254th Family Court	396,778	967	325,247	70,564
4215 255th Family Court	431,772	352	349,266	82,155
4220 256th Family Court	378,957	941	288,750	89,266
4225 301st Family Court	458,034	255	333,745	124,034
4230 302nd Family Court	424,047	1,163	338,794	84,091
4235 303rd Family Court	397,467	1,147	325,163	71,156
4240 330rd Family Court	405,416	2,460	330,414	72,542
4250 IV-D Court	228,277	2,589	216,309	9,379
4310 304th Juvenile Court	2,871,710	145,189	2,524,076	202,444
4320 305th Juvenile Court	2,437,442	169,870	2,144,319	123,253
4401 Criminal District Court #1	758,993	536	696,489	61,968

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE MONTH ENDED JULY 31, 2011**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
4402 Criminal District Court #2	735,516	413	685,881	49,222
4403 Criminal District Court #3	806,593	421	759,639	46,534
4404 Criminal District Court #4	898,602	1,224	837,336	60,042
4405 Criminal District Court #5	901,017	278	837,236	63,503
4406 Criminal District Court #6	806,560	785	753,824	51,951
4407 Criminal District Court #7	837,180	803	789,333	47,044
4410 194th Criminal District Court	823,201	103	746,595	76,503
4415 195th Criminal District Court	665,202	1,402	610,360	53,439
4420 203rd Criminal District Court	869,305	389	811,626	57,290
4425 204th Criminal District Court	840,594	772	789,041	50,781
4430 265th Criminal District Court	612,237	997	556,351	54,889
4435 282nd Criminal District Court	1,274,012	761	1,096,512	176,739
4440 283rd Criminal District Court	879,264	625	823,738	54,901
4445 291st Criminal District Court	619,261	581	569,585	49,094
4450 292nd Criminal District Court	682,435	2,105	630,244	50,087
4455 363rd Criminal District Court	698,101	880	628,756	68,466
4460 Criminal District Magistrates	1,554,185	1,443	1,197,460	355,282
4465 Staff Attorneys	425,382	764	340,895	83,723
4470 Criminal District Court Manager	211,443	4,272	179,945	27,227
4501 County Court at Law #1	357,001	692	269,504	86,806
4502 County Court at Law #2	356,792	1,122	286,737	68,932
4503 County Court at Law #3	358,000	620	284,523	72,857
4504 County Court at Law #4	402,211	771	282,616	118,824
4505 County Court at Law #5	378,465	1,030	272,437	104,997
4601 County Criminal Court #1	391,519	210	304,600	86,709
4602 County Criminal Court #2	416,169	830	330,424	84,915
4603 County Criminal Court #3	418,290	342	337,712	80,237
4604 County Criminal Court #4	402,072	339	296,882	104,851
4605 County Criminal Court #5	394,450	678	222,387	171,384
4606 County Criminal Court #6	506,024	1,111	430,885	74,027
4607 County Criminal Court #7	424,469	859	291,510	132,100
4608 County Criminal Court #8	399,614	838	271,350	127,426
4609 County Criminal Court #9	409,207	1,276	308,727	99,204
4610 County Criminal Court #10	441,879	534	314,436	126,909
4611 County Criminal Court #11	568,505	848	351,298	216,359
4615 County Criminal Court of Appeals	388,993	233	275,968	112,792
4616 County Criminal Court of Appeals #2	451,863	29	313,330	138,504
4617 County Criminal Court - Magistrate	133,151	150	104,032	28,969
4620 County Criminal Court Manager	183,908	1,943	139,437	42,529
4701 Probate Court #1	553,399	1,152	421,393	130,854
4702 Probate Court #2	531,868	886	424,762	106,220
4703 Probate Court #3	1,197,881	2,773	1,011,144	183,963
4704 Investigators/Court Visitor Program	185,546	1,675	64,068	119,804
4811 J.P- 1-1	1,098,218	10,541	821,489	266,189
4812 J.P- 1-2	598,170	8,606	436,644	152,920
4821 J.P- 2-1	730,845	6,728	538,548	185,568
4822 J.P- 2-2	933,472	3,250	615,838	314,385
4831 J.P- 3-1	805,319	1,797	600,407	203,115
4832 J.P- 3-2	541,846	5,386	409,096	127,364
4833 J P 3-3	676,672	2,004	450,092	224,576
4841 J.P- 4-1	806,526	1,966	600,106	204,454
4842 J P 4-2	583,554	3,811	408,014	171,730
4851 J.P- 5-1	594,851	4,142	389,250	201,459
4852 J.P- 5-2	421,306	5,636	356,094	59,576
<b>Subtotal Justice Administration</b>	<b>120,712,415</b>	<b>1,260,982</b>	<b>96,146,087</b>	<b>23,305,345</b>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	470,706	17,533	313,237	139,936
2070 Welfare Assistance	3,043,409	16,697	2,402,676	624,036
5110 Juvenile Administration	17,741,051	2,921,650	12,007,121	2,812,280
5114 Juvenile-Detention Center	13,193,327	27,375	10,551,517	2,614,435
5115 Juvenile-Emergency Shelter	2,108,855	1,563	1,605,986	501,306



**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE MONTH ENDED JULY 31, 2011**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
5116 Juvenile-Letot Center	3,178,562	14,269	2,144,561	1,019,732
5117 Juvenile-Youth Village	3,413,609	18,889	2,743,788	650,932
5118 Juvenile-Medlock Center	3,729,240	7,821	2,477,659	1,243,759
5210 Health Administration	896,503	7,351	820,600	68,552
5211 Environmental Health	737,020	4,241	569,448	163,330
5212 Public Health Lab	1,709,014	170,149	1,173,170	365,694
5213 Preventive Health	2,575,476	303,714	1,454,574	817,188
5214 Communicable Disease Control	493,704	3,476	391,242	98,986
5215 STD Clinic	1,601,086	30,929	1,212,827	357,330
5216 TB Clinic	1,519,061	42,767	1,016,741	459,553
<b>Subtotal Health and Human Services</b>	<u>56,410,621</u>	<u>3,588,425</u>	<u>40,885,147</u>	<u>11,937,050</u>
5310 Budget Office Community Contracts (Menta)	5,768,600	1,581,337	4,173,913	13,350
5330 CPS Program	2,807,717	969,865	1,778,134	59,718
<b>Subtotal Health and Social Services</b>	<u>8,576,316</u>	<u>2,551,201</u>	<u>5,952,047</u>	<u>73,068</u>
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	212,898	4,477	132,902	75,519
5430 Truancy Enforcement Center	611,970	44,950	556,775	10,245
9910 Countywide Appropriations	15,910,102	421,334	7,002,914	8,485,854
9930 Cash Match for Grants	4,348,289	-	1,459,779	2,888,510
9940 Reserves and Contingency	2,008,292	-	-	2,008,292
<b>Subtotal Other Operating</b>	<u>23,091,550</u>	<u>470,761</u>	<u>9,152,370</u>	<u>13,468,419</u>
9950 Emergency Reserves	43,821,296	-	-	43,821,296
<b>Grand Total (b)</b>	<u>\$ 487,233,791</u>	<u>\$ 15,863,071</u>	<u>\$ 329,636,447</u>	<u>\$ 141,734,273</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	<u>43,297,476.00</u>
Budget	487,233,791.12

Budget per budget funds available 487,233,791.12

Difference -

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

Exhibit C

FUND	FY 2011	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS		JULY 2011	ENCUMBRANCES	OF BUDGET
	(a)	ACCRUED FY 10 REVERSED FY 11 (b)	(c)			
105 Road & Bridge	\$ 65,105,217	\$ 95,149	\$ 490,741	\$ 4,381,101	\$ 32,440,954	\$ 32,664,263
120 General Fund	487,233,791	5,842,671	15,863,071	30,358,346	339,657,061	147,576,731
126 Permanent Improvement Fund	6,367,343	293,448	992,862	113,025	2,444,575	3,922,768
162 Alternate Dispute Resolution	2,215,150	159	80,937	59,458	767,652	1,447,499
168 Dallas County Historical Commission	11,453	-	-	-	-	11,453
169 Historical Exhibit	2,636,481	-	-	295,479	2,001,142	635,339
195 Major Technology Fund	29,652,587	2,549,466	2,837,182	2,101,377	16,902,783	12,749,805
196 Major Projects	144,901,201	2,296,486	77,601,594	(4,153,912)	90,478,555	54,422,647
205 Interest & Debt Retirement Fund	26,123,650	-	-	20,570,424	23,421,497	2,702,153
466 Grants	242,014,188	7,581,936	14,781,252	8,042,164	95,302,448	146,711,740
467 HUD Section 8	65,028,264	-	56,160	2,040,498	23,659,966	41,368,298
468 Charter School Grants	8,956,422	-	133,975	618,280	6,362,807	2,593,614
470 Law Library Fund	1,011,689	75,360	43,154	42,511	798,092	213,597
471 Appellate Judicial System	775,716	3,337	-	56,624	461,165	314,551
Total	<u>\$ 1,082,033,153</u>	<u>\$ 18,738,011</u>	<u>\$ 112,880,928</u>	<u>\$ 64,525,375</u>	<u>\$ 634,698,696</u>	<u>\$ 447,334,456</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 JULY 31, 2011**

Exhibit D

FUND	FY2011 BUDGET	INFO ONLY REVENUES ACCRUED FY10 REVERSED FY11 (a)	MONTH OF JULY 31, 2011	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 40,393,107	\$ 524,950	\$ 4,462,972	\$ 33,108,611	\$ 7,284,496
120 General Fund	440,926,538	7,011,229	20,468,306	414,360,554	26,565,984
126 Permanent Improvement	2,761,051	(11,338)	20,759	2,761,804	(753)
162 Alternate Dispute	856,041	3,219	65,918	662,857	193,184
168 Historical Commission	21	2	1	15	6
169 Historical Exhibit	2,636,481	80,617	259,397	2,210,484	425,997
195 Major Technology	21,503,060	(53,575)	126,185	19,160,563	2,342,497
196 Major Projects	55,420,143	1,191,648	542,922	52,959,490	2,460,653
205 Debt Service	23,019,289	30,165	240,756	22,070,875	948,414
210 DS Arbitrage	-	152	43	1,249	(1,249)
466 Projected Federal Grants	138,425,622	(11,503)	7,706,374	89,553,557	48,872,065
467 HUD Section 8	32,071,492	820	2,197,227	23,696,627	8,374,865
468 Charter School Grants	-	-	3,030,395	7,617,667	(7,617,667)
470 Law Library	836,143	6,953	64,266	661,178	174,965
471 Appellate Judicial	358,190	1,914	17,549	278,954	79,236
<b>TOTAL</b>	<b>\$ 759,207,178</b>	<b>\$ 8,775,253</b>	<b>\$ 39,203,070</b>	<b>\$ 669,104,485</b>	<b>\$ 90,102,693</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 JULY 31, 2011**

Exhibit E

Payment Fiscal Year	Principal	Interest	Total
2011 (a)	\$ 18,190,000	\$ 2,380,424	\$ 20,570,424
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
Escrowed Cash (b)	<u>(18,190,000)</u>	<u>(2,380,424)</u>	<u>(20,570,424)</u>
	<u>\$ 144,385,000</u>	<u>\$ 33,026,822</u>	<u>\$ 177,411,822</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) In anticipation of debt service due August 15, 2011, cash in the amount of \$20,570,424 has been escrowed with a 3rd party financial institution.
- (c) 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 TEN MONTHS ENDED JULY 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	5,366,897
105	2530	Road Precinct #3	7910	46,225	120	47421	4,876,568
105	2540	Road Precinct #4	7910	46,225	120		
105	2550	Road Reserves	7910	18,158,555			
532	94019 (b)	Civil Courts Escrow	21310	1,232,436	196	47030	1,232,436
169	2090	Historical Exhibit Fund	7910	33,333	120	44511	33,333
105	2550	Road Reserves	7930	6,170,055	105	47030	6,170,055 (a)
128	47030		0	91,630	120	48050	91,630
120	9930	GF - County Match	7950	1,459,779	466	47030	1,459,779
464		Juvenile Probation Fund	7930	1,382,573	466	47045	1,382,573
162	4054	Alternative Dispute	7930	378,800	120	47030	378,800
195	1090	DA Drug Court Contribution	7910	1,760,000	120	47580	1,760,000
470	6010	Law Library	7930	175,000	532	21752	175,000
471	4090	Appellate Court Fees	7910	71,970	120	45505	71,970
532	21388 (c)	County Clerk Recording Depo(Anthem)		3,328,903	120	45510	3,328,903
532	21421 (c)	Court House Security		822,675	120	45525	822,675
532	21422 (c)	Court House Security		157,010	120	45525	157,010
532	21428 (c)	J.P. Court House Security		116,056	120	45525	116,056
532	94081 (c)	Records Management - C/C & D/C	7910	265,704	120	46540	265,704
532	21420 (c)	Records Management - C/C & D/C		131,482	120	46540	131,482
532	94009 (c)	Records Management	21310	65,460	120	46542	65,460
532	21752 (c)	Law Library Escrow		91,839	120	46545	91,839
532	21389 (c)	Judicial Reimbursement - Salaries		1,017,838	120	46580	1,017,838
532	21772 (c)	Unclaimed Property		5,008,604	120	48030	5,008,604
<b>TOTAL</b>				<u>43,058,377</u>			<u>43,058,377</u>

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

(b) Represent project number.

(c) Represent escrow number.