



DALLAS COUNTY
COUNTY AUDITOR

June 8, 2012

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

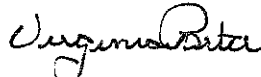
The following Balance Sheet and related Exhibits were prepared and are submitted in accordance with V.T.C.A., Local Government Codes 114.023 and 114.025.

Balance Sheet: Tax, Fee, and Bond Funds as of February 29, 2012

	<u>Exhibits</u>
Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency and School Funds as of February 29, 2012	A
General Fund: Funds Available Analysis for the Five Months Ended February 29, 2012	B
Appropriations Budget/Actual: Tax and Fee Funds for the Five Months Ended February 29, 2012	C
Revenue Budget/Actual: Tax and Fee Funds for the Five Months Ended February 29, 2012	D
Summary of County Indebtedness as of February 29, 2012	E
Interfund Transfers for the Five Months Ended February 29, 2012	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 FEBRUARY 29, 2012**

ASSETS		
Cash and Investments		\$ 575,454,678
Inventories, Stock Room		1,533,090
Net Receivables - County Taxes	16,977,806	
Net Receivables - Other	17,938,000 (a)	
Subtotal Net Receivables	34,915,806	
Due from Other Governmental Units	14,371,955	
Total Receivables	49,287,761	
General Fixed Assets	767,454,762	
Less: Accumulated Depreciation	(310,144,978)	457,309,783
Construction in Progress		16,251,815
Infrastructure		27,275,928
		500,837,526
Prepayments and other assets		1,663,572
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		144,712,089
TOTAL ASSETS		\$ 1,273,488,715
LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	18,170,676 (b)	
Due to Other Governmental Units	14,515,237	
Bonded Debt and Interest Payable to Maturity	164,379,396	
TOTAL LIABILITIES		197,065,309
FUND BALANCE		
RESERVED:		
Total Encumbrances		115,499,784 (c)
Inventory Reserves		1,533,090
Investment in Fixed Assets		500,837,526
Projects		173,370,567
UNRESERVED		
General Fund		190,093,581 (b)
Other		95,088,858
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		\$ 1,273,488,715

(a) Receivables include various fees, court costs and grants reflected in CAFR as of September 30, 2011.

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

(c) 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 FEBRUARY 29, 2012

Exhibit A
1 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 94,955,963	\$ 105,206,996	\$ 200,162,959
00124 Jury Fund	20,245	(1,132)	19,113
00125 Petit Jury Fund	(5,596)	41,488	35,892
00130 Election Fund-Special	30,084	(19)	30,065
00170 Return Check Collection	(347,430)	204	(347,226)
00190 CMAQ-Congestion, Mitigation & Air	1,376,336	-	1,376,336
00210 DS Arbitrage Rebate	150	0	150
00205 Interest & Debt Retirement Fund	19,193,013	474,295	19,667,308
00196 Major Projects	176,628,739	17,509,889	194,138,628
00466 Projected Federal Grants	5,174,152	821,136	5,995,288
	<u>297,025,655</u>	<u>124,052,857</u>	<u>421,078,512</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	19,099,731	(2,527,387)	16,572,344
00126 Permanent Improvement Fund	4,574,051	1,067,544	5,641,595
00470 Law Library Fund	167,229	39,236	206,465
00195 Major Technology Fund	10,628,841	7,001,707	17,630,548
00535 District Attorney Forfeiture	292,532	9,803	302,335
00538 DA - Check Processing	129,085	11,517	140,602
00540 DA - Forfeitures-Federal	403,044	(1,042)	402,002
00541 DA - Forfeitures-State	646,347	(23,147)	623,199
00547 DA - State Forfeitures/Other	137,374	9	137,383
00168 Dallas County Historical Commission	9,960	2,523	12,483
00169 Historical Exhibit	418,969	(33,760)	385,209
00162 Alternate Dispute Resolution	1,571,839	62,290	1,634,129
00471 Appellate Judicial System	363,305	(2,135)	361,171
00467 HUD Section 8	4,959,826	(8,749)	4,951,076
00468 Charter School Grants	2,932,297	90,970	3,023,267
00500 Payroll	(6,753)	-	(6,753) (a)
00704 Unallocated Tax	116,505,483	(56,340,552)	60,164,931
	<u>162,833,160</u>	<u>(50,651,173)</u>	<u>112,181,986</u>
Capital Project Funds:			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	449,339	-	449,339
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
00433 Tax Notes Series 2011	33,250,257	-	33,250,257
	<u>34,133,541</u>	<u>-</u>	<u>34,133,541</u>
Road Funds:			
00414 1995 Road Bond Fund	42,705	-	42,705
00418 Road Bond Series 1996	40,137	(14,515)	25,622
00424 Unlimited Tax Road Bonds Series	2,989,798	-	2,989,798
00427 Unlimited Tax Refunding & Improv	4,498,651	-	4,498,651
00481 Public Property Finance Obligati	86,303	-	86,303
00490 Unlimited Tax Road Bond Fund	129,734	-	129,734
00492 1992 Road Bond Fund	87,737	(4,575)	83,162
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663
	<u>8,079,728</u>	<u>(19,090)</u>	<u>8,060,638</u>
Total Governmental Funds Cash and Investments	<u>502,072,084</u>	<u>73,382,594</u>	<u>575,454,678</u>

**SUMMARY OF CASH AND INVESTMENTS
TAX AND FEE, BOND, TRUST AND AGENCY AND SCHOOL FUNDS
AS OF FEBRUARY 29, 2012**

Exhibit A
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	991,269	(58,855)	932,415
Fiduciary and All Agency Funds:			
00128 Adult Probation Fund	5,010,545	(317,750)	4,692,796
00166 State Report Interest Fund	1,095,620	1,496,907	2,592,527
00464 Juvenile Probation Commission	-	-	-
00501 County Clerk-Special	23,403,288	(1,913,226)	21,490,062
00503 District Clerk-Special	5,042,038	(81,494)	4,960,544
00505 Sheriff-Special	840,300	89,204	929,503
00532 Escrow Fund	37,653,975	655,384	38,309,359
00537 Youth Village Special Fund	516	0	516
00542 DA - Police Agencies	31,885	2	31,887
00543 Adult Probation-Restitution	1,307,152	184,308	1,491,460
00544 DA - Attorney General	26,425	6	26,430
00545 DA - Unadjudicated-Gambling	55,041	5	55,046
00546 DA - Forfeitures-Narcotics	210,967	44	211,010
00550 Justice of the Peace 1-1 Special	630,991	2,302	633,293
00551 Justice of the Peace 1-2 Special	358,540	1,502	360,041
00553 Justice of the Peace 3-3 Special	100,759	5,211	105,970
00554 Justice of the Peace 2-1 Special	395,021	(1,443)	393,578
00555 Justice of the Peace 2-2 Special	390,068	(5,144)	384,923
00556 Justice of the Peace 3-1 Special	51,683	84	51,766
00557 Justice of the Peace 3-2 Special	184,302	(4,623)	179,679
00559 Justice of the Peace 4-1 Special	387,233	558	387,791
00560 Justice of the Peace 4-2 Special	215,577	(2,786)	212,791
00561 Justice of the Peace 5-1 Special	119,504	(140)	119,364
00562 Justice of the Peace 5-2 Special	271,648	(1,132)	270,516
00570 Dallas County Housing Fin.	46,411	1	46,412
00571 Dallas County Housing Fin.	1,255,599	(3,636)	1,251,963
00580 Constable 1 Special Fund No. 580	6,559	6,888	13,447
00581 Constable 2 Special Fund No. 581	81	0	82
00582 Constable 3 Special Fund No. 582	5,057	403	5,460
00584 Constable 4 Special Fund No. 584	11,373	(5,052)	6,321
00586 Constable 5 Special Fund No. 586	76,550	35	76,585
00502 County Clerk-Trust	12,137,449	130,223	12,267,672
00504 District Clerk-Trust	41,248,038	250,730	41,498,768
00506 County Clerk Special Trust Fund	30,589,809	(214,791)	30,375,018
	<u>163,160,002</u>	<u>272,578</u>	<u>163,432,579</u>
Grand Total (Including Internal Service Funds)	<u>\$ 666,223,355</u>	<u>\$ 73,596,317</u>	<u>\$ 739,819,671</u>
School Funds			
Operating	\$ 12,458,871	\$ (1,532,646)	\$ 10,926,225
Payroll	40,000	-	40,000
Bonds	27,800,190	(197,681)	27,602,509
Total School Funds	<u>40,299,061</u>	<u>(1,730,327)</u>	<u>38,568,734</u>

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FIVE MONTHS ENDED FEBRUARY 29, 2012**

**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	\$ 396,084	\$ 2,438	\$ 143,857	\$ 249,789
1011 Truancy Courts	1,181,237	24,554	440,270	716,413
1020 GG-Commissioners Court Administrator	1,157,316	16,373	387,279	753,664
1021 GG-Operation Services-Engineering	992,904	225,752	439,196	327,956
1022 GG-Operation Services- Facilities	30,543,709	12,160,418	9,214,483	9,168,808
1023 GG-Operation Services- Comm/Central Svcs	3,755,386	1,141,784	1,194,166	1,419,436
1024 GG-Operations Services-Records Mgt	756,714	44,382	232,751	479,580
1027 GG-Operations-Auto Service Center	1,042,037	138,619	339,732	563,686
1028 GG-Operations-Facility Quality Assurance	279,609	111,931	165,524	2,155
1035 GG- Tax Assessor/Collector	11,312,085	281,532	4,184,357	6,846,197
1040 Human Resource/Civil Service	4,632,366	28,705	1,435,396	3,168,265
1041 HRCS - 52e Employees	-	-	127,920	(127,920)
1050 GG-County Treasurer	1,074,249	17,315	361,861	695,073
1060 Office of Budget and Evaluation	461,505	4,149	140,631	316,725
1070 GG-County Auditor	6,081,253	108,058	1,930,008	4,043,186
1080 GG-Purchasing	727,020	4,286	224,094	498,640
1210 Elections	5,618,181	135,392	2,319,362	3,163,426
Subtotal General Government	<u>70,011,654</u>	<u>14,445,689</u>	<u>23,280,887</u>	<u>32,285,078</u>
Community Services				
2030 Park and Open Space	-	-	-	-
2050 Texas Cooperative Extension/Dallas Cty	287,946	4,550	95,446	187,950
2060 Veterans Service	217,440	1,532	49,430	166,479
Subtotal Community Services	<u>505,386</u>	<u>6,082</u>	<u>144,875</u>	<u>354,429</u>
Law Enforcement				
3110 Executive	919,156	6,003	290,684	622,468
3111	-	-	-	-
3112 Intelligence	-	-	-	-
3113 Internal Affairs	641,034	714	250,027	390,293
3121 General Services	848,516	893	355,974	491,649
3122 Personnel	588,574	26,326	196,400	365,848
3123 Training	581,282	11,996	222,395	346,891
3124 Communications	1,832,305	3,957	708,449	1,119,899
3125 Fiscal	2,312,940	40,821	868,750	1,403,370
3126 Photo Lab	275,525	8,655	94,194	172,676
3128 Bonds	2,174,979	8,366	719,476	1,447,138
3129 Bailiff	7,528,516	908	2,876,429	4,651,178
3130 Warrants	3,997,741	8,320	1,499,279	2,490,143
3131 Fugitive Transportation	1,769,130	3,196	666,544	1,099,390
3132 Civil	1,796,148	5,377	586,101	1,204,670
3133 Patrol	-	-	-	-
3134 Criminal Investigation	2,064,309	6,586	873,556	1,184,167
3135 Physical Evidence	-	-	-	-
3136 FLEET	138,696	318	53,619	84,759
3137 Freeway Management Program	8,676,647	31,411	4,115,177	4,530,059
3140 Detention Services	833,849	3,395	318,588	511,866
3141 North Tower	23,181,483	28,306	8,247,275	14,905,903
3142 West Tower	16,883,814	27,285	6,227,223	10,629,306
3145 George Allen Jail	15,642,630	10,899	5,343,437	10,288,294
3146 Decker Jail	3,448	2,817	563	68
3147 Central Intake	10,334,294	33,782	3,731,924	6,568,588
3148 South Tower	17,604,008	11,042	6,338,655	11,254,310
3150 Classification and Release	7,829,685	15,143	2,910,552	4,903,991
3151 Inmate Program	-	-	-	-
3152 Central Kitchen	11,554,179	830,576	3,067,753	7,655,850
3153 Central Laundry	1,309,446	-	463,152	846,294
Subtotal Sheriff	<u>141,322,336</u>	<u>1,127,092</u>	<u>51,026,176</u>	<u>89,169,067</u>
3210 Constable Precinct #1	1,513,417	28,931	694,718	789,768

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FIVE MONTHS ENDED FEBRUARY 29, 2012**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
3220 Constable Precinct #2	1,467,796	3,514	610,296	853,985
3230 Constable Precinct #3	1,529,329	8,209	754,363	766,756
3240 Constable Precinct #4	1,234,633	8,253	638,979	587,401
3250 Constable Precinct #5	1,194,569	2,134	592,206	600,229
Subtotal Constable	6,939,744	51,041	3,290,563	3,598,139
3311 Crime Lab	5,037,647	534,213	1,807,644	2,695,790
3312 Medical Examiner	5,092,719	353,403	1,784,582	2,954,734
3313 Breath Alcohol Program	281,871	536	100,808	180,526
Subtotal Institute of Forensic Sciences	10,412,236	888,152	3,693,033	5,831,051
3320 Community Supervision	627,135	301,767	272,740	52,628
3321 Pre/Post Trial Release Program	-	-	-	-
3330 Public Service Program	936,649	56,885	300,085	579,679
Subtotal Law Enforcement	160,238,100	2,424,937	58,582,598	99,230,564
Justice Administration				
3340 Building Security	2,052,607	62,903	904,776	1,084,928
3341 Emergency Management	348,279	2,669	105,855	239,755
3342 Fire Marshal	817,219	156,522	223,021	437,676
4011 District Attorney	35,402,830	455,633	13,764,813	21,182,383
4012 DA-Special Allocation	-	-	29,222	(29,222)
4013 Drug Court Program	307,223	478	112,411	194,334
4014 Jail Diversion	1,251,379	4,449	419,796	827,133
4015 Divert Court Department	281,918	25,285	69,628	187,005
4020 District Clerk	11,912,314	70,445	4,064,639	7,777,230
4031 County Clerk	7,097,644	74,710	2,492,864	4,530,071
4032 County Clerk-Collections	804,767	11,879	240,059	552,830
4033 Truancy Courts Clerks	979,999	-	338,068	641,931
4040 Public Defender	10,196,696	21,294	3,555,798	6,619,605
4051 District Court Administration	140,524	2,288	52,746	85,490
4056 Domestic Relations Office Administration	2,160,835	6,938	704,421	1,449,476
4060 Jury Service	2,214,031	82,093	863,482	1,268,456
4065 Grand Jury Service	175,000	-	98,780	76,220
4071 5th Court of Appeals	130,699	-	41,394	89,305
4072 First Admin. Judicial Region	140,484	-	140,483	1
4080 Court Cost Miscellaneous	7,889,258	41,889	79,662	7,767,706
4110 14th Civil District Court	213,590	3,521	73,968	136,101
4115 44th Civil District Court	214,456	985	76,158	137,313
4120 68th Civil District Court	201,022	3,262	72,188	125,572
4125 95th Civil District Court	215,418	3,017	71,691	140,710
4130 101st Civil District Court	213,845	4,679	72,571	136,595
4135 116th Civil District Court	213,096	3,446	74,458	135,193
4140 134th Civil District Court	256,230	4,137	84,030	168,063
4145 160th Civil District Court	212,309	3,575	74,235	134,498
4150 162nd Civil District Court	259,499	3,942	81,885	173,672
4155 191st Civil District Court	223,044	4,702	75,322	143,020
4160 192nd Civil District Court	209,684	3,273	73,955	132,457
4165 193rd Civil District Court	235,719	3,765	72,062	159,893
4170 298th Civil District Court	216,994	4,694	76,336	135,964
4175 Civil District Masters	268,448	1,540	96,567	170,341
4180 Civil Tax Court	71,034	319	34,578	36,137
4210 254th Family Court	380,972	1,398	149,155	230,418
4215 255th Family Court	407,115	1,133	162,936	243,046
4220 256th Family Court	377,396	1,144	155,725	220,527
4225 301st Family Court	421,279	1,177	183,570	236,531
4230 302nd Family Court	423,956	1,410	158,891	263,655
4235 303rd Family Court	406,631	1,316	179,621	225,694
4240 330rd Family Court	412,073	2,403	151,583	258,088
4250 IV-D Court	263,132	2,397	99,877	160,858
4310 304th Juvenile Court	2,181,757	284,182	1,154,256	743,318
4320 305th Juvenile Court	2,159,466	256,539	1,077,714	825,214

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FIVE MONTHS ENDED FEBRUARY 29, 2012**

**Exhibit B
Page 3 of 4**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
4401 Criminal District Court #1	662,035	336	318,818	342,881
4402 Criminal District Court #2	620,876	605	313,090	307,181
4403 Criminal District Court #3	636,212	982	267,779	367,450
4404 Criminal District Court #4	610,976	3,708	431,988	175,281
4405 Criminal District Court #5	651,022	569	375,870	274,582
4406 Criminal District Court #6	645,698	1,604	338,353	305,741
4407 Criminal District Court #7	589,207	558	460,240	128,410
4410 194th Criminal District Court	639,608	583	444,809	194,215
4415 195th Criminal District Court	638,254	2,696	327,823	307,735
4420 203rd Criminal District Court	696,278	503	380,453	315,322
4425 204th Criminal District Court	681,504	620	362,081	318,803
4430 265th Criminal District Court	575,647	823	251,160	323,664
4435 282nd Criminal District Court	597,177	710	265,210	331,256
4440 283rd Criminal District Court	634,869	573	309,162	325,135
4445 291st Criminal District Court	604,774	721	297,247	306,806
4450 292nd Criminal District Court	583,637	2,025	322,639	258,973
4455 363rd Criminal District Court	636,146	530	218,578	417,038
4460 Criminal District Magistrates	1,474,215	1,345	526,552	946,318
4465 Staff Attorneys	429,673	684	165,001	263,988
4470 Criminal District Court Manager	204,524	5,246	88,766	110,512
4501 County Court at Law #1	351,472	519	124,108	226,845
4502 County Court at Law #2	353,867	528	131,661	221,677
4503 County Court at Law #3	355,470	168	129,968	225,333
4504 County Court at Law #4	403,041	846	131,760	270,435
4505 County Court at Law #5	375,101	1,042	124,888	249,170
4601 County Criminal Court #1	393,757	233	148,718	244,805
4602 County Criminal Court #2	425,125	385	190,820	233,920
4603 County Criminal Court #3	383,020	797	161,372	220,852
4604 County Criminal Court #4	382,481	620	118,062	263,799
4605 County Criminal Court #5	337,019	716	120,979	215,323
4606 County Criminal Court #6	523,705	1,292	201,840	320,573
4607 County Criminal Court #7	417,771	1,146	144,260	272,365
4608 County Criminal Court #8	342,516	651	138,433	203,433
4609 County Criminal Court #9	396,845	1,135	177,776	217,934
4610 County Criminal Court #10	414,166	350	151,524	262,292
4611 County Criminal Court #11	399,426	676	159,743	239,007
4615 County Criminal Court of Appeals	278,926	238	91,048	187,640
4616 County Criminal Court of Appeals #2	403,558	118	145,842	257,599
4617 County Criminal Court - Magistrate	133,390	300	48,496	84,594
4620 County Criminal Court Manager	154,886	3,225	50,698	100,963
4701 Probate Court #1	536,876	5,221	196,946	334,709
4702 Probate Court #2	548,270	781	203,518	343,970
4703 Probate Court #3	909,592	6,943	478,947	423,701
4704 Investigators/Court Visitor Program	76,714	4,208	151,123	(78,618)
4811 J.P- 1-1	1,051,111	16,802	356,537	677,772
4812 J.P- 1-2	583,976	6,676	187,692	389,608
4821 J.P- 2-1	647,003	6,356	235,928	404,719
4822 J.P- 2-2	876,558	3,563	293,698	579,297
4831 J.P- 3-1	761,305	2,950	261,402	496,954
4832 J.P- 3-2	237,800	3,632	125,938	108,230
4833 J P 3-3	679,087	4,324	209,618	465,145
4841 J.P- 4-1	642,694	2,348	242,560	397,786
4842 J P 4-2	572,297	3,050	191,828	377,419
4851 J.P- 5-1	718,624	7,180	226,811	484,634
4852 J.P- 5-2	553,594	5,450	173,485	374,658
Subtotal Justice Administration	124,395,244	1,741,325	45,578,898	77,075,022
Health and Social Services				
1110 Employee Health Clinic	399,961	9,088	121,597	269,275
2070 Welfare Assistance	2,867,451	30,719	1,408,472	1,428,260
5110 Juvenile Administration	18,359,930	2,131,903	6,803,940	9,424,088
5114 Juvenile-Detention Center	13,302,222	35,475	4,764,638	8,502,109

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE FIVE MONTHS ENDED FEBRUARY 29, 2012**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
5115 Juvenile-Emergency Shelter	2,101,280	2,604	781,807	1,316,870
5116 Juvenile-Letot Center	3,341,642	18,073	1,049,900	2,273,670
5117 Juvenile-Youth Village	3,427,384	22,962	1,284,524	2,119,898
5118 Juvenile-Medlock Center	3,339,571	11,157	1,153,188	2,175,226
5210 Health Administration	936,142	12,683	325,694	597,765
5211 Environmental Health	850,809	8,795	257,913	584,101
5212 Public Health Lab	1,855,322	332,164	596,545	926,613
5213 Preventive Health	2,588,277	114,558	719,282	1,754,438
5214 Communicable Disease Control	504,882	5,646	161,474	337,762
5215 STD Clinic	1,642,096	25,401	496,930	1,119,765
5216 TB Clinic	1,499,584	71,313	462,959	965,312
Subtotal Health and Human Services	<u>57,016,554</u>	<u>2,832,539</u>	<u>20,388,863</u>	<u>33,795,152</u>
5310 Budget Office Community Contracts (Menta)	4,924,759	3,384,190	1,527,845	12,724
5330 CPS Program	2,998,148	2,176,118	736,129	85,901
Subtotal Health and Social Services	<u>7,922,907</u>	<u>5,560,307</u>	<u>2,263,974</u>	<u>98,625</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	211,647	3,782	99,970	107,895
5430 Truancy Enforcement Center	594,062	362,381	209,376	22,305
9910 Countywide Appropriations	15,197,441	922,939	4,123,982	10,150,520
9930 Cash Match for Grants	3,518,529	-	214,977	3,303,552
9940 Reserves and Contingency	2,376,252	458	1,087	2,374,707
Subtotal Other Operating	<u>21,897,931</u>	<u>1,289,560</u>	<u>4,649,391</u>	<u>15,958,979</u>
9950 Emergency Reserves	52,333,077	-	(3,563)	52,336,640
Grand Total (b)	<u>\$ 494,320,853</u>	<u>\$ 28,300,439</u>	<u>\$ 154,885,924</u>	<u>\$ 311,134,490</u>

(a) Budget includes encumbrances which are carried forward from FY 11 in the amount of

\$ 7,995,439

(b) Reconciliation of budget components to budget funds available

LAB FY 12	433,296,397.00
Carryforward	7,995,438.90
Reserve	44,006,524.00
Reserve	9,022,493.00
Budget	<u>494,320,852.90</u>
Budget per budget funds available	<u>494,320,852.90</u>
Difference	<u>-</u>

APPROPRIATIONS
BUDGET/ACTUAL - TAX AND FEE FUNDS
FOR THE FIVE MONTHS ENDED FEBRUARY 29, 2012

Exhibit C

FUND	FY 2012	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS		FEBRUARY 2012	ENCUMBRANCES	OF BUDGET
	(a)	ACCRUED FY 11 REVERSED FY 12	(c)			
105 Road & Bridge	\$ 54,847,003	340,569	\$ 908,118	\$ 6,613,753	\$ 16,554,966	\$ 38,292,037
120 General Fund	494,320,853	4,670,197	28,300,439	31,250,290	183,186,363	311,134,490
126 Permanent Improvement Fund	6,292,539	205,984	863,137	89,291	1,401,679	4,890,859
162 Alternate Dispute Resolution	2,299,498	26,250	4,993	8,939	141,437	2,158,062
168 Dallas County Historical Commission	10,996	-	-	(2,522)	(1,022)	12,018
169 Historical Exhibit	3,218,285	9,705	-	233,862	1,139,662	2,078,623
195 Major Technology Fund	30,138,933	765,376	2,383,205	1,122,620	8,769,928	21,369,005
196 Major Projects	214,325,039	1,493,051	74,966,284	1,999,642	83,552,670	130,772,369
205 Interest & Debt Retirement Fund	33,371,370	-	-	8,498,780	8,498,780	24,872,590
466 Grants	107,596,915	6,509,747	7,213,342	7,873,277	38,230,714	69,366,201
467 HUD Section 8	34,411,197	24,261	76,429	2,369,083	11,791,274	22,619,923
468 Charter School Grants	9,438,256	271,259	117,989	536,163	2,751,399	6,686,856
470 Law Library Fund	1,047,775	7,732	146,237	43,858	444,400	603,375
471 Appellate Judicial System	602,259	5,151	-	31,257	125,255	477,004
Total	<u>\$ 991,920,918</u>	<u>\$ 14,329,282</u>	<u>\$ 114,980,173</u>	<u>\$ 60,668,295</u>	<u>\$ 356,587,506</u>	<u>\$ 635,333,412</u>

(a) Budget includes Legally Adopted Budget, Carry-Forward Budget from FY11 and Prior Year Budget.

(b) Appropriations are budgeted on a cash basis. FY 12 Monthly YTD appropriations are cash basis. Appropriations paid in October and November 2011 which were accrued at September 30, 2011 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 FIVE MONTHS ENDED FEBRUARY 29, 2012

Exhibit D

FUND	FY2012 BUDGET	INFO ONLY REVENUES		MONTH OF FEBRUARY 2012	TOTAL YTD REVENUE	BALANCE OF BUDGET
		ACCRUED FY11 REVERSED FY 12	(a)			
105 Road and Bridge	\$ 39,059,986	\$ 301,770		\$ 4,468,012	\$ 14,495,292	\$ 24,564,694
120 General Fund	439,986,077	7,388,414		136,155,189	284,741,915	155,244,162
126 Permanent Improvement	2,762,464	(10,040)		1,154,945	2,207,926	554,538
162 Alternate Dispute	817,094	753		71,211	324,275	492,819
168 Historical Commission	28	1		1	6	22
169 Historical Exhibit	2,811,179	93,901		200,102	1,094,254	1,716,925
195 Major Technology	22,139,556	(325)		8,070,034	15,397,137	6,742,419
196 Major Projects	55,870,692	(498,500)		20,194,551	39,852,515	16,018,177
205 Debt Service	30,655,949	93,255		8,973,075	25,903,684	4,752,265
210 DS Arbitrage	-	-		0	0	(0)
466 Projected Federal Grants	113,276,368	(17,553)		6,677,818	36,335,145	76,941,223
467 HUD Section 8	29,041,579	394		2,342,990	11,359,884	17,681,695
468 Charter School Grants	8,000,000	(8,674)		623,238	3,589,846	4,410,154
470 Law Library	1,011,065	9,402		89,678	389,309	621,756
471 Appellate Judicial	327,728	2,043		24,033	184,102	143,626
TOTAL	\$ 745,759,765	\$ 7,354,842		\$ 189,044,877	\$ 435,875,289	\$ 309,884,476

(a) Revenues are budgeted on a cash basis. FY 12 Monthly YTD revenues are cash basis. Revenues received in October and November and were accrued at September 30, 2011 are indicated in the column titled Info Only.

**SUMMARY OF COUNTY INDEBTEDNESS
AS OF FEBRUARY 29, 2012**

Exhibit E

Payment Fiscal Year	Principal	Interest	Total
2012 (a)	\$ 17,910,000	\$ 2,262,366	\$ 20,172,366
2013	20,075,000	5,522,256	25,597,256
2014	20,630,000	4,592,156	25,222,156
2015	21,110,000	3,774,331	24,884,331
2016	19,855,000	2,852,913	22,707,913
2017	12,395,000	1,973,313	14,368,313
2018	11,010,000	1,368,463	12,378,463
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>\$ 139,515,000</u>	<u>\$ 24,864,396</u>	<u>\$ 164,379,396</u>

(a) Capital Appreciation bonds are included at maturity value which includes unamortized discount of \$61,739 in fiscal 2012.

**INTERFUND TRANSFERS
FOR THE FIVE MONTHS ENDED FEBRUARY 29, 2012**

Exhibit F

FROM:

TO:

FUND	DEPT	DESCRIPTION	ACCT	AMOUNT	FUND	ACCT	AMOUNT
105	2510	Road Precinct #1	7910		120	47424	3,136,020
105	2520	Road Precinct #2	7910	45,340	120	47422	2,000,000
105	2530	Road Precinct #3	7910	45,340	120	47421	2,748,404
105	2540	Road Precinct #4	7910	45,340			
105	2550	Road Reserves	7910	9,273,404			
105	2550	Road Reserves	7930	1,858,092	105	47030	3,383,092 (a)
105	2550	Road Reserves	7930	740,000	196	47030	740,000
532	94019 (b)	Civil Courts Escrow	21310	621,433	196	47030	621,433
169	2090	Historical Exhibit Fund	7910	13,333	120	44511	13,333
120	9930	GF - County Match	7950	214,977	466	47030	214,977
418	9910	Bond Program	9110	2,400,000	205	47030	2,400,000
414	9910	Bond Program	9110	979,044	205	47030	979,044
494	9910	Bond Program	9110	592,012	205	47030	592,012
424	9910	Bond Program	9110	1,172,588	205	47030	1,172,588
427	9910	Bond Program	9110	267,194	205	47030	267,194
481	9910	Bond Program	9110	1,839,313	205	47030	1,839,313
490	9910	Bond Program	9110	468,378	205	47030	468,378
492	9910	Bond Program	9110	750,000	205	47030	750,000
532	21388 (c)	County Clerk Recording Depo(Anthem)		1,396,030	120	45510	1,396,030
532	21421 (c)	Court House Security		351,225	120	45525	351,225
532	21422 (c)	Court House Security		32,871	120	45525	32,871
532	21428 (c)	J.P. Court House Security		24,079	120	45525	24,079
532	94081 (b)	Records Management - C/C & D/C	7910	232,387	120	46540	232,387
532	21752 (c)	Law Library Escrow		47,721	120	46545	47,721
532	21389 (c)	Judicial Reimbursement - Salaries		337,500	120	46580	337,500
TOTAL							
				<u>23,747,601</u>			<u>23,747,601</u>

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

(b) Represent project number.

(c) Represent escrow number.