



DALLAS COUNTY
COUNTY AUDITOR

March 26, 2013

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 November 30, 2012

| | <u>Exhibits</u> |
|---|-----------------|
| Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency and School Funds as of November 30, 2012 | A |
| General Fund: Funds Available Analysis for the two Months Ended November 30, 2012 | B |
| Appropriations Budget/Actual: Tax and Fee Funds for the two Months Ended November 30, 2012 | C |
| Revenue Budget/Actual: Tax and Fee Funds for the two Months Ended November 30, 2012 | D |
| Summary of County Indebtedness as of November 30, 2012 | E |
| Interfund Transfers for the two Months Ended November 30, 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 NOVEMBER 30, 2012**

| | | |
|---|----------------|-------------------------|
| ASSETS | | |
| Cash and Investments | | \$ 392,337,115 |
| Inventories, Stock Room | | 1,921,957 |
| Net Receivables - County Taxes | 356,849,786 | |
| Net Receivables - Other | 17,513,000 (a) | |
| Subtotal Net Receivables | 374,362,786 | |
| | | |
| Due from Other Governmental Units | 9,595,609 | |
| Total Receivables | | 383,958,395 |
| | | |
| General Fixed Assets | 774,256,575 | |
| Less: Accumulated Depreciation | (322,314,420) | 451,942,155 |
| Construction in Progress | | 27,801,712 |
| Infrastructure | | 26,955,149 |
| | | 506,699,016 |
| | | |
| Prepayments and other assets | | 1,565,058 |
| Amount to be Provided for Retirement of Bonds | | |
| Net of Debt Service Fund Assets | | 138,106,101 |
| TOTAL ASSETS | | \$ 1,424,587,642 |
| LIABILITIES, RESERVES AND FUND BALANCES | | |
| LIABILITIES: | | |
| Accounts Payable and Other Liabilities | 22,443,044 (b) | |
| Due to Other Governmental Units | 14,416,888 | |
| Bonded Debt and Interest Payable to Maturity | 142,699,412 | |
| | | |
| TOTAL LIABILITIES | | 179,559,344 |
| FUND BALANCE | | |
| RESERVED: | | |
| Inventory Reserves | | 1,921,957 |
| Investment in Fixed Assets | | 506,699,016 |
| Projects | | 206,949,421 |
| UNRESERVED | | |
| General Fund | | 64,311,116 (b) |
| Other, includes taxes and other receivables which total | \$ 364,081,786 | 465,146,788 |
| TOTAL LIABILITIES, RESERVES AND FUND BALANCES | | \$ 1,424,587,642 |

(a) Receivables are valued using amounts from September 30, 2012 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.

(c) Encumbrances outstanding were as follows:

| | | |
|------------|-----------------------|--|
| Fund 195 | \$ 4,722,754 | |
| Fund 196 | 71,538,984 | |
| Bond funds | 32,510,427 | |
| Fund 120 | 31,681,474 | |
| Other | 14,262,685 | |
| | \$ 154,716,325 | |

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 NOVEMBER 30, 2012

Exhibit A
1 of 2

| FUND | Beginning Balance | Net Monthly Activity | Ending Balance |
|--|---------------------------|--------------------------|---------------------------|
| GOVERNMENTAL FUNDS: | | | |
| Major Funds: | | | |
| 00120 General Fund | \$ 76,210,564 | \$ (16,312,498) | \$ 59,898,066 |
| 00124 Jury Fund | 65,675 | (47,551) | 18,124 |
| 00125 Petit Jury Fund | 52,299 | (4,874) | 47,425 |
| 00130 Election Fund-Special | 35,031 | 80 | 35,111 |
| 00170 Return Check Collection | (445,568) | 89,616 | (355,953) |
| 00190 CMAQ-Congestion, Mitigation & Air | 1,376,336 | - | 1,376,336 |
| 00196 Major Projects | 173,486,682 | (2,458,235) | 171,028,447 |
| 00205 Interest & Debt Retirement Fund | 3,800,207 | 793,104 | 4,593,310 |
| 00210 DS Arbitrage Rebate | 151 | 0 | 151 |
| 00466 Projected Federal Grants | 6,771,863 | 2,341,647 | 9,113,510 |
| | <u>261,353,238</u> | <u>(15,598,712)</u> | <u>245,754,526</u> |
| Other Non-Major Governmental Funds: | | | |
| Special Revenue Funds: | | | |
| 00105 Road & Bridge | 25,447,559 | (32,074) | 25,415,485 |
| 00126 Permanent Improvement Fund | 4,697,866 | 19,261 | 4,717,127 |
| 00162 Alternate Dispute Resolution | 1,873,031 | 43,548 | 1,916,579 |
| 00168 Dallas County Historical Commission | 11,946 | 2 | 11,949 |
| 00169 Historical Exhibit | 355,017 | 2,940 | 357,957 |
| 00195 Major Technology Fund | 8,591,297 | (4,249,977) | 4,341,320 |
| 00467 HUD Section 8 | 4,881,970 | (137,121) | 4,744,848 |
| 00468 Charter School Grants | 3,635,584 | (145,897) | 3,489,687 |
| 00470 Law Library Fund | 305,612 | 29,170 | 334,781 |
| 00471 Appellate Judicial System | 233,926 | 10,205 | 244,131 |
| 00500 Payroll | (4,062) | 377,074 | 373,012 (a) |
| 00535 District Attorney Forfeiture | 302,615 | 45 | 302,660 |
| 00538 DA - Check Processing | 42,623 | 10,222 | 52,845 |
| 00540 DA - Forfeitures-Federal | 305,845 | (1,456) | 304,390 |
| 00541 DA - Forfeitures-State | 587,626 | 6,507 | 594,133 |
| 00547 DA - State Forfeitures/Other | 143,593 | 5,764 | 149,357 |
| 00704 Unallocated Tax | 9,901,290 | 47,320,875 | 57,222,165 |
| | <u>61,313,336</u> | <u>43,259,089</u> | <u>104,572,425</u> |
| Capital Project Funds: | | | |
| Permanent Improvement Funds: | | | |
| 00415 1995A Permanent Improvement | 449,339 | - | 449,339 |
| 00433 Tax Notes Series 2011 | 33,065,037 | - | 33,065,037 |
| 00482 Permanent Improvement Bond Series | 64,134 | - | 64,134 |
| 00493 1992A Permanent Improvement Bond | 369,811 | - | 369,811 |
| | <u>33,948,321</u> | <u>-</u> | <u>33,948,321</u> |
| Road Funds: | | | |
| 00414 1995 Road Bond Fund | 42,705 | - | 42,705 |
| 00418 Road Bond Series 1996 | 26,842 | - | 26,842 |
| 00424 Unlimited Tax Road Bonds Series | 2,989,798 | - | 2,989,798 |
| 00427 Unlimited Tax Refunding & Improv | 4,498,636 | - | 4,498,636 |
| 00481 Public Property Finance Obligati | 86,303 | - | 86,303 |
| 00490 Unlimited Tax Road Bond Fund | 129,734 | - | 129,734 |
| 00492 1992 Road Bond Fund | 83,162 | - | 83,162 |
| 00494 Unlimited Tax Road Bond Fund | 204,663 | - | 204,663 |
| | <u>8,061,843</u> | <u>-</u> | <u>8,061,843</u> |
| Total Governmental Funds Cash and Investments | <u>364,676,738</u> | <u>27,660,377</u> | <u>392,337,115</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 NOVEMBER 30, 2012

Exhibit A
2 of 2

| FUND | <u>Beginning Balance</u> | <u>Net Monthly Activity</u> | <u>Ending Balance</u> |
|---|------------------------------|---------------------------------|---------------------------|
| 21734 Internal Service Fund | 1,246,816 | (340) | 1,246,476 |
| Fiduciary and All Agency Funds: | | | |
| 00128 Adult Probation Fund | 7,999,148 | 4,545,591 | 12,544,739 |
| 00166 State Report Interest Fund | 1,135,032 | 992,519 | 2,127,551 |
| 00501 County Clerk-Special | 26,018,008 | (2,924,091) | 23,093,918 |
| 00502 County Clerk-Trust | 12,700,358 | 163,903 | 12,864,262 |
| 00503 District Clerk-Special | 6,690,625 | (33,349) | 6,657,276 |
| 00504 District Clerk-Trust | 42,511,900 | (9,049,429) | 33,462,471 |
| 00505 Sheriff-Special | 918,859 | (102,957) | 815,902 |
| 00506 County Clerk Special Trust Fund | 11,351,353 | 1,869,901 | 13,221,254 |
| 00532 Escrow Fund | 40,162,463 | (1,006,156) | 39,156,308 |
| 00537 Youth Village Special Fund | 516 | 0 | 517 |
| 00542 DA - Police Agencies | 37,896 | 6 | 37,902 |
| 00543 Adult Probation-Restitution | 1,369,471 | (29,244) | 1,340,227 |
| 00544 DA - Attorney General | 26,474 | 6 | 26,480 |
| 00545 DA - Unadjudicated-Gambling | 58,589 | 9 | 58,598 |
| 00546 DA - Forfeitures-Narcotics | 23,982 | 33 | 24,015 |
| 00550 Justice of the Peace 1-1 Special | 617,735 | (25) | 617,710 |
| 00551 Justice of the Peace 1-2 Special | 354,952 | (4,748) | 350,204 |
| 00553 Justice of the Peace 3-3 Special | 110,310 | 201 | 110,511 |
| 00554 Justice of the Peace 2-1 Special | 388,053 | 449 | 388,502 |
| 00555 Justice of the Peace 2-2 Special | 221,775 | (12,337) | 209,438 |
| 00556 Justice of the Peace 3-1 Special | 57,684 | 1,372 | 59,056 |
| 00557 Justice of the Peace 3-2 Special | 177,457 | 15 | 177,472 |
| 00559 Justice of the Peace 4-1 Special | 409,468 | 3,233 | 412,701 |
| 00560 Justice of the Peace 4-2 Special | 152,367 | (2,378) | 149,989 |
| 00561 Justice of the Peace 5-1 Special | 116,967 | 40 | 117,007 |
| 00562 Justice of the Peace 5-2 Special | 261,057 | 1,686 | 262,743 |
| 00570 Dallas County Housing Fin. | 49,436 | 8 | 49,444 |
| 00571 Dallas County Housing Fin. | 967,780 | 153 | 967,933 |
| 00580 Constable 1 Special Fund No. 580 | 8,190 | 11,866 | 20,056 |
| 00581 Constable 2 Special Fund No. 581 | 1,707 | - | 1,707 |
| 00582 Constable 3 Special Fund No. 582 | 3,256 | - | 3,256 |
| 00584 Constable 4 Special Fund No. 584 | 12,387 | (5,311) | 7,076 |
| 00586 Constable 5 Special Fund No. 586 | 72,240 | 5,712 | 77,953 |
| | <u>154,987,498</u> | <u>(5,573,322)</u> | <u>149,414,176</u> |
| Grand Total (Including Internal Service Fund) | <u>\$ 520,911,052</u> | <u>\$ 22,086,716</u> | <u>\$ 542,997,768</u> |
| School Funds | | | |
| Operating | \$ 9,992,823 | \$ (1,533,638) | \$ 8,459,186 |
| Payroll | 40,000 | - | 40,000 |
| Bonds | 4,627,966 | 17,672,452 | 22,300,418 |
| Total School Funds | <u>14,660,790</u> | <u>16,138,814</u> | <u>30,799,604</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 TWO MONTHS ENDED NOVEMBER 30, 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 | \$ 420,547 | \$ 2,442 | \$ 53,541 | \$ 364,564 |
| 1011 Truancy Courts | 1,464,252 | 27,854 | 162,650 | 1,273,749 |
| 1020 GG-Commissioners Court Administrator | 1,494,030 | 16,580 | 153,223 | 1,324,227 |
| 1021 GG-Operation Services-Engineering | 1,106,779 | 558,164 | 186,291 | 362,324 |
| 1022 GG-Operation Services- Facilities | 29,412,926 | 15,433,296 | 3,327,971 | 10,651,659 |
| 1023 GG-Operation Services- Comm/Central Svcs | 3,561,053 | 506,726 | 534,804 | 2,519,524 |
| 1024 GG-Operations Services-Records Mgt | 794,223 | 87,725 | 111,855 | 594,643 |
| 1027 GG-Operations-Auto Service Center | 2,763,279 | 1,055,684 | 668,826 | 1,038,769 |
| 1028 GG-Operations-Facility Quality Assurance | 780 | - | 646 | 134 |
| 1035 GG- Tax Assessor/Collector | 11,840,602 | 189,468 | 1,692,506 | 9,958,629 |
| 1040 Human Resource/Civil Service | 4,888,202 | 25,564 | 665,134 | 4,197,504 |
| 1041 HRCS - 52e Employees | - | - | 66,604 | (66,604) |
| 1050 GG-County Treasurer | 1,160,356 | 16,565 | 141,966 | 1,001,824 |
| 1060 Office of Budget and Evaluation | 480,991 | 4,837 | 61,382 | 414,772 |
| 1070 GG-County Auditor | 6,198,388 | 18,430 | 773,284 | 5,406,674 |
| 1080 GG-Purchasing | 729,271 | 5,422 | 98,981 | 624,869 |
| 1210 Elections | 5,867,362 | 366,807 | 1,556,898 | 3,943,658 |
| Subtotal General Government | <u>72,183,044</u> | <u>18,315,561</u> | <u>10,256,562</u> | <u>43,610,921</u> |
| Community Services | | | | |
| 2050 Texas Cooperative Extension/Dallas Cty | 280,771 | 4,553 | 35,752 | 240,466 |
| 2060 Veterans Service | 229,307 | 1,521 | 18,302 | 209,484 |
| Subtotal Community Services | <u>510,079</u> | <u>6,074</u> | <u>54,054</u> | <u>449,951</u> |
| Law Enforcement | | | | |
| 3110 Executive | 947,798 | 7,805 | 121,172 | 818,821 |
| 3111 Special Investigation | - | - | (257) | 257 |
| 3113 Internal Affairs | 667,299 | 566 | 95,434 | 571,300 |
| 3121 General Services | 861,960 | 1,064 | 114,208 | 746,688 |
| 3122 Personnel | 890,612 | 51,400 | 72,100 | 767,113 |
| 3123 Training | 572,142 | 63,218 | 68,177 | 440,747 |
| 3124 Communications | 1,906,948 | 1,598 | 346,604 | 1,558,745 |
| 3125 Fiscal | 2,274,566 | 123,524 | 356,327 | 1,794,715 |
| 3126 Photo Lab | 268,496 | 18,940 | 34,931 | 214,625 |
| 3128 Bonds | 2,202,029 | 5,951 | 285,369 | 1,910,709 |
| 3129 Bailiff | 7,903,438 | 1,383 | 1,185,362 | 6,716,693 |
| 3130 Warrants | 4,107,138 | 12,692 | 582,744 | 3,511,702 |
| 3131 Fugitive Transportation | 1,687,497 | 3,586 | 276,394 | 1,407,517 |
| 3132 Civil | 1,987,022 | 3,349 | 266,696 | 1,716,977 |
| 3133 Patrol | - | - | - | - |
| 3134 Criminal Investigation | 2,031,215 | 11,847 | 314,809 | 1,704,559 |
| 3136 FLEET | 142,976 | 95 | 19,067 | 123,814 |
| 3137 Freeway Management Program | 10,918,940 | 43,162 | 1,392,119 | 9,483,659 |
| 3140 Detention Services | 924,384 | 8,263 | 135,059 | 781,062 |
| 3141 North Tower | 23,706,944 | 45,156 | 3,235,712 | 20,426,076 |
| 3142 West Tower | 17,393,996 | 45,059 | 2,437,015 | 14,911,922 |
| 3144 Suzanne B. Kays Jail | - | - | - | - |
| 3145 George Allen Jail | 13,203,687 | 19,958 | 1,855,052 | 11,328,676 |
| 3146 Decker Jail | - | - | - | - |
| 3147 Central Intake | 10,480,788 | 24,031 | 1,403,790 | 9,052,967 |
| 3148 South Tower | 17,525,865 | 20,577 | 2,504,922 | 15,000,365 |
| 3150 Classification and Release | 7,942,947 | 27,720 | 1,095,550 | 6,819,677 |
| 3152 Central Kitchen | 10,769,561 | 598,716 | 1,014,512 | 9,156,333 |
| 3153 Central Laundry | 1,337,975 | - | 173,132 | 1,164,843 |
| Subtotal Sheriff | <u>142,656,224</u> | <u>1,139,663</u> | <u>19,386,001</u> | <u>122,130,559</u> |
| 3210 Constable Precinct #1 | 1,822,095 | 25,443 | 214,868 | 1,581,784 |
| 3220 Constable Precinct #2 | 2,131,523 | 6,638 | 284,924 | 1,839,961 |
| 3230 Constable Precinct #3 | 1,932,197 | 6,763 | 248,230 | 1,677,204 |
| 3240 Constable Precinct #4 | 1,722,090 | 9,382 | 211,103 | 1,501,605 |

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2012**

**Exhibit B
Page 2 of 4**

| <u>Department</u> | <u>Budget</u> | <u>Encumbrance</u> | <u>Actual</u> | <u>Funds Available</u> |
|--|--------------------|--------------------|-------------------|------------------------|
| | (a) | | | |
| 3250 Constable Precinct #5 | 1,437,621 | 1,998 | 171,667 | 1,263,956 |
| Subtotal Constable | <u>9,045,526</u> | <u>50,224</u> | <u>1,130,792</u> | <u>7,864,510</u> |
| 3311 Crime Lab | 5,057,199 | 401,883 | 603,151 | 4,052,165 |
| 3312 Medical Examiner | 5,504,948 | 478,444 | 692,788 | 4,333,716 |
| 3313 Breath Alcohol Program | 293,589 | 450 | 40,400 | 252,739 |
| Subtotal Institute of Forensic Sciences | <u>10,855,736</u> | <u>880,777</u> | <u>1,336,339</u> | <u>8,638,620</u> |
| 3320 Community Supervision | 602,527 | 299,951 | 133,757 | 168,819 |
| 3330 Public Service Program | 1,079,950 | 48,077 | 116,039 | 915,833 |
| Subtotal Law Enforcement | <u>164,239,963</u> | <u>2,418,693</u> | <u>22,102,929</u> | <u>139,718,341</u> |
| Justice Administration | | | | |
| 3340 Building Security | 2,084,789 | 404,568 | 234,738 | 1,445,483 |
| 3341 Emergency Management | 456,094 | 37,226 | 54,953 | 363,916 |
| 3342 Fire Marshal | 842,308 | 113,419 | 91,627 | 637,262 |
| 4011 District Attorney | 37,178,376 | 453,291 | 5,108,241 | 31,616,844 |
| 4012 DA-Special Allocation | - | - | 12,709 | (12,709) |
| 4013 Drug Court Program | 311,982 | 1,042 | 56,838 | 254,102 |
| 4014 Jail Diversion | 1,386,853 | 4,226 | 187,252 | 1,195,375 |
| 4015 Divert Court Department | 254,619 | 4,484 | 230,080 | 230,055 |
| 4020 District Clerk | 12,692,911 | 93,064 | 1,589,334 | 11,010,512 |
| 4031 County Clerk | 9,749,275 | 107,124 | 1,169,576 | 8,472,574 |
| 4032 County Clerk-Collections | 933,159 | 31,328 | 116,390 | 785,441 |
| 4033 Truancy Courts Clerks | 1,141,907 | - | 138,980 | 1,002,927 |
| 4040 Public Defender | 11,207,638 | 38,893 | 1,400,285 | 9,768,459 |
| 4051 District Court Administration | 167,827 | 693 | 22,013 | 145,120 |
| 4056 Domestic Relations Office Administration | 2,223,743 | 9,409 | 274,921 | 1,939,414 |
| 4060 Jury Service | 2,253,062 | 23,352 | 331,481 | 1,898,228 |
| 4065 Grand Jury Service | 175,000 | - | 46,562 | 128,438 |
| 4071 5th Court of Appeals | 114,978 | - | 15,298 | 99,680 |
| 4072 First Admin. Judicial Region | 140,484 | - | 140,484 | - |
| 4080 Court Cost Miscellaneous | 7,925,459 | 42,920 | 36,074 | 7,846,464 |
| 4110 14th Civil District Court | 219,713 | 1,488 | 27,895 | 190,330 |
| 4115 44th Civil District Court | 222,569 | 1,507 | 28,717 | 192,345 |
| 4120 68th Civil District Court | 208,022 | 1,523 | 25,053 | 181,446 |
| 4125 95th Civil District Court | 221,397 | 1,217 | 27,281 | 192,899 |
| 4130 101st Civil District Court | 220,667 | 1,698 | 27,051 | 191,918 |
| 4135 116th Civil District Court | 224,091 | 1,338 | 28,390 | 194,363 |
| 4140 134th Civil District Court | 270,427 | 2,748 | 31,316 | 236,363 |
| 4145 160th Civil District Court | 222,163 | 1,445 | 27,884 | 192,834 |
| 4150 162nd Civil District Court | 240,305 | 2,016 | 28,973 | 209,316 |
| 4155 191st Civil District Court | 243,681 | 2,051 | 25,202 | 216,428 |
| 4160 192nd Civil District Court | 220,796 | 1,385 | 28,306 | 191,105 |
| 4165 193rd Civil District Court | 243,872 | 1,438 | 28,308 | 214,127 |
| 4170 298th Civil District Court | 224,815 | 1,639 | 28,779 | 194,397 |
| 4175 Civil District Masters | 280,151 | 960 | 26,220 | 252,971 |
| 4180 Civil Tax Court | 71,229 | 350 | 16,054 | 54,825 |
| 4210 254th Family Court | 394,652 | 1,066 | 58,591 | 334,995 |
| 4215 255th Family Court | 432,766 | 663 | 60,199 | 371,904 |
| 4220 256th Family Court | 393,467 | 1,253 | 60,855 | 331,360 |
| 4225 301st Family Court | 494,908 | 1,063 | 69,906 | 423,940 |
| 4230 302nd Family Court | 438,756 | 1,143 | 54,806 | 382,807 |
| 4235 303rd Family Court | 417,721 | 760 | 56,964 | 359,997 |
| 4240 330th Family Court | 411,399 | 977 | 56,319 | 354,102 |
| 4250 IV-D Court | 262,039 | 347 | 39,695 | 221,997 |
| 4310 304th Juvenile Court | 2,219,699 | 409,392 | 481,007 | 1,329,300 |
| 4320 305th Juvenile Court | 2,043,299 | 405,321 | 422,568 | 1,215,410 |
| 4401 Criminal District Court #1 | 677,296 | 639 | 119,444 | 557,213 |
| 4402 Criminal District Court #2 | 667,745 | 1,026 | 115,322 | 551,397 |
| 4403 Criminal District Court #3 | 642,031 | 1,327 | 109,703 | 531,002 |

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2012**

| <u>Department</u> | <u>Budget</u> | <u>Encumbrance</u> | <u>Actual</u> | <u>Funds Available</u> |
|--|--------------------|--------------------|-------------------|------------------------|
| | (a) | | | |
| 4404 Criminal District Court #4 | 611,952 | 865 | 80,596 | 530,491 |
| 4405 Criminal District Court #5 | 658,372 | 605 | 117,924 | 539,843 |
| 4406 Criminal District Court #6 | 650,646 | 2,401 | 123,757 | 524,489 |
| 4407 Criminal District Court #7 | 601,240 | 657 | 153,339 | 447,244 |
| 4410 194th Criminal District Court | 714,143 | 661 | 164,002 | 549,480 |
| 4415 195th Criminal District Court | 681,842 | 1,500 | 114,114 | 566,227 |
| 4420 203rd Criminal District Court | 695,938 | 1,152 | 115,292 | 579,494 |
| 4425 204th Criminal District Court | 721,859 | 493 | 131,233 | 590,132 |
| 4430 265th Criminal District Court | 582,331 | 632 | 133,366 | 448,333 |
| 4435 282nd Criminal District Court | 574,793 | 1,105 | 132,897 | 440,791 |
| 4440 283rd Criminal District Court | 654,018 | 961 | 124,948 | 528,109 |
| 4445 291st Criminal District Court | 614,761 | 500 | 105,432 | 508,829 |
| 4450 292nd Criminal District Court | 628,045 | 2,425 | 108,902 | 516,718 |
| 4455 363rd Criminal District Court | 632,403 | 693 | 119,170 | 512,540 |
| 4460 Criminal District Magistrates | 1,489,811 | 2,002 | 195,815 | 1,291,994 |
| 4465 Staff Attorneys | 449,166 | 239 | 46,790 | 402,136 |
| 4470 Criminal District Court Manager | 210,465 | 485 | 35,149 | 174,831 |
| 4501 County Court at Law #1 | 356,477 | 632 | 45,748 | 310,097 |
| 4502 County Court at Law #2 | 362,203 | 398 | 49,198 | 312,608 |
| 4503 County Court at Law #3 | 364,114 | 839 | 49,596 | 313,679 |
| 4504 County Court at Law #4 | 405,123 | 315 | 48,472 | 356,336 |
| 4505 County Court at Law #5 | 381,199 | 673 | 50,163 | 330,363 |
| 4601 County Criminal Court #1 | 401,120 | 71 | 62,963 | 338,086 |
| 4602 County Criminal Court #2 | 450,789 | 825 | 64,901 | 385,063 |
| 4603 County Criminal Court #3 | 405,243 | 721 | 66,287 | 338,235 |
| 4604 County Criminal Court #4 | 431,865 | 752 | 79,062 | 352,052 |
| 4605 County Criminal Court #5 | 367,922 | 1,350 | 70,738 | 295,833 |
| 4606 County Criminal Court #6 | 525,818 | 1,650 | 71,054 | 453,114 |
| 4607 County Criminal Court #7 | 427,085 | 1,315 | 63,826 | 361,944 |
| 4608 County Criminal Court #8 | 345,926 | 961 | 66,027 | 278,939 |
| 4609 County Criminal Court #9 | 413,924 | 2,091 | 53,544 | 358,289 |
| 4610 County Criminal Court #10 | 424,978 | 1,012 | 59,410 | 364,555 |
| 4611 County Criminal Court #11 | 446,018 | 1,039 | 65,796 | 379,184 |
| 4615 County Criminal Court of Appeals | 304,812 | 541 | 34,664 | 269,608 |
| 4616 County Criminal Court of Appeals #2 | 411,940 | 500 | 56,066 | 355,374 |
| 4617 County Criminal Court - Magistrate | 138,986 | 58 | 18,438 | 120,489 |
| 4620 County Criminal Court Manager | 158,860 | 3,165 | 18,873 | 136,822 |
| 4701 Probate Court #1 | 553,241 | 7,071 | 91,453 | 454,717 |
| 4702 Probate Court #2 | 595,097 | 1,462 | 78,824 | 514,812 |
| 4703 Probate Court #3 | 1,239,254 | 11,301 | 191,873 | 1,036,081 |
| 4704 Investigators/Court Visitor Program | 368,611 | 3,638 | 51,324 | 313,650 |
| 4811 J.P- 1-1 | 1,035,154 | 9,966 | 132,609 | 892,579 |
| 4812 J.P- 1-2 | 592,501 | 8,940 | 68,742 | 514,819 |
| 4821 J.P- 2-1 | 625,096 | 6,937 | 83,938 | 534,222 |
| 4822 J.P- 2-2 | 823,228 | 4,556 | 98,760 | 719,912 |
| 4831 J.P- 3-1 | 750,839 | 8,084 | 100,290 | 642,465 |
| 4832 J.P- 3-2 | 607,760 | 6,493 | 28,925 | 572,342 |
| 4833 J P 3-3 | 271,588 | 1,984 | 79,688 | 189,916 |
| 4841 J.P- 4-1 | 632,561 | 4,364 | 93,235 | 534,962 |
| 4842 J P 4-2 | 556,882 | 6,282 | 73,078 | 477,522 |
| 4851 J.P- 5-1 | 662,942 | 5,452 | 66,659 | 590,832 |
| 4852 J.P- 5-2 | 593,394 | 2,574 | 76,869 | 513,951 |
| Subtotal Justice Administration | <u>132,674,475</u> | <u>2,338,205</u> | <u>17,572,460</u> | <u>112,763,811</u> |
| Health and Social Services | | | | |
| 1110 Employee Health Clinic | 409,062 | 13,278 | 42,523 | 353,261 |
| 2070 Welfare Assistance | 2,967,586 | 59,885 | 486,593 | 2,421,109 |
| 5110 Juvenile Administration | 18,945,557 | 1,452,640 | 2,989,923 | 14,502,993 |
| 5114 Juvenile-Detention Center | 14,294,201 | 48,581 | 1,841,550 | 12,404,070 |
| 5115 Juvenile-Emergency Shelter | 2,191,959 | 2,617 | 277,464 | 1,911,878 |
| 5116 Juvenile-Letot Center | 2,994,867 | 17,625 | 366,047 | 2,611,195 |

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2012**

**Exhibit B
Page 4 of 4**

| <u>Department</u> | <u>Budget</u> | <u>Encumbrance</u> | <u>Actual</u> | <u>Funds Available</u> |
|---|-----------------------|----------------------|----------------------|------------------------|
| | (a) | | | |
| 5117 Juvenile-Youth Village | 3,662,161 | 23,537 | 487,617 | 3,151,008 |
| 5118 Juvenile-Medlock Center | 4,302,742 | 16,255 | 555,745 | 3,730,742 |
| 5210 Health Administration | 1,099,316 | 16,224 | 156,692 | 926,400 |
| 5211 Environmental Health | 738,760 | 12,893 | 103,390 | 622,477 |
| 5212 Public Health Lab | 1,901,013 | 294,955 | 238,037 | 1,368,021 |
| 5213 Preventive Health | 2,655,070 | 156,665 | 245,866 | 2,252,539 |
| 5214 Communicable Disease Control | 525,091 | 4,050 | 70,448 | 450,594 |
| 5215 STD Clinic | 1,641,746 | 22,266 | 177,278 | 1,442,202 |
| 5216 TB Clinic | 1,552,477 | 83,260 | 200,205 | 1,269,012 |
| Subtotal Health and Human Services | <u>59,881,608</u> | <u>2,224,730</u> | <u>8,239,378</u> | <u>49,417,500</u> |
| 5310 Budget Office Community Contracts (Menta | 6,041,813 | 1,983,987 | 926,657 | 3,131,169 |
| 5330 CPS Program | 3,177,844 | 2,450,576 | 514,807 | 212,461 |
| Subtotal Health and Social Services | <u>9,219,657</u> | <u>4,434,564</u> | <u>1,441,464</u> | <u>3,343,630</u> |
| Other Operating | | | | |
| 5340 Wilmer Substance Abuse Facility | 219,483 | 4,490 | 24,022 | 190,971 |
| 5430 Truancy Enforcement Center | 631,789 | 502,112 | 99,121 | 30,556 |
| 9910 Countywide Appropriations | 16,097,943 | 1,433,694 | 1,336,095 | 13,328,154 |
| 9930 Cash Match for Grants | 4,510,851 | - | 536,000 | 3,974,851 |
| 9940 Reserves and Contingency | 993,283 | 458 | - | 992,825 |
| Subtotal Other Operating | <u>22,453,349</u> | <u>1,940,754</u> | <u>1,995,239</u> | <u>18,517,356</u> |
| 9950 Emergency Reserves | 47,693,799 | 2,894 | - | 47,690,906 |
| Grand Total (b) | <u>\$ 508,855,974</u> | <u>\$ 31,681,474</u> | <u>\$ 61,662,084</u> | <u>\$ 415,512,415</u> |

(a) Budget includes encumbrances which are carried forward from FY 12 in the amount of

\$ 10,855,889

(b) Reconciliation of budget components to budget funds available

| | |
|-----------------------------------|-----------------------|
| LAB FY 13 | 498,000,085.00 |
| Carryforward | 10,855,888.78 |
| Rounding | (0.27) |
| Budget | <u>508,855,973.51</u> |
| Budget per budget funds available | <u>508,855,973.51</u> |
| Difference | <u>-</u> |

APPROPRIATIONS
BUDGET/ACTUAL - TAX AND FEE FUNDS
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2012

Exhibit C

| FUND | FY 2013 | INFO ONLY | ENCUMBRANCES | MONTH OF | YTD ACTUAL + | BALANCE |
|---|-------------------------|---------------------|-----------------------|----------------------|-----------------------|-----------------------|
| | BUDGET | APPROPRIATIONS | | | | |
| | (a) | (b) | (c) | | | |
| 105 Road & Bridge | \$ 63,139,588 | \$ 239,550 | \$ 524,476 | \$ 3,455,713 | \$ 4,688,889 | \$ 58,450,699 |
| 120 General Fund | 508,855,974 | 1,827,085 | 31,681,474 | 34,217,712 | 93,343,558 | 415,512,415 |
| 126 Permanent Improvement Fund | 7,735,581 | 2,985 | 1,745,743 | 62,042 | 1,847,141 | 5,888,440 |
| 162 Alternate Dispute Resolution | 2,669,398 | - | 2,849 | 10,493 | 22,743 | 2,646,655 |
| 168 Dallas County Historical Commission | 9,647 | - | - | - | - | 9,647 |
| 169 Historical Exhibit | 3,717,348 | - | - | 264,541 | 520,742 | 3,196,606 |
| 195 Major Technology Fund | 34,311,487 | - | 4,722,754 | 3,504,004 | 10,610,039 | 23,701,448 |
| 196 Major Projects | 282,204,640 | 1,373,962 | 71,538,984 | 2,736,216 | 74,406,223 | 207,798,417 |
| 205 Interest & Debt Retirement Fund | 27,939,866 | - | - | - | - | 27,939,866 |
| 466 Grants | 92,604,747 | 6,145,323 | 11,675,255 | 2,485,899 | 19,324,811 | 73,279,936 |
| 467 HUD Section 8 | 33,136,904 | 2,394 | 123,644 | 2,604,609 | 4,987,711 | 28,149,193 |
| 468 Charter School Grants | 8,545,248 | 265,515 | 93,969 | 616,790 | 1,088,942 | 7,456,306 |
| 470 Law Library Fund | 1,248,984 | - | 96,749 | 34,148 | 154,703 | 1,094,281 |
| 471 Appellate Judicial System | 523,814 | - | - | 25,452 | 53,744 | 470,070 |
| Total | <u>\$ 1,066,643,225</u> | <u>\$ 9,856,813</u> | <u>\$ 122,205,898</u> | <u>\$ 50,017,619</u> | <u>\$ 211,049,248</u> | <u>\$ 855,593,977</u> |

(a) Budget includes Legally Adopted Budget, Carry-Forward Budget from FY12 and Prior Year Budget.

(b) Appropriations are budgeted on a cash basis. FY 13 Monthly YTD appropriations are cash basis. Appropriations paid in October and November accrued at September 30, 2012 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 TWO MONTHS ENDED NOVEMBER 30, 2012

Exhibit D

| FUND | FY2013 BUDGET | INFO ONLY REVENUES ACCRUED FY12 REVERSED FY 13 | MONTH OF NOVEMBER 2012 | TOTAL YTD REVENUE | BALANCE OF BUDGET |
|------------------------------|-----------------------|---|---------------------------|----------------------|-----------------------|
| | | (a) | | | |
| 105 Road and Bridge | \$ 39,814,114 | \$ (259,056) | \$ 3,685,738 | \$ 5,814,102 | \$ 34,000,012 |
| 120 General Fund | 435,847,653 | (6,334,283) | 16,669,260 | 27,498,596 | 408,349,057 |
| 126 Permanent Improvement | 2,813,163 | 13,000 | 80,949 | 84,644 | 2,728,519 |
| 162 Alternate Dispute | 808,928 | (185) | 58,851 | 123,026 | 685,902 |
| 168 Historical Commission | 28 | (0) | 2 | 5 | 23 |
| 169 Historical Exhibit | 2,911,179 | (105,255) | 267,321 | 544,423 | 2,366,756 |
| 195 Major Technology | 24,020,143 | (8,519) | 608,173 | 633,353 | 23,386,790 |
| 196 Major Projects | 54,776,214 | 652,123 | 1,340,751 | 1,532,688 | 53,243,526 |
| 205 Debt Service | 24,582,347 | (76,722) | 793,103 | 951,156 | 23,631,191 |
| 466 Projected Federal Grants | 99,090,627 | (10,180,118) | 5,789,994 | 15,892,145 | 83,198,482 |
| 467 HUD Section 8 | 28,282,562 | (117) | 2,446,000 | 4,780,406 | 23,502,156 |
| 468 Charter School Grants | 7,470,752 | (453,020) | 918,749 | 1,588,999 | 5,881,753 |
| 470 Law Library | 997,493 | (11,453) | 74,102 | 157,816 | 839,677 |
| 471 Appellate Judicial | 334,922 | (2,183) | 17,322 | 54,485 | 280,437 |
| TOTAL | \$ 721,750,125 | \$ (16,765,788) | \$ 32,750,316 | \$ 59,655,846 | \$ 662,094,279 |

(a) Revenues are budgeted on a cash basis. FY 13 Monthly YTD revenues are cash basis. Revenues received in October and November accrued at September 30, 2012 are indicated in the column titled Info Only. Amounts in brackets were accrued revenue credits at September 30, 2012 which were reversed in FY 13.

**SUMMARY OF COUNTY INDEBTEDNESS
AS OF NOVEMBER 30, 2012**

Exhibit E

| Payment Fiscal Year | Principal | Interest | Total |
|---------------------------|-----------------------|----------------------|-----------------------|
| 2013 | \$ 20,075,000 | \$ 5,269,244 | \$ 25,344,244 |
| 2014 | 20,630,000 | 4,375,428 | 25,005,428 |
| 2015 | 21,110,000 | 3,526,966 | 24,636,966 |
| 2016 | 19,855,000 | 2,626,063 | 22,481,063 |
| 2017 | 12,395,000 | 1,748,331 | 14,143,331 |
| 2018 | 11,010,000 | 1,131,853 | 12,141,853 |
| 2019 | 4,265,000 | 791,169 | 5,056,169 |
| 2020 | 4,305,000 | 585,491 | 4,890,491 |
| 2021 | 2,700,000 | 376,052 | 3,076,052 |
| 2022 | 1,180,000 | 262,016 | 1,442,016 |
| 2023 | 1,265,000 | 200,996 | 1,465,996 |
| 2024 | 1,360,000 | 135,556 | 1,495,556 |
| 2025 | 1,455,000 | 65,248 | 1,520,248 |
| | <u>\$ 121,605,000</u> | <u>\$ 21,094,412</u> | <u>\$ 142,699,412</u> |

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

**INTERFUND TRANSFERS
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2012**

Exhibit F

FROM:

TO:

| FUND | DEPT | DESCRIPTION | ACCT | AMOUNT | FUND | ACCT | AMOUNT |
|--------------|-----------|-----------------------------------|------|------------------|------|-------|------------------|
| 105 | 2510 | Road Precinct #1 | 7910 | 205,017 | 120 | 47280 | 205,017 |
| 105 | 2550 | Road Reserves | 7910 | 900,000 | 120 | 47421 | 900,000 |
| 105 | 2550 | Road Reserves | 7930 | 1,626,500 | 105 | 47030 | 1,626,500 (a) |
| 169 | 2090 | Historical Exhibit Fund | 7910 | 6,667 | 120 | 44511 | 6,667 |
| 196 | 2010 | Streets & Highways Misc Transfers | 7910 | 536,000 | 120 | 47424 | 536,000 |
| 471 | 4090 | GF - Appellate Ct Fee | 7910 | 13,112 | 120 | 45505 | 13,112 |
| 532 | 94019 (b) | Civil Courts Escrow | 7930 | 130,761 | 196 | 47030 | 130,761 |
| 532 | 94081 (b) | Records Management - C/C & D/C | 7910 | 52,462 | 120 | 46540 | 52,462 |
| TOTAL | | | | <u>3,470,519</u> | | | <u>3,470,519</u> |

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