



DALLAS COUNTY  
COUNTY AUDITOR

April 10, 2013

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

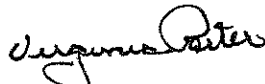
The following Balance Sheet and related Exhibits were prepared and are submitted in accordance with V.T.C.A., Local Government Codes 114.023 and 114.025.

Balance Sheet: Tax, Fee, and Bond Funds as of January 31, 2013

	<u>Exhibits</u>
Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency and School Funds as of January 31, 2013	A
General Fund: Funds Available Analysis for the four Months Ended January 31, 2013	B
Appropriations Budget/Actual: Tax and Fee Funds for the four Months Ended January 31, 2013	C
Revenue Budget/Actual: Tax and Fee Funds for the four Months Ended January 31, 2013	D
Summary of County Indebtedness as of January 31, 2013	E
Interfund Transfers for the four Months Ended January 31, 2013	F

The data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

Please contact James Hayes at 214-653-7225 if you have any questions.

  
Virginia Porter  
County Auditor

/jh  
cc: County Treasurer

**BALANCE SHEET TAX, FEE AND BOND FUNDS  
AS OF JANUARY 31, 2013**

<b>ASSETS</b>		
Cash and Investments		\$ 576,105,799
Inventories, Stock Room		1,928,740
Net Receivables - County Taxes	63,454,638	
Net Receivables - Other	<u>17,513,000 (a)</u>	
Subtotal Net Receivables	80,967,638	
Due from Other Governmental Units	<u>9,457,196</u>	
Total Receivables		90,424,835
General Fixed Assets	774,414,099	
Less: Accumulated Depreciation	<u>(325,165,827)</u>	449,248,272
Construction in Progress		38,849,257
Infrastructure		<u>26,955,149</u>
		515,052,679
Prepayments and other assets		1,552,840
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		<u>138,156,264</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 1,323,221,155</u></u>

**LIABILITIES, RESERVES AND FUND BALANCES**

<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	18,943,950 (b)	
Due to Other Governmental Units	16,735,228	
Bonded Debt and Interest Payable to Maturity	<u>142,699,412</u>	
<b>TOTAL LIABILITIES</b>		178,378,590

**FUND BALANCE**

**RESERVED:**

Inventory Reserves		1,928,740
Investment in Fixed Assets		515,052,679
Projects		219,270,028

**UNRESERVED**

General Fund		114,384,508 (b)
Other, includes taxes and other receivables which total	\$ 70,686,638	<u>294,206,611</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 1,323,221,155</u></u>

(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	\$ 3,535,434
Fund 196	70,471,579
Bond funds	31,659,830
Fund 120	31,488,239
Other	<u>14,747,017</u>
	<u><u>\$151,902,099</u></u>

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 JANUARY 31, 2013**

Exhibit A  
1 of 2

FUND	<u>Beginning Balance</u>	<u>Net Monthly Activity</u>	<u>Ending Balance</u>
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00120 General Fund	\$ 45,192,520	\$ 66,536,981	\$ 111,729,501
00124 Jury Fund	17,135	-	17,135
00125 Petit Jury Fund	67,169	(46,374)	20,795
00130 Election Fund-Special	37,238	(4,407)	32,831
00170 Return Check Collection	(357,141)	(801)	(357,942)
00190 CMAQ-Congestion, Mitigation & Air	1,376,601	-	1,376,601
00196 Major Projects	174,813,475	6,882,436	181,695,911
00205 Interest & Debt Retirement Fund	5,672,943	(1,129,796)	4,543,148
00210 DS Arbitrage Rebate	151	0	151
00466 Projected Federal Grants	8,499,492	4,682,459	13,181,950
	<u>235,319,583</u>	<u>76,920,498</u>	<u>312,240,081</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00105 Road & Bridge	24,695,936	278,939	24,974,875
00126 Permanent Improvement Fund	4,743,125	708,596	5,451,722
00162 Alternate Dispute Resolution	1,904,106	49,555	1,953,661
00168 Dallas County Historical Commission	11,951	1	11,952
00169 Historical Exhibit	366,317	(23,582)	342,735
00195 Major Technology Fund	3,354,434	4,894,692	8,249,126
00467 HUD Section 8	4,940,374	207,766	5,148,140
00468 Charter School Grants	3,716,899	(77,622)	3,639,277
00470 Law Library Fund	270,919	(16,123)	254,796
00471 Appellate Judicial System	297,835	(1,838)	295,997
00500 Payroll	(2,687)	(2,155)	(4,842) (a)
00535 District Attorney Forfeiture	302,701	42	302,743
00538 DA - Check Processing	57,641	12,629	70,270
00540 DA - Forfeitures-Federal	209,224	(2,408)	206,816
00541 DA - Forfeitures-State	592,494	41,179	633,673
00547 DA - State Forfeitures/Other	149,372	(5,399)	143,973
00704 Unallocated Tax	132,279,712	38,751,524	171,031,236
	<u>177,890,354</u>	<u>44,815,797</u>	<u>222,706,152</u>
<b>Capital Project Funds:</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	32,620,805	(406,365)	32,214,440
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>33,504,088</u>	<u>(406,365)</u>	<u>33,097,723</u>
<b>Road Funds:</b>			
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>454,775,869</u>	<u>121,329,930</u>	<u>576,105,799</u>

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

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

**SUMMARY OF CASH AND INVESTMENTS**  
**TAX AND FEE, BOND, TRUST AND AGENCY AND SCHOOL FUNDS**  
**AS OF JANUARY 31, 2013**

Exhibit A  
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	1,180,016	25,253	1,205,269
<b>Fiduciary and All Agency Funds:</b>			
00128 Adult Probation Fund	10,880,562	(1,960,244)	8,920,318
00166 State Report Interest Fund	3,002,218	(2,003,714)	998,504
00501 County Clerk-Special	22,469,832	235,293	22,705,125
00502 County Clerk-Trust	12,948,340	98,055	13,046,395
00503 District Clerk-Special	6,902,733	(323,564)	6,579,169
00504 District Clerk-Trust	30,495,651	126,274	30,621,924
00505 Sheriff-Special	769,591	42,796	812,388
00506 County Clerk Special Trust Fund	12,957,603	(240,612)	12,716,991
00532 Escrow Fund	39,034,496	(3,553,531)	35,480,965
00537 Youth Village Special Fund	517	0	517
00542 DA - Police Agencies	37,907	5	37,912
00543 Adult Probation-Restitution	1,358,180	10,761	1,368,940
00544 DA - Attorney General	26,485	6	26,491
00545 DA - Unadjudicated-Gambling	58,606	(685)	57,922
00546 DA - Forfeitures-Narcotics	24,019	131,346	155,365
00550 Justice of the Peace 1-1 Special	620,203	(3,281)	616,922
00551 Justice of the Peace 1-2 Special	345,320	(1,092)	344,228
00553 Justice of the Peace 3-3 Special	108,970	(8,770)	100,200
00554 Justice of the Peace 2-1 Special	392,984	(5,138)	387,846
00555 Justice of the Peace 2-2 Special	208,567	97	208,664
00556 Justice of the Peace 3-1 Special	58,449	1,976	60,425
00557 Justice of the Peace 3-2 Special	177,472	(4,054)	173,419
00559 Justice of the Peace 4-1 Special	413,274	(1,385)	411,889
00560 Justice of the Peace 4-2 Special	150,292	(11,571)	138,721
00561 Justice of the Peace 5-1 Special	116,747	65	116,812
00562 Justice of the Peace 5-2 Special	262,944	(3,483)	259,461
00570 Dallas County Housing Fin.	49,451	7	49,459
00571 Dallas County Housing Fin.	968,074	140	968,214
00580 Constable 1 Special Fund No. 580	14,606	(1,972)	12,634
00581 Constable 2 Special Fund No. 581	7,024	(2,999)	4,025
00582 Constable 3 Special Fund No. 582	3,256	1,066	4,322
00584 Constable 4 Special Fund No. 584	6,411	-	6,411
00586 Constable 5 Special Fund No. 586	71,195	280	71,475
	<u>144,941,982</u>	<u>(7,477,929)</u>	<u>137,464,052</u>
Grand Total (Including Internal Service Fund)	<u>\$ 600,897,867</u>	<u>\$ 113,877,253</u>	<u>\$ 714,775,120</u>
<b>School Funds</b>			
Operating	\$ 8,250,702	\$ 5,012,172	\$ 13,262,875
Payroll	40,000	-	40,000
Bonds	13,775,757	(3,341,977)	10,433,780
Total School Funds	<u>22,066,460</u>	<u>1,670,195</u>	<u>23,736,655</u>

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE FOUR MONTHS ENDED JANUARY 31, 2013**

**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	\$ 420,787	\$ 2,077	\$ 116,356	\$ 302,354
1011 Truancy Courts	1,464,402	21,883	357,696	1,084,823
1020 GG-Commissioners Court Administrator	1,552,781	11,166	332,712	1,208,902
1021 GG-Operation Services-Engineering	1,106,779	466,228	333,415	307,136
1022 GG-Operation Services- Facilities	29,412,926	13,659,222	6,952,532	8,801,172
1023 GG-Operation Services- Comm/Central Svcs	3,561,053	438,436	995,814	2,126,804
1024 GG-Operations Services-Records Mgt	794,223	77,384	233,048	483,792
1027 GG-Operations-Auto Service Center	2,790,279	738,252	1,307,417	744,611
1028 GG-Operations-Facility Quality Assurance	780	-	646	134
1035 GG- Tax Assessor/Collector	11,870,436	218,328	3,387,547	8,264,561
1040 Human Resource/Civil Service	4,897,324	23,078	942,514	3,931,733
1041 HRCS - 52e Employees	-	-	126,889	(126,889)
1050 GG-County Treasurer	1,160,356	12,986	302,974	844,396
1060 Office of Budget and Evaluation	501,604	6,514	135,182	359,908
1070 GG-County Auditor	6,208,058	19,991	1,659,934	4,528,133
1080 GG-Purchasing	734,499	3,217	212,648	518,635
1210 Elections	5,883,783	137,289	2,361,565	3,384,929
<b>Subtotal General Government</b>	<u>72,360,073</u>	<u>15,836,051</u>	<u>19,758,889</u>	<u>36,765,133</u>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	280,771	4,458	76,581	199,732
2060 Veterans Service	231,101	1,549	46,568	182,985
<b>Subtotal Community Services</b>	<u>511,873</u>	<u>6,007</u>	<u>123,149</u>	<u>382,717</u>
<b>Law Enforcement</b>				
3110 Executive	947,973	6,498	267,162	674,313
3111 Special Investigation	-	-	1,294	(1,294)
3113 Internal Affairs	667,299	1,402	205,588	460,310
3121 General Services	861,960	750	277,541	583,669
3122 Personnel	890,612	41,570	203,162	645,880
3123 Training	572,142	56,059	151,907	364,176
3124 Communications	1,906,948	2,913	631,704	1,272,331
3125 Fiscal	2,274,566	74,030	742,990	1,457,547
3126 Photo Lab	268,496	19,773	73,136	175,588
3128 Bonds	2,202,029	5,216	630,262	1,566,551
3129 Bailiff	7,903,438	2,963	2,475,188	5,425,288
3130 Warrants	4,107,138	13,174	1,260,599	2,833,364
3131 Fugitive Transportation	1,687,497	3,036	582,963	1,101,499
3132 Civil	1,987,022	2,126	570,390	1,414,506
3133 Patrol	-	-	-	-
3134 Criminal Investigation	2,031,215	21,200	695,176	1,314,839
3136 FLEET	142,976	95	43,945	98,936
3137 Freeway Management Program	10,918,940	52,543	3,113,421	7,752,976
3140 Detention Services	924,209	6,383	294,303	623,523
3141 North Tower	23,706,944	42,711	7,163,779	16,500,454
3142 West Tower	17,393,996	33,223	5,395,888	11,964,884
3144 Suzanne B. Kays Jail	-	-	-	-
3145 George Allen Jail	13,213,687	15,349	4,164,364	9,033,974
3146 Decker Jail	-	-	-	-
3147 Central Intake	10,480,788	16,065	3,173,742	7,290,981
3148 South Tower	17,705,865	20,039	5,522,934	12,162,893
3150 Classification and Release	7,942,947	31,988	2,429,282	5,481,677
3152 Central Kitchen	10,579,561	430,560	2,421,538	7,727,463
3153 Central Laundry	1,337,975	-	397,437	940,538
<b>Subtotal Sheriff</b>	<u>142,656,224</u>	<u>899,665</u>	<u>42,889,695</u>	<u>98,866,864</u>
3210 Constable Precinct #1	1,822,095	22,979	463,206	1,335,909
3220 Constable Precinct #2	2,131,523	5,410	615,222	1,510,891
3230 Constable Precinct #3	1,932,197	5,612	593,600	1,332,986
3240 Constable Precinct #4	1,722,090	8,404	458,003	1,255,683

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE FOUR MONTHS ENDED JANUARY 31, 2013**

**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	1,844	349,988	1,085,790
<b>Subtotal Constable</b>	9,045,526	44,249	2,480,019	6,521,258
3311 Crime Lab	5,057,199	409,431	1,299,758	3,348,010
3312 Medical Examiner	5,504,948	468,715	1,555,680	3,480,553
3313 Breath Alcohol Program	293,589	2,120	84,217	207,253
<b>Subtotal Institute of Forensic Sciences</b>	10,855,736	880,265	2,939,655	7,035,816
3320 Community Supervision	603,941	213,911	205,266	184,764
3330 Public Service Program	1,079,950	44,430	259,274	776,246
<b>Subtotal Law Enforcement</b>	164,241,377	2,082,521	48,773,908	113,384,948
<b>Justice Administration</b>				
3340 Building Security	2,084,789	393,829	480,192	1,210,768
3341 Emergency Management	462,504	36,303	117,752	308,450
3342 Fire Marshal	842,308	116,741	175,660	549,907
4011 District Attorney	37,300,930	391,617	11,064,712	25,844,602
4012 DA-Special Allocation	-	-	25,910	(25,910)
4013 Drug Court Program	311,982	817	109,075	202,090
4014 Jail Diversion	1,405,652	6,991	394,656	1,004,005
4015 Divert Court Department	254,619	4,426	42,072	208,121
4020 District Clerk	12,692,911	75,232	3,445,037	9,172,642
4031 County Clerk	9,749,275	86,082	2,568,859	7,094,334
4032 County Clerk-Collections	933,159	26,260	250,050	656,848
4033 Truancy Courts Clerks	1,141,907	-	309,983	831,924
4040 Public Defender	11,207,888	35,392	3,029,341	8,143,155
4051 District Court Administration	167,827	854	47,421	119,552
4056 Domestic Relations Office Administration	2,225,126	9,509	599,304	1,616,313
4060 Jury Service	2,253,362	38,997	568,177	1,646,187
4065 Grand Jury Service	175,000	-	93,124	81,876
4071 5th Court of Appeals	114,978	-	32,799	82,179
4072 First Admin. Judicial Region	140,484	-	140,484	-
4080 Court Cost Miscellaneous	7,898,959	38,762	123,308	7,736,888
4110 14th Civil District Court	219,709	1,542	61,589	156,577
4115 44th Civil District Court	222,569	1,326	61,428	159,815
4120 68th Civil District Court	208,022	1,652	56,048	150,322
4125 95th Civil District Court	221,397	1,303	60,537	159,558
4130 101st Civil District Court	220,667	1,805	60,345	158,517
4135 116th Civil District Court	224,091	1,424	62,835	159,833
4140 134th Civil District Court	270,427	2,743	70,240	197,444
4145 160th Civil District Court	222,163	1,673	61,957	158,533
4150 162nd Civil District Court	240,305	5,656	62,285	172,364
4155 191st Civil District Court	243,681	2,105	57,946	183,631
4160 192nd Civil District Court	220,796	1,459	65,163	154,175
4165 193rd Civil District Court	243,872	1,918	60,642	181,313
4170 298th Civil District Court	224,815	1,922	62,619	160,274
4175 Civil District Masters	280,151	1,160	47,309	231,682
4180 Civil Tax Court	71,229	335	32,772	38,122
4210 254th Family Court	393,970	1,865	140,810	251,295
4215 255th Family Court	432,766	481	142,016	290,268
4220 256th Family Court	393,467	1,284	146,456	245,726
4225 301st Family Court	494,908	1,354	146,647	346,908
4230 302nd Family Court	438,756	1,060	133,799	303,896
4235 303rd Family Court	417,721	760	131,976	284,985
4240 330th Family Court	411,399	1,112	126,410	283,876
4250 IV-D Court	262,039	220	76,479	185,340
4310 304th Juvenile Court	2,219,699	348,390	957,233	914,077
4320 305th Juvenile Court	2,043,299	349,852	873,014	820,434
4401 Criminal District Court #1	677,296	639	250,973	425,684
4402 Criminal District Court #2	667,745	909	249,941	416,895
4403 Criminal District Court #3	642,031	1,652	293,659	346,720

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE FOUR MONTHS ENDED JANUARY 31, 2013**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4404 Criminal District Court #4	611,952	3,134	209,519	399,298
4405 Criminal District Court #5	658,372	1,005	279,037	378,330
4406 Criminal District Court #6	650,646	2,383	250,932	397,331
4407 Criminal District Court #7	601,240	566	372,751	227,922
4410 194th Criminal District Court	714,371	611	367,050	346,710
4415 195th Criminal District Court	681,842	1,320	273,461	407,060
4420 203rd Criminal District Court	695,938	1,144	298,034	396,760
4425 204th Criminal District Court	721,859	442	325,216	396,201
4430 265th Criminal District Court	582,331	549	261,272	320,510
4435 282nd Criminal District Court	574,793	1,105	381,816	191,871
4440 283rd Criminal District Court	654,018	796	234,901	418,321
4445 291st Criminal District Court	614,761	479	236,039	378,243
4450 292nd Criminal District Court	628,045	2,702	248,637	376,705
4455 363rd Criminal District Court	632,403	501	266,213	365,689
4460 Criminal District Magistrates	1,489,811	2,083	421,058	1,066,670
4465 Staff Attorneys	449,166	477	107,910	340,779
4470 Criminal District Court Manager	210,465	506	84,131	125,828
4501 County Court at Law #1	356,477	1,003	98,624	256,850
4502 County Court at Law #2	362,203	576	105,327	256,300
4503 County Court at Law #3	364,114	792	106,565	256,757
4504 County Court at Law #4	405,123	1,082	105,442	298,599
4505 County Court at Law #5	381,199	581	104,306	276,311
4601 County Criminal Court #1	401,120	271	132,569	268,280
4602 County Criminal Court #2	450,789	1,484	134,812	314,493
4603 County Criminal Court #3	405,243	484	139,656	265,103
4604 County Criminal Court #4	458,365	1,217	155,362	301,787
4605 County Criminal Court #5	367,922	1,233	131,813	234,876
4606 County Criminal Court #6	525,818	1,512	149,549	374,757
4607 County Criminal Court #7	427,085	1,292	136,457	289,336
4608 County Criminal Court #8	345,676	1,766	139,725	204,185
4609 County Criminal Court #9	413,924	1,268	126,556	286,101
4610 County Criminal Court #10	424,978	956	124,512	299,509
4611 County Criminal Court #11	446,018	1,267	134,701	310,051
4615 County Criminal Court of Appeals	304,812	493	74,064	230,255
4616 County Criminal Court of Appeals #2	411,940	323	119,876	291,741
4617 County Criminal Court - Magistrate	138,986	58	39,740	99,188
4620 County Criminal Court Manager	171,860	2,931	58,251	110,678
4701 Probate Court #1	553,241	7,467	182,638	363,135
4702 Probate Court #2	595,097	971	176,306	417,820
4703 Probate Court #3	1,239,254	11,776	372,790	854,689
4704 Investigators/Court Visitor Program	368,611	3,965	119,076	245,570
4811 J.P- 1-1	1,035,154	7,989	277,253	749,911
4812 J.P- 1-2	592,501	7,987	153,655	430,858
4821 J.P- 2-1	625,291	5,539	180,013	439,740
4822 J.P- 2-2	823,228	4,517	208,823	609,887
4831 J.P- 3-1	758,543	13,595	213,061	531,888
4832 J.P- 3-2	607,760	5,122	53,727	548,911
4833 J P 3-3	271,588	1,563	169,274	100,751
4841 J.P- 4-1	632,561	4,335	211,428	416,797
4842 J P 4-2	557,197	4,054	161,579	391,563
4851 J.P- 5-1	662,986	4,952	132,074	525,961
4852 J.P- 5-2	593,590	1,903	159,028	432,659
<b>Subtotal Justice Administration</b>	<b>132,844,917</b>	<b>2,125,543</b>	<b>37,877,653</b>	<b>92,841,721</b>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	409,062	14,318	95,542	299,203
2070 Welfare Assistance	2,967,586	51,597	859,947	2,056,043
5110 Juvenile Administration	18,985,134	1,918,250	5,642,590	11,424,294
5114 Juvenile-Detention Center	14,294,201	58,405	3,999,010	10,236,786
5115 Juvenile-Emergency Shelter	2,191,959	2,458	634,124	1,555,377
5116 Juvenile-Letot Center	2,994,867	17,233	803,008	2,174,626

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE FOUR MONTHS ENDED JANUARY 31, 2013**

**Exhibit B**  
Page 4 of 4

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
5117 Juvenile-Youth Village	3,662,161	17,567	1,044,234	2,600,360
5118 Juvenile-Medlock Center	4,302,742	13,621	1,167,428	3,121,693
5210 Health Administration	1,112,801	12,704	334,353	765,743
5211 Environmental Health	741,510	17,733	221,332	502,445
5212 Public Health Lab	1,902,013	261,845	457,186	1,182,982
5213 Preventive Health	2,655,070	184,311	588,790	1,881,969
5214 Communicable Disease Control	526,091	4,718	152,397	368,976
5215 STD Clinic	1,641,746	37,773	361,925	1,242,049
5216 TB Clinic	1,548,400	79,737	422,382	1,046,280
<b>Subtotal Health and Human Services</b>	<u>59,935,343</u>	<u>2,692,269</u>	<u>16,784,247</u>	<u>40,458,826</u>
5310 Budget Office Community Contracts (Menta	6,041,813	4,035,272	1,940,317	66,224
5330 CPS Program	3,177,844	2,450,576	534,720	192,548
<b>Subtotal Health and Social Services</b>	<u>9,219,657</u>	<u>6,485,848</u>	<u>2,475,037</u>	<u>258,772</u>
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	219,483	11,991	54,049	153,443
5430 Truancy Enforcement Center	631,789	406,302	199,431	26,056
9910 Countywide Appropriations	16,097,943	1,838,356	2,553,270	11,706,317
9930 Cash Match for Grants	4,510,851	-	4,510,851	-
9940 Reserves and Contingency	1,106,400	458	-	1,105,942
<b>Subtotal Other Operating</b>	<u>22,566,466</u>	<u>2,257,107</u>	<u>7,317,601</u>	<u>12,991,758</u>
9950 Emergency Reserves	47,176,269	2,894	-	47,173,375
<b>Grand Total (b)</b>	<u>\$ 508,855,974</u>	<u>\$ 31,488,239</u>	<u>\$ 133,110,484</u>	<u>\$ 344,257,250</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 FOUR MONTHS ENDED JANUARY 31, 2013

Exhibit C

FUND	FY 2013	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS		JANUARY 2013	ENCUMBRANCES	OF BUDGET
	(a)	ACCRUED FY 12 REVERSED FY 13 (b)	(c)			
105 Road & Bridge	\$ 63,139,588	\$ 239,550	\$ 521,664	\$ 2,558,224	\$ 9,922,109	\$ 53,217,479
120 General Fund	508,855,974	1,827,085	31,488,239	37,979,458	164,598,817	344,257,156
126 Permanent Improvement Fund	7,735,581	2,985	2,410,747	195,559	2,792,811	4,942,770
162 Alternate Dispute Resolution	2,669,398	-	2,835	10,368	95,676	2,573,722
168 Dallas County Historical Commission	9,647	-	29	-	29	9,618
169 Historical Exhibit	3,717,348	-	-	278,540	1,054,014	2,663,334
195 Major Technology Fund	35,191,618	-	3,535,434	1,703,800	12,913,784	22,277,835
196 Major Projects	279,037,082	1,373,962	70,471,579	8,337,093	85,148,371	193,888,711
205 Interest & Debt Retirement Fund	27,939,866	-	-	8,231,128	8,231,128	19,708,738
466 Grants	98,138,731	6,145,323	11,561,309	5,776,428	31,094,353	67,044,378
467 HUD Section 8	33,136,904	2,394	67,534	2,778,153	10,336,226	22,800,677
468 Charter School Grants	8,134,370	265,515	45,600	572,244	2,067,083	6,067,287
470 Law Library Fund	1,248,984	-	137,299	53,132	417,223	831,761
471 Appellate Judicial System	523,814	-	-	50,340	115,207	408,607
<b>Total</b>	<b>\$ 1,069,478,905</b>	<b>\$ 9,856,814</b>	<b>\$ 120,242,269</b>	<b>\$ 68,524,468</b>	<b>\$ 328,786,832</b>	<b>\$ 740,692,073</b>

(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 FOUR MONTHS ENDED JANUARY 31, 2013**

Exhibit D

FUND	FY2013 BUDGET	INFO ONLY REVENUES ACCRUED FY12 REVERSED FY 13	MONTH OF JANUARY 2013	TOTAL YTD REVENUE	BALANCE OF BUDGET
		(a)			
105 Road and Bridge	\$ 39,814,114	\$ (259,056)	\$ 2,780,013	\$ 10,523,824	\$ 29,290,290
120 General Fund	435,847,653	(6,334,283)	102,473,228	148,928,319	286,919,334
126 Permanent Improvement	2,813,163	13,000	832,801	1,031,631	1,781,532
162 Alternate Dispute	808,928	(185)	59,834	232,960	575,968
168 Historical Commission	28	(0)	1	9	19
169 Historical Exhibit	2,911,179	(105,255)	254,940	1,062,467	1,848,712
195 Major Technology	24,020,143	(8,519)	6,289,643	7,784,246	16,235,897
196 Major Projects	54,776,214	652,123	17,714,589	22,853,618	31,922,596
205 Debt Service	24,582,347	(76,722)	7,101,332	9,132,121	15,450,226
466 Projected Federal Grants	99,090,627	(10,180,118)	4,701,664	25,839,638	73,250,989
467 HUD Section 8	28,282,562	(117)	2,943,792	10,515,916	17,766,646
468 Charter School Grants	7,470,752	(453,020)	492,653	2,109,647	5,361,105
470 Law Library	997,493	(11,453)	77,335	299,549	697,944
471 Appellate Judicial	334,922	(2,183)	18,720	156,426	178,496
<b>TOTAL</b>	<b>\$ 721,750,125</b>	<b>\$ (16,765,788)</b>	<b>\$ 145,740,547</b>	<b>\$ 240,470,370</b>	<b>\$ 481,279,755</b>

(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 JANUARY 31, 2013**

**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 FOUR MONTHS ENDED JANUARY 31, 2013**

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	2520	Road Precinct #2	7910		120	47422	658,298
105	2550	Road Reserves	7910	3,379,013	120	47421	2,120,715
105	2550	Road Reserves	4930	1,480,000	196	47030	1,480,000
105	2550	Road Reserves	7930	3,106,500	105	47030	3,106,500 (a)
169	2090	Historical Exhibit Fund	7910	13,333	120	44511	13,333
196	2010	Streets & Highways Misc Transfers	7910	536,000	120	47424	1,136,000
120	9930	GF - County Match	7950	4,510,851	466	47030	4,510,851
162	4054	Alternative Dispute	7930	52,500	120	47030	52,500
471	4090	GF - Appellate Ct Fee	7910	13,112	120	45505	13,112
532	21388	(c) County Clerk Recording Depo (Anthem)		1,330,572	120	45510	1,330,572
532	21421	(c) Court House Security		135,012	120	45525	135,012
532	21422	(c) Court House Security		37,430	120	45525	37,430
532	21428	(c) J.P. Court House Security		7,831	120	45525	7,831
532	94019	(b) Civil Courts Escrow	7930	478,093	196	47030	478,093
532	94081	(b) Records Management - C/C & D/C	7910	232,197	120	46540	232,197
<b>TOTAL</b>				15,517,461	15,517,461		

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