



DALLAS COUNTY  
COUNTY AUDITOR

April 19, 2013

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

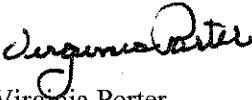
The following Balance Sheet and related Exhibits were prepared and are submitted in accordance with V.T.C.A., Local Government Codes 114.023 and 114.025.

Balance Sheet: Tax, Fee, and Bond Funds as of February 28, 2013

	<u>Exhibits</u>
Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency and School Funds as of February 28, 2013	A
General Fund: Funds Available Analysis for the five Months Ended February 28, 2013	B
Appropriations Budget/Actual: Tax and Fee Funds for the five Months Ended February 28, 2013	C
Revenue Budget/Actual: Tax and Fee Funds for the five Months Ended February 28, 2013	D
Summary of County Indebtedness as of February 28, 2013	E
Interfund Transfers for the five Months Ended February 28, 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 FEBRUARY 28, 2013**

<b>ASSETS</b>		<b>Current Month</b>	<b>Prior Month</b>
Cash and Investments		\$ 608,377,124	\$ 532,352,468
Inventories, Stock Room		1,919,968	1,928,740
Net Receivables - County Taxes	63,454,638		
Net Receivables - Other	17,513,000 (a)		
Subtotal Net Receivables	80,967,638		
Due from Other Governmental Units	9,453,997		
Total Receivables		90,421,636	90,424,835
General Fixed Assets	775,010,904		
Less: Accumulated Depreciation	(326,660,136)	448,350,767	449,248,272
Construction in Progress		41,525,779	38,849,257
Infrastructure		26,955,149	26,955,149
		516,831,695	515,052,679
Prepayments and other assets		1,526,609	1,552,840
Amount to be Provided for Retirement of Bonds			
Net of Debt Service Fund Assets		118,791,796	138,156,264
<b>TOTAL ASSETS</b>		<b>\$ 1,337,868,828</b>	<b>\$ 1,279,467,824</b>
 <b>LIABILITIES, RESERVES AND FUND BALANCES</b>			
<b>LIABILITIES:</b>			
Accounts Payable and Other Liabilities	16,790,430 (b)		
Due to Other Governmental Units	18,529,523		
Bonded Debt and Interest Payable to Maturity	134,468,284		
<b>TOTAL LIABILITIES</b>		169,788,237	178,378,590
 <b>FUND BALANCE</b>			
<b>RESERVED:</b>			
Inventory Reserves and Prepayment Reserves		3,446,578	3,481,580
Investment in Fixed Assets		516,831,695	515,052,679
Projects		137,965,566	113,603,185
General Fund - Encumbrances		30,522,146	31,488,239
Projects - Encumbrances		107,791,643	105,666,843
Other - Encumbrances		13,840,164	14,747,017
 <b>UNRESERVED</b>			
General Fund		200,254,629 (b)	82,896,269
Other, includes taxes and other receivables which total	\$ 70,666,638	157,428,172	234,153,422
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>\$ 1,337,868,828</b>	<b>\$ 1,279,467,823</b>

(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.

**SUMMARY OF CASH AND INVESTMENTS**  
**TAX AND FEE, BOND, TRUST AND AGENCY AND SCHOOL FUNDS**  
**AS OF FEBRUARY 28, 2013**

Exhibit A  
1 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00120 General Fund	\$ 111,729,501	\$ 115,006,302	\$ 226,735,803
00124 Jury Fund	17,135	-	17,135
00125 Petit Jury Fund	20,795	(2,371)	18,424
00130 Election Fund-Special	32,831	2,111	34,942
00170 Return Check Collection	(357,942)	(2,358)	(360,300)
00190 CMAQ-Congestion, Mitigation & Air	1,376,601	-	1,376,601
00196 Major Projects	181,695,911	19,411,293	201,107,204
00205 Interest & Debt Retirement Fund	4,543,148	11,133,340	15,676,488
00210 DS Arbitrage Rebate	151	0	151
00466 Projected Federal Grants	13,181,950	(1,015,380)	12,166,570
	<u>312,240,081</u>	<u>144,532,937</u>	<u>456,773,017</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00105 Road & Bridge	24,974,875	818,008	25,792,883
00126 Permanent Improvement Fund	5,451,722	1,148,132	6,599,854
00162 Alternate Dispute Resolution	1,953,661	11,091	1,964,752
00168 Dallas County Historical Commission	11,952	2	11,954
00169 Historical Exhibit	342,735	(35,003)	307,732
00195 Major Technology Fund	8,249,126	8,588,207	16,837,333
00467 HUD Section 8	5,148,140	401,522	5,549,662
00468 Charter School Grants	3,639,277	84,759	3,724,036
00470 Law Library Fund	254,796	(147,549)	107,247
00471 Appellate Judicial System	295,997	(52,396)	243,601
00500 Payroll	(4,842)	1,499	(3,343) (a)
00535 District Attorney Forfeiture	302,743	(29,972)	272,771
00538 DA - Check Processing	70,270	6,972	77,242
00540 DA - Forfeitures-Federal	206,816	(501)	206,315
00541 DA - Forfeitures-State	633,673	63,992	697,665
00547 DA - State Forfeitures/Other	143,973	10	143,983
00704 Unallocated Tax	171,031,236	(123,120,384)	47,910,852
	<u>222,706,152</u>	<u>(112,261,611)</u>	<u>110,444,541</u>
<b>Capital Project Funds:</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	32,214,440	-	32,214,440
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>33,097,723</u>	<u>-</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>
<b>Total Governmental Funds Cash and Investments</b>	<u>576,105,799</u>	<u>32,271,326</u>	<u>608,377,124</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 FEBRUARY 28, 2013**

Exhibit A  
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	1,205,269	(47,173)	1,158,096
<b>Fiduciary and All Agency Funds:</b>			
00128 Adult Probation Fund	8,920,318	(1,707,112)	7,213,206
00166 State Report Interest Fund	998,504	1,269,150	2,267,654
00501 County Clerk-Special	22,705,125	2,745,887	25,451,012
00502 County Clerk-Trust	13,046,395	159,203	13,205,598
00503 District Clerk-Special	6,579,169	(424,836)	6,154,333
00504 District Clerk-Trust	30,621,924	476,551	31,098,476
00505 Sheriff-Special	812,388	(2,748)	809,640
00506 County Clerk Special Trust Fund	12,716,991	818,799	13,535,790
00532 Escrow Fund	35,480,965	(1,389,520)	34,091,445
00537 Youth Village Special Fund	517	0	517
00542 DA - Police Agencies	37,912	4	37,916
00543 Adult Probation-Restitution	1,368,940	80,912	1,449,852
00544 DA - Attorney General	26,491	5	26,496
00545 DA - Unadjudicated-Gambling	57,922	6	57,927
00546 DA - Forfeitures-Narcotics	155,365	12	155,377
00550 Justice of the Peace 1-1 Special	616,922	4,216	621,138
00551 Justice of the Peace 1-2 Special	344,228	(24)	344,204
00553 Justice of the Peace 3-3 Special	100,200	2,914	103,114
00554 Justice of the Peace 2-1 Special	387,846	3,785	391,631
00555 Justice of the Peace 2-2 Special	208,664	513	209,177
00556 Justice of the Peace 3-1 Special	60,425	925	61,350
00557 Justice of the Peace 3-2 Special	173,419	(550)	172,869
00559 Justice of the Peace 4-1 Special	411,889	941	412,829
00560 Justice of the Peace 4-2 Special	138,721	(6,045)	132,676
00561 Justice of the Peace 5-1 Special	116,812	696	117,508
00562 Justice of the Peace 5-2 Special	259,461	(148)	259,313
00570 Dallas County Housing Fin.	49,459	5	49,464
00571 Dallas County Housing Fin.	968,214	100	968,314
00580 Constable 1 Special Fund No. 580	12,634	(3,406)	9,228
00581 Constable 2 Special Fund No. 581	4,025	(2,318)	1,707
00582 Constable 3 Special Fund No. 582	4,322	9,781	14,103
00584 Constable 4 Special Fund No. 584	6,411	-	6,411
00586 Constable 5 Special Fund No. 586	71,475	-	71,475
	<u>137,464,052</u>	<u>2,037,697</u>	<u>139,501,749</u>
Grand Total (Including Internal Service Fund)	<u>\$ 714,775,120</u>	<u>\$ 34,261,850</u>	<u>\$ 749,036,970</u>
<b>School Funds</b>			
Operating	\$ 13,262,875	\$ 1,326,797	\$ 14,589,672
Payroll	40,000	-	40,000
Bonds	10,433,780	(1,066,248)	9,367,532
Total School Funds	<u>23,736,655</u>	<u>260,549</u>	<u>23,997,204</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 FIVE MONTHS ENDED FEBRUARY 28, 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	\$ 2,072	\$ 147,898	\$ 270,816
1011 Truancy Courts	1,464,402	20,680	458,946	984,777
1020 GG-Commissioners Court Administrator	1,553,831	11,897	434,026	1,107,907
1021 GG-Operation Services-Engineering	1,735,931	639,783	362,601	733,547
1022 GG-Operation Services- Facilities	29,412,926	12,743,724	8,697,995	7,971,207
1023 GG-Operation Services- Comm/Central Svcs	3,561,053	693,944	1,219,279	1,647,830
1024 GG-Operations Services-Records Mgt	794,223	56,159	304,165	433,900
1027 GG-Operations-Auto Service Center	2,790,279	655,872	1,456,063	678,344
1028 GG-Operations-Facility Quality Assurance	780	-	646	134
1035 GG- Tax Assessor/Collector	11,890,601	217,708	4,294,157	7,378,737
1040 Human Resource/Civil Service	4,897,534	27,040	1,246,395	3,624,099
1041 HRCS - 52e Employees	-	-	128,900	(128,900)
1050 GG-County Treasurer	1,160,356	11,811	383,954	764,590
1060 Office of Budget and Evaluation	502,182	2,944	175,758	323,480
1070 GG-County Auditor	6,208,058	13,548	2,115,518	4,078,992
1080 GG-Purchasing	734,499	2,890	272,207	459,403
1210 Elections	5,883,783	96,809	2,572,524	3,214,451
<b>Subtotal General Government</b>	<b>73,011,228</b>	<b>15,196,882</b>	<b>24,271,032</b>	<b>33,543,314</b>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	280,771	4,167	100,341	176,263
2060 Veterans Service	231,101	1,372	60,470	169,260
<b>Subtotal Community Services</b>	<b>511,873</b>	<b>5,538</b>	<b>160,811</b>	<b>345,523</b>
<b>Law Enforcement</b>				
3110 Executive	947,973	6,554	336,883	604,535
3111 Special Investigation	-	-	1,294	(1,294)
3113 Internal Affairs	667,299	1,958	260,202	405,140
3121 General Services	861,960	1,244	344,577	516,139
3122 Personnel	890,612	34,296	242,256	614,061
3123 Training	572,142	47,212	201,152	323,778
3124 Communications	1,906,948	2,877	766,103	1,137,968
3125 Fiscal	2,274,566	95,573	922,801	1,256,192
3126 Photo Lab	268,496	18,294	98,987	151,216
3128 Bonds	2,202,029	6,451	786,647	1,408,931
3129 Bailiff	7,903,438	1,823	3,163,427	4,738,188
3130 Warrants	4,107,138	10,057	1,611,363	2,485,717
3131 Fugitive Transportation	1,687,497	3,190	745,430	938,876
3132 Civil	1,987,022	2,835	721,625	1,262,563
3133 Patrol	-	-	-	-
3134 Criminal Investigation	2,031,215	19,339	908,402	1,103,474
3136 FLEET	142,976	858	55,816	86,303
3137 Freeway Management Program	10,918,940	57,195	3,958,448	6,903,298
3140 Detention Services	924,209	6,960	372,385	544,865
3141 North Tower	23,706,944	26,521	9,079,704	14,600,720
3142 West Tower	17,393,996	26,493	6,836,017	10,531,485
3144 Suzanne B. Kays Jail	-	-	-	-
3145 George Allen Jail	13,243,687	14,721	5,259,355	7,969,611
3146 Decker Jail	-	-	-	-
3147 Central Intake	10,480,788	18,498	4,026,313	6,435,977
3148 South Tower	17,705,865	42,738	6,942,946	10,720,181
3150 Classification and Release	7,942,947	31,806	3,104,156	4,806,985
3152 Central Kitchen	10,704,591	564,654	3,037,995	7,101,942
3153 Central Laundry	1,337,975	-	505,328	832,647
<b>Subtotal Sheriff</b>	<b>142,811,254</b>	<b>1,042,146</b>	<b>54,289,612</b>	<b>87,479,496</b>
3210 Constable Precinct #1	1,822,095	20,802	593,124	1,208,169
3220 Constable Precinct #2	2,131,523	4,699	786,940	1,339,884
3230 Constable Precinct #3	1,932,197	4,941	733,486	1,193,771
3240 Constable Precinct #4	1,722,213	12,687	581,937	1,127,589

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2013**

Department	Budget	Encumbrance	Actual	Funds Available
	(a)			
3250 Constable Precinct #5	1,437,621	1,259	434,759	1,001,602
<b>Subtotal Constable</b>	<b>9,045,649</b>	<b>44,388</b>	<b>3,130,247</b>	<b>5,871,015</b>
3311 Crime Lab	5,057,199	482,041	1,647,121	2,928,037
3312 Medical Examiner	5,504,948	470,067	1,959,672	3,075,209
3313 Breath Alcohol Program	293,589	-	108,074	185,515
<b>Subtotal Institute of Forensic Sciences</b>	<b>10,855,736</b>	<b>952,108</b>	<b>3,714,867</b>	<b>6,188,760</b>
3320 Community Supervision	603,941	169,693	250,041	184,206
3330 Public Service Program	1,079,950	40,549	335,526	703,875
<b>Subtotal Law Enforcement</b>	<b>164,396,530</b>	<b>2,248,884</b>	<b>61,720,293</b>	<b>100,427,352</b>
<b>Justice Administration</b>				
3340 Building Security	2,087,161	242,035	762,201	1,082,925
3341 Emergency Management	463,544	2,281	182,689	278,574
3342 Fire Marshal	842,308	115,394	193,727	533,187
4011 District Attorney	37,304,069	420,624	14,028,004	22,855,442
4012 DA-Special Allocation	-	-	33,411	(33,411)
4013 Drug Court Program	311,982	639	133,926	177,417
4014 Jail Diversion	1,405,652	9,115	502,178	894,359
4015 Divert Court Department	254,619	4,386	52,105	198,127
4020 District Clerk	12,692,911	71,657	4,369,071	8,252,183
4031 County Clerk	9,749,275	74,335	3,258,316	6,416,624
4032 County Clerk-Collections	933,159	27,490	316,121	589,547
4033 Truancy Courts Clerks	1,141,907	-	395,845	746,062
4040 Public Defender	11,207,888	37,125	3,840,845	7,329,918
4051 District Court Administration	167,827	493	60,304	107,030
4056 Domestic Relations Office Administration	2,225,126	8,007	767,650	1,449,469
4060 Jury Service	2,254,022	37,251	733,785	1,482,985
4065 Grand Jury Service	175,000	-	93,124	81,876
4071 5th Court of Appeals	114,978	-	41,590	73,388
4072 First Admin. Judicial Region	140,484	-	140,484	-
4080 Court Cost Miscellaneous	7,822,459	36,916	142,667	7,642,875
4110 14th Civil District Court	219,709	1,516	77,524	140,669
4115 44th Civil District Court	222,569	1,214	77,874	143,481
4120 68th Civil District Court	208,022	1,488	70,977	135,556
4125 95th Civil District Court	221,397	1,068	77,349	142,980
4130 101st Civil District Court	220,667	1,779	76,713	142,175
4135 116th Civil District Court	224,091	1,389	79,271	143,432
4140 134th Civil District Court	270,427	3,014	88,925	178,489
4145 160th Civil District Court	222,163	1,430	78,894	141,838
4150 162nd Civil District Court	240,305	5,706	74,385	160,214
4155 191st Civil District Court	243,681	2,078	73,146	168,456
4160 192nd Civil District Court	220,796	1,385	87,407	132,005
4165 193rd Civil District Court	243,872	1,255	77,251	165,367
4170 298th Civil District Court	224,815	1,720	80,418	142,676
4175 Civil District Masters	280,151	978	58,290	220,883
4180 Civil Tax Court	71,229	335	41,355	29,539
4210 254th Family Court	393,970	992	173,914	219,064
4215 255th Family Court	432,766	448	176,616	255,702
4220 256th Family Court	406,467	1,076	183,834	221,557
4225 301st Family Court	494,908	948	193,475	300,485
4230 302nd Family Court	438,756	1,060	172,212	265,484
4235 303rd Family Court	417,721	700	163,601	253,420
4240 330th Family Court	411,399	904	162,108	248,386
4250 IV-D Court	262,039	220	95,469	166,350
4310 304th Juvenile Court	2,219,818	347,878	1,218,952	652,989
4320 305th Juvenile Court	2,043,299	350,577	1,129,771	562,952
4401 Criminal District Court #1	677,296	639	313,763	362,894
4402 Criminal District Court #2	667,745	909	308,335	358,500
4403 Criminal District Court #3	642,031	1,277	365,902	274,852

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2013**

**Exhibit B  
Page 3 of 4**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4404 Criminal District Court #4	611,952	2,846	291,698	317,408
4405 Criminal District Court #5	658,372	605	379,375	278,392
4406 Criminal District Court #6	650,646	2,293	304,467	343,886
4407 Criminal District Court #7	622,240	556	483,811	137,872
4410 194th Criminal District Court	714,371	507	449,224	264,641
4415 195th Criminal District Court	681,842	1,220	336,441	344,180
4420 203rd Criminal District Court	695,938	993	369,744	325,201
4425 204th Criminal District Court	721,859	442	407,317	314,099
4430 265th Criminal District Court	582,331	540	307,103	274,688
4435 282nd Criminal District Court	574,793	964	430,314	143,514
4440 283rd Criminal District Court	654,018	743	287,533	365,742
4445 291st Criminal District Court	614,761	397	314,293	300,071
4450 292nd Criminal District Court	628,045	2,327	358,811	266,906
4455 363rd Criminal District Court	632,403	498	339,305	292,600
4460 Criminal District Magistrates	1,489,811	1,950	540,364	947,497
4465 Staff Attorneys	449,166	227	138,926	310,013
4470 Criminal District Court Manager	210,995	848	108,361	101,786
4501 County Court at Law #1	360,477	713	128,962	230,801
4502 County Court at Law #2	362,203	464	134,115	227,625
4503 County Court at Law #3	364,114	743	135,392	227,979
4504 County Court at Law #4	411,123	596	141,402	269,125
4505 County Court at Law #5	381,199	581	132,875	247,743
4601 County Criminal Court #1	401,120	316	166,906	233,897
4602 County Criminal Court #2	450,789	1,473	174,023	275,293
4603 County Criminal Court #3	405,243	484	179,918	224,841
4604 County Criminal Court #4	479,865	1,443	188,413	290,009
4605 County Criminal Court #5	376,922	1,027	162,419	213,475
4606 County Criminal Court #6	525,818	1,512	187,909	336,397
4607 County Criminal Court #7	427,085	1,292	168,972	256,822
4608 County Criminal Court #8	345,051	1,391	180,799	162,861
4609 County Criminal Court #9	413,924	1,268	158,295	254,361
4610 County Criminal Court #10	424,978	956	158,224	265,798
4611 County Criminal Court #11	446,018	956	172,984	272,079
4615 County Criminal Court of Appeals	304,812	463	93,446	210,903
4616 County Criminal Court of Appeals #2	411,940	323	150,977	260,640
4617 County Criminal Court - Magistrate	138,986	58	50,382	88,546
4620 County Criminal Court Manager	172,610	3,347	72,255	97,007
4701 Probate Court #1	555,241	6,881	226,169	322,191
4702 Probate Court #2	596,073	716	218,144	377,213
4703 Probate Court #3	1,239,254	10,809	468,385	760,060
4704 Investigators/Court Visitor Program	368,611	3,214	152,779	212,618
4811 J.P- 1-1	1,035,154	6,966	349,316	678,872
4812 J.P- 1-2	592,501	6,972	198,254	387,274
4821 J.P- 2-1	625,291	5,293	237,726	382,272
4822 J.P- 2-2	823,228	3,736	262,115	557,377
4831 J.P- 3-1	758,543	12,391	270,884	475,268
4832 J.P- 3-2	607,760	3,500	69,222	535,037
4833 J.P 3-3	271,588	1,563	212,661	57,364
4841 J.P- 4-1	632,561	2,893	266,474	363,194
4842 J.P 4-2	557,197	2,721	205,230	349,246
4851 J.P- 5-1	666,586	6,216	165,050	495,320
4852 J.P- 5-2	593,590	3,298	201,028	389,264
<b>Subtotal Justice Administration</b>	<b>132,857,478</b>	<b>1,936,267</b>	<b>48,114,966</b>	<b>82,806,245</b>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	409,062	15,000	126,399	267,663
2070 Welfare Assistance	2,967,586	46,144	1,009,402	1,912,040
5110 Juvenile Administration	18,985,734	1,952,726	6,464,136	10,568,872
5114 Juvenile-Detention Center	14,294,341	52,829	5,010,554	9,230,958
5115 Juvenile-Emergency Shelter	2,191,959	2,402	801,229	1,388,328
5116 Juvenile-Letot Center	2,994,867	15,941	1,018,733	1,960,193

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 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	26,022	1,314,480	2,321,659
5118 Juvenile-Medlock Center	4,302,742	11,624	1,465,766	2,825,353
5210 Health Administration	1,112,801	12,128	422,187	678,486
5211 Environmental Health	741,510	17,413	277,409	446,688
5212 Public Health Lab	1,902,013	335,406	579,379	987,228
5213 Preventive Health	2,655,070	202,661	825,723	1,626,686
5214 Communicable Disease Control	526,091	4,537	192,156	329,398
5215 STD Clinic	1,641,746	32,868	482,278	1,126,600
5216 TB Clinic	1,548,400	81,160	530,362	936,877
<b>Subtotal Health and Human Services</b>	<u>59,936,083</u>	<u>2,808,862</u>	<u>20,520,193</u>	<u>36,607,027</u>
5310 Budget Office Community Contracts (Menta)	6,051,813	4,045,272	1,940,317	66,224
5330 CPS Program	3,177,844	2,450,576	541,512	185,756
<b>Subtotal Health and Social Services</b>	<u>9,229,657</u>	<u>6,495,848</u>	<u>2,481,829</u>	<u>251,980</u>
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	219,483	17,516	69,066	132,901
5430 Truancy Enforcement Center	631,789	361,759	246,194	23,836
9910 Countywide Appropriations	16,097,943	1,450,131	3,168,887	11,478,925
9930 Cash Match for Grants	4,510,851	-	4,510,851	-
9940 Reserves and Contingency	1,105,682	458	-	1,105,224
<b>Subtotal Other Operating</b>	<u>22,565,748</u>	<u>1,829,864</u>	<u>7,994,998</u>	<u>12,740,886</u>
9950 Emergency Reserves	46,347,378	-	-	46,347,378
<b>Grand Total (b)</b>	<u>\$ 508,855,974</u>	<u>\$ 30,522,146</u>	<u>\$ 165,264,122</u>	<u>\$ 313,069,706</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 FIVE MONTHS ENDED FEBRUARY 28, 2013

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	\$ 593,623	\$ 1,916,992	\$ 11,911,060	\$ 51,228,528
120 General Fund	508,855,974	1,827,085	30,522,146	32,153,543	195,786,267	313,069,706
126 Permanent Improvement Fund	7,735,581	2,985	2,407,336	140,441	2,929,840	4,805,740
162 Alternate Dispute Resolution	2,669,398	-	2,816	54,847	150,503	2,518,895
168 Dallas County Historical Commission	9,647	-	29	-	29	9,618
169 Historical Exhibit	3,717,348	-	-	269,797	1,323,812	2,393,536
195 Major Technology Fund	35,191,618	-	3,323,166	998,559	13,700,075	21,491,543
196 Major Projects	279,037,082	1,373,962	72,808,647	4,330,387	91,815,826	187,221,256
205 Interest & Debt Retirement Fund	27,939,866	-	-	-	8,231,128	19,708,738
466 Grants	92,763,941	6,145,323	10,519,301	5,520,408	35,572,754	57,191,187
467 HUD Section 8	33,136,904	2,394	151,860	2,677,489	13,098,042	20,038,862
468 Charter School Grants	8,241,770	265,515	43,369	508,095	2,572,947	5,668,824
470 Law Library Fund	1,248,984	-	121,830	235,217	636,970	612,014
471 Appellate Judicial System	523,814	-	-	54,858	170,065	353,749
<b>Total</b>	<b>\$ 1,064,211,514</b>	<b>\$ 9,856,814</b>	<b>\$ 120,494,122</b>	<b>\$ 48,860,634</b>	<b>\$ 377,899,319</b>	<b>\$ 686,312,196</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 FIVE MONTHS ENDED FEBRUARY 28, 2013**

Exhibit D

FUND	FY2013 BUDGET	INFO ONLY REVENUES ACCRUED FY12 REVERSED FY 13 (a)	MONTH OF FEBRUARY 2013	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 39,814,114	\$ (259,056)	\$ 3,111,769	\$ 13,635,593	\$ 26,178,521
120 General Fund	435,847,653	(6,334,283)	148,543,782	297,472,101	138,375,552
126 Permanent Improvement	2,813,163	13,000	1,311,492	2,343,123	470,041
162 Alternate Dispute	808,928	(185)	65,949	298,909	510,019
168 Historical Commission	28	(0)	2	10	18
169 Historical Exhibit	2,911,179	(105,255)	234,789	1,297,256	1,613,923
195 Major Technology	24,020,143	(8,519)	9,906,838	17,691,084	6,329,059
196 Major Projects	54,776,214	652,123	21,909,289	44,762,907	10,013,307
205 Debt Service	24,582,347	(76,722)	11,133,340	20,265,461	4,316,886
466 Projected Federal Grants	99,090,627	(10,180,118)	4,527,464	30,367,102	68,723,525
467 HUD Section 8	28,282,562	(117)	3,056,545	13,572,462	14,710,100
468 Charter School Grants	7,470,752	(453,020)	597,900	2,707,547	4,763,205
470 Law Library	997,493	(11,453)	84,565	384,114	613,379
471 Appellate Judicial	334,922	(2,183)	19,724	176,150	158,772
<b>TOTAL</b>	<b>\$ 721,750,125</b>	<b>\$ (16,765,788)</b>	<b>\$ 204,503,447</b>	<b>\$ 444,973,818</b>	<b>\$ 276,776,307</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 FEBRUARY 28, 2013**

**Exhibit E**

Payment Fiscal Year	Principal	Interest	Total
2013	\$ 14,605,000	\$ 2,508,116	\$ 17,113,116
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>\$ 116,135,000</u>	<u>\$ 18,333,284</u>	<u>\$ 134,468,284</u>

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

**INTERFUND TRANSFERS  
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 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	4,055,186	120	47421	3,396,888
105	2550	Road Reserves	7930	1,480,000	196	47030	1,480,000
105	2550	Road Reserves	7930	2,355,856	105	47030	2,355,856 (a)
169	2090	Historical Exhibit Fund	7910	16,667	120	44511	16,667
196	2010	Streets & Highways Misc Transfers	7910	536,000	120	47424	536,000
120	9930	GF - County Match	7950	4,510,851	466	47030	4,510,851
162	4054	Alternative Dispute	7930	96,897	120	47030	96,897
471	4090	GF - Appellate Ct Fee	7910	32,799	120	45505	32,799
470	6010	Law Library	7930	175,000	532	21752	175,000 (d)
532	21388	(c) County Clerk Recording Depo (Anthem)		1,759,504	120	45510	1,759,504
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	602,764	196	47030	602,764
532	94081	(b) Records Management - C/C & D/C	7910	303,314	120	46540	303,314
<b>TOTAL</b>				<u>16,310,128</u>			<u>16,310,128</u>

- (a) Transfers to departments 2510,2520,2530, and 2540.
- (b) Represent project number.
- (c) Represent escrow number.
- (d) Transfer to Project 94405