



DALLAS COUNTY  
COUNTY AUDITOR

August 23, 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 July 31, 2013

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

<b>ASSETS</b>		<b>Current Month</b>
Cash and Investments		\$ 509,417,611
Inventories, Stock Room		1,760,914
Net Receivables - County Taxes	6,235,195	
Net Receivables - Other	<u>17,513,000 (a)</u>	
Subtotal Net Receivables	23,748,195	
Due from Other Governmental Units	<u>8,149,251</u>	
Total Receivables		31,897,446
General Fixed Assets	779,698,082	
Less: Accumulated Depreciation	<u>(333,768,402)</u>	445,929,680
Construction in Progress		51,029,472
Infrastructure		<u>26,955,149</u>
		523,914,302
Prepayments and other assets		1,506,716
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		<u>155,676,602</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 1,224,173,591</u></u>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	17,301,808 (b)	
Due to Other Governmental Units	17,375,741	
Bonded Debt and Interest Payable to Maturity	<u>175,149,081</u>	
<b>TOTAL LIABILITIES</b>		209,826,630
<b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		3,267,631
Investment in Fixed Assets		523,914,302
Projects		155,595,983
General Fund - Encumbrances		21,360,901
General Fund - Current Year Budgeted Operations		141,211,356
Projects - Encumbrances		98,641,237
Other - Encumbrances		10,823,724
<b>UNRESERVED</b>		
General Fund		2,729,718 (b)
Other, includes taxes and other receivables which total \$ 13,467,195		<u>56,802,111</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 1,224,173,591</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.

SUMMARY OF CASH AND INVESTMENTS  
TAX AND FEE, BOND, TRUST AND AGENCY AND SCHOOL FUNDS  
AS OF JULY 31, 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	\$ 183,116,283	\$ (19,467,087)	\$ 163,649,196
00124 Jury Fund	17,135	-	17,135
00125 Petit Jury Fund	52,112	(81,517)	(29,405)
00130 Election Fund-Special	40,682	(4,732)	35,951
00170 Return Check Collection	(365,192)	1,245	(363,947)
00190 CMAQ-Congestion, Mitigation & Air	1,378,421	-	1,378,421
00196 Major Projects	184,876,199	(1,322,084)	183,554,115
00205 Interest & Debt Retirement Fund	19,237,487	234,992	19,472,479
00210 DS Arbitrage Rebate	151	0	151
00466 Projected Federal Grants	11,998,667	(1,128,638)	10,870,029
	<u>400,351,945</u>	<u>(21,767,821)</u>	<u>378,584,124</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00105 Road & Bridge	25,478,152	1,477,812	26,955,964
00126 Permanent Improvement Fund	6,064,947	(401,690)	5,663,257
00162 Alternate Dispute Resolution	2,094,076	40,361	2,134,437
00168 Dallas County Historical Commission	11,930	1	11,930
00169 Historical Exhibit	284,080	15,850	299,929
00195 Major Technology Fund	13,058,835	(2,826,452)	10,232,383
00467 HUD Section 8	5,803,401	(323,790)	5,479,611
00468 Charter School Grants	3,385,267	(195,889)	3,189,378
00470 Law Library Fund	239,393	19,194	258,587
00471 Appellate Judicial System	181,327	(14,716)	166,611
00500 Payroll	(4,549)	(1,301)	(5,850) (a)
00535 District Attorney Forfeiture	272,859	13	272,872
00538 DA - Check Processing	113,743	(49,076)	64,666
00540 DA - Forfeitures-Federal	133,245	10	133,255
00541 DA - Forfeitures-State	608,588	15,318	623,906
00547 DA - State Forfeitures/Other	144,149	346	144,495
00704 Unallocated Tax	2,495,050	(1,137,756)	1,357,294
	<u>60,364,491</u>	<u>(3,381,765)</u>	<u>56,982,726</u>
<b>Capital Project Funds:</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	26,793,640	(1,513,330)	25,280,309
00440 Tax Notes Series 2013	40,087,198	(35,868)	40,051,330
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>67,764,121</u>	<u>(1,549,198)</u>	<u>66,214,923</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	2,912,798	-	2,912,798
00427 Unlimited Tax Refunding & Improv	4,149,631	-	4,149,631
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>7,635,838</u>	<u>-</u>	<u>7,635,838</u>
<b>Total Governmental Funds Cash and Investments</b>	<u><b>536,116,396</b></u>	<u><b>(26,698,785)</b></u>	<u><b>509,417,611</b></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 JULY 31, 2013

Exhibit A  
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	1,119,368	31,827	1,151,194
<b>Fiduciary and All Agency Funds:</b>			
00128 Adult Probation Fund	12,293,302	(1,647,131)	10,646,171
00166 State Report Interest Fund	3,295,822	(2,267,348)	1,028,473
00501 County Clerk-Special	26,334,527	(907,130)	25,427,397
00502 County Clerk-Trust	13,746,703	219,395	13,966,097
00503 District Clerk-Special	6,685,247	35,447	6,720,694
00504 District Clerk-Trust	30,682,033	(319,678)	30,362,355
00505 Sheriff-Special	859,257	(12,697)	846,560
00506 County Clerk Special Trust Fund	12,601,630	42,986	12,644,616
00532 Escrow Fund	36,354,506	20,693	36,375,199
00537 Youth Village Special Fund	517	0	517
00542 DA - Police Agencies	37,929	2	37,931
00543 Adult Probation-Restitution	1,494,058	66,260	1,560,318
00544 DA - Attorney General	26,513	4	26,517
00545 DA - Unadjudicated-Gambling	57,948	3	57,952
00546 DA - Forfeitures-Narcotics	77,546	34	77,580
00550 Justice of the Peace 1-1 Special	619,710	4,964	624,674
00551 Justice of the Peace 1-2 Special	349,108	(2,072)	347,036
00553 Justice of the Peace 3-3 Special	100,789	4,922	105,711
00554 Justice of the Peace 2-1 Special	387,620	(364)	387,256
00555 Justice of the Peace 2-2 Special	140,944	(6,971)	133,973
00556 Justice of the Peace 3-1 Special	15,378	41,697	57,075
00557 Justice of the Peace 3-2 Special	172,936	(202)	172,734
00559 Justice of the Peace 4-1 Special	422,281	555	422,837
00560 Justice of the Peace 4-2 Special	129,746	(359)	129,387
00561 Justice of the Peace 5-1 Special	112,667	(12,465)	100,202
00562 Justice of the Peace 5-2 Special	256,335	(889)	255,446
00570 Dallas County Housing Fin.	49,467	1	49,468
00571 Dallas County Housing Fin.	753,135	55	753,189
00580 Constable 1 Special Fund No. 580	5,820	25,000	30,820
00581 Constable 2 Special Fund No. 581	1,707	1,425	3,132
00582 Constable 3 Special Fund No. 582	6,777	(3,470)	3,307
00584 Constable 4 Special Fund No. 584	6,241	1,094	7,335
00586 Constable 5 Special Fund No. 586	74,705	(3,442)	71,264
	<u>148,152,904</u>	<u>(4,719,680)</u>	<u>143,433,224</u>
Grand Total (Including Internal Service Fund)	<u>\$ 685,388,667</u>	<u>\$ (31,386,638)</u>	<u>\$ 654,002,029</u>
<b>School Funds</b>			
Operating	\$ 6,366,309	\$ (986,711)	\$ 5,379,598
Payroll	40,000	-	40,000
Bonds	6,870,236	11,988,612	18,858,848
Total School Funds	<u>13,276,545</u>	<u>11,001,901</u>	<u>24,278,446</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 TEN MONTHS ENDED JULY 31, 2013**

**Exhibit B**  
Page 1 of 4

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
<b>General Government</b>				
1010 GG-County Judge	\$ 421,878	\$ 2,602	\$ 321,357	\$ 97,920
1011 Truancy Courts	1,465,581	8,393	1,021,453	435,736
1020 GG-Commissioners Court Administrator	1,553,831	58,420	1,043,888	451,523
1021 GG-Operation Services-Engineering	2,724,531	779,822	1,234,915	709,794
1022 GG-Operation Services- Facilities	29,412,926	7,778,018	18,949,297	2,685,612
1023 GG-Operation Services- Comm/Central Svcs	3,768,053	521,001	2,228,045	1,019,007
1024 GG-Operations Services-Records Mgt	835,218	40,878	602,496	191,844
1027 GG-Operations-Auto Service Center	3,726,311	24,462	2,645,391	1,056,458
1028 GG-Operations-Facility Quality Assurance	780	-	646	134
1035 GG- Tax Assessor/Collector	11,920,558	157,055	9,181,504	2,582,000
1040 Human Resource/Civil Service	4,993,534	14,997	2,033,973	2,944,564
1041 HRCS - 52e Employees	-	-	134,515	(134,515)
1050 GG-County Treasurer	1,160,356	5,677	841,395	313,284
1060 Office of Budget and Evaluation	503,032	2,543	390,191	110,298
1070 GG-County Auditor	6,209,983	11,270	4,626,693	1,572,020
1080 GG-Purchasing	735,111	1,462	636,681	96,969
1210 Elections	5,883,783	155,160	4,160,647	1,567,977
<b>Subtotal General Government</b>	<u>75,315,469</u>	<u>9,561,759</u>	<u>50,053,086</u>	<u>15,700,623</u>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	281,101	1,924	205,183	73,994
2060 Veterans Service	235,404	778	139,908	94,719
<b>Subtotal Community Services</b>	<u>516,506</u>	<u>2,702</u>	<u>345,091</u>	<u>168,713</u>
<b>Law Enforcement</b>				
3110 Executive	953,973	6,468	724,307	223,197
3111 Special Investigation	-	-	-	-
3113 Internal Affairs	667,299	963	559,251	107,085
3121 General Services	861,960	811	744,815	116,334
3122 Personnel	890,612	42,118	507,922	340,572
3123 Training	572,142	21,848	445,450	104,845
3124 Communications	1,908,448	10,588	1,500,065	397,795
3125 Fiscal	2,278,717	85,080	1,860,268	333,370
3126 Photo Lab	268,496	14,664	220,993	32,839
3128 Bonds	2,202,029	4,397	1,669,500	528,132
3129 Bailiff	7,905,938	1,071	7,047,846	857,022
3130 Warrants	4,117,138	12,221	3,519,762	585,154
3131 Fugitive Transportation	1,687,497	3,643	1,521,538	162,316
3132 Civil	1,987,022	1,824	1,583,562	401,636
3133 Patrol	-	-	-	-
3134 Criminal Investigation	2,033,315	17,798	1,990,693	24,824
3136 FLEET	142,976	715	132,154	10,107
3137 Freeway Management Program	13,196,332	697,666	10,506,168	1,992,499
3140 Detention Services	924,209	6,283	806,364	111,562
3141 North Tower	23,706,944	58,959	19,211,413	4,436,571
3142 West Tower	17,393,996	47,019	14,353,228	2,993,749
3144 Suzanne B. Kays Jail	-	-	-	-
3145 George Allen Jail	13,338,187	15,098	11,205,087	2,118,001
3146 Decker Jail	-	-	-	-
3147 Central Intake	10,480,988	27,162	8,744,330	1,709,495
3148 South Tower	17,750,865	22,483	14,549,668	3,178,714
3150 Classification and Release	7,942,947	40,211	6,779,505	1,123,230
3152 Central Kitchen	10,542,791	565,085	6,407,255	3,570,452
3153 Central Laundry	1,337,975	-	1,081,153	256,822
<b>Subtotal Sheriff</b>	<u>145,092,797</u>	<u>1,704,177</u>	<u>117,672,299</u>	<u>25,716,321</u>
3210 Constable Precinct #1	1,822,095	19,924	1,300,187	501,984
3220 Constable Precinct #2	2,131,523	3,161	1,715,626	412,736
3230 Constable Precinct #3	1,932,277	2,371	1,513,664	416,243
3240 Constable Precinct #4	1,722,213	8,344	1,284,065	429,804

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE TEN MONTHS ENDED JULY 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	1,669	952,411	483,541
<b>Subtotal Constable</b>	9,045,729	35,468	6,765,954	2,244,308
3311 Crime Lab	5,057,199	304,303	3,722,157	1,030,739
3312 Medical Examiner	5,504,948	304,350	4,336,154	864,443
3313 Breath Alcohol Program	293,589	310	228,053	65,226
<b>Subtotal Institute of Forensic Sciences</b>	10,855,736	608,964	8,286,364	1,960,408
3320 Community Supervision	605,202	79,546	501,758	23,898
3330 Public Service Program	1,095,856	39,331	770,708	285,817
<b>Subtotal Law Enforcement</b>	166,695,320	2,467,485	133,997,083	30,230,752
<b>Justice Administration</b>				
3340 Building Security	2,472,260	175,454	1,557,155	739,651
3341 Emergency Management	463,544	1,882	341,696	119,967
3342 Fire Marshal	842,308	141,306	464,447	236,556
4011 District Attorney	37,338,459	333,762	30,561,742	6,442,955
4012 DA-Special Allocation	-	-	34,869	(34,869)
4013 Drug Court Program	311,982	545	286,362	25,075
4014 Jail Diversion	1,809,464	22,848	1,482,804	303,811
4015 Divert Court Department	254,619	21,312	152,511	80,795
4020 District Clerk	12,788,991	57,264	9,467,443	3,264,283
4031 County Clerk	9,749,275	56,198	6,967,209	2,725,868
4032 County Clerk-Collections	933,159	24,880	693,019	215,259
4033 Truancy Courts Clerks	1,141,907	-	859,809	282,098
4040 Public Defender	11,242,907	17,709	8,475,487	2,749,712
4051 District Court Administration	169,452	436	131,457	37,559
4056 Domestic Relations Office Administration	2,225,346	5,255	1,687,438	532,653
4060 Jury Service	2,255,037	95,002	1,788,560	371,474
4065 Grand Jury Service	205,000	-	192,828	12,172
4071 5th Court of Appeals	114,978	-	89,057	25,921
4072 First Admin. Judicial Region	140,484	-	140,484	-
4080 Court Cost Miscellaneous	3,420,939	25,671	276,365	3,118,902
4110 14th Civil District Court	249,637	1,409	166,309	81,920
4115 44th Civil District Court	226,329	1,328	172,087	52,915
4120 68th Civil District Court	212,602	1,383	158,632	52,587
4125 95th Civil District Court	221,677	986	168,820	51,871
4130 101st Civil District Court	224,727	1,558	167,478	55,691
4135 116th Civil District Court	226,171	1,290	170,860	54,022
4140 134th Civil District Court	271,557	2,511	192,725	76,321
4145 160th Civil District Court	222,243	1,295	169,956	50,992
4150 162nd Civil District Court	244,254	1,662	176,431	66,162
4155 191st Civil District Court	243,761	1,891	156,403	85,466
4160 192nd Civil District Court	220,796	1,062	177,024	42,710
4165 193rd Civil District Court	250,532	1,139	169,105	80,289
4170 298th Civil District Court	227,475	1,639	176,342	49,495
4175 Civil District Masters	280,531	988	162,407	117,136
4180 Civil Tax Court	77,729	299	75,054	2,376
4210 254th Family Court	434,070	937	357,744	75,389
4215 255th Family Court	477,266	287	393,307	83,671
4220 256th Family Court	459,667	912	378,963	79,792
4225 301st Family Court	521,408	878	423,706	96,824
4230 302nd Family Court	466,756	1,197	381,764	83,795
4235 303rd Family Court	417,721	658	339,933	77,130
4240 330th Family Court	449,899	726	369,092	80,080
4250 IV-D Court	262,039	529	204,699	56,812
4310 304th Juvenile Court	2,843,111	157,477	2,603,074	82,560
4320 305th Juvenile Court	2,600,299	158,584	2,410,849	30,867
4401 Criminal District Court #1	743,046	600	687,172	55,273
4402 Criminal District Court #2	676,245	909	631,327	44,008
4403 Criminal District Court #3	767,531	1,194	708,204	58,133

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE TEN MONTHS ENDED JULY 31, 2013**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4404 Criminal District Court #4	775,952	715	719,800	55,437
4405 Criminal District Court #5	831,472	605	778,060	52,807
4406 Criminal District Court #6	667,846	2,205	614,474	51,168
4407 Criminal District Court #7	1,256,240	509	1,185,831	69,900
4410 194th Criminal District Court	1,037,917	1,085	976,585	60,246
4415 195th Criminal District Court	754,442	1,220	702,394	50,828
4420 203rd Criminal District Court	774,438	720	720,847	52,871
4425 204th Criminal District Court	866,459	564	798,691	67,203
4430 265th Criminal District Court	689,831	396	635,893	53,542
4435 282nd Criminal District Court	831,393	805	769,378	61,210
4440 283rd Criminal District Court	662,818	692	609,079	53,047
4445 291st Criminal District Court	724,877	347	676,765	47,765
4450 292nd Criminal District Court	717,545	2,327	678,612	36,606
4455 363rd Criminal District Court	714,503	428	664,021	50,054
4460 Criminal District Magistrates	1,494,671	2,116	1,179,171	313,384
4465 Staff Attorneys	449,266	947	315,291	133,028
4470 Criminal District Court Manager	245,945	1,990	222,359	21,595
4501 County Court at Law #1	373,637	487	291,351	81,799
4502 County Court at Law #2	362,283	353	290,408	71,523
4503 County Court at Law #3	364,414	662	294,331	69,421
4504 County Court at Law #4	440,633	470	318,387	121,776
4505 County Court at Law #5	386,699	443	288,133	98,123
4601 County Criminal Court #1	434,620	244	356,811	77,565
4602 County Criminal Court #2	478,289	1,683	382,800	93,807
4603 County Criminal Court #3	452,743	789	379,606	72,348
4604 County Criminal Court #4	591,865	752	399,201	191,912
4605 County Criminal Court #5	459,922	1,171	320,303	138,448
4606 County Criminal Court #6	527,965	1,406	394,094	132,465
4607 County Criminal Court #7	463,035	1,292	365,891	95,852
4608 County Criminal Court #8	364,551	-	372,859	(8,308)
4609 County Criminal Court #9	415,267	1,268	339,833	74,166
4610 County Criminal Court #10	424,978	856	334,493	89,628
4611 County Criminal Court #11	446,018	1,809	397,786	46,424
4615 County Criminal Court of Appeals	304,812	731	202,592	101,489
4616 County Criminal Court of Appeals #2	419,640	400	339,056	80,184
4617 County Criminal Court - Magistrate	138,986	13	108,958	30,015
4620 County Criminal Court Manager	202,974	6,535	155,404	41,035
4701 Probate Court #1	582,331	6,567	474,142	101,622
4702 Probate Court #2	596,153	571	456,585	138,997
4703 Probate Court #3	1,239,793	9,960	936,868	292,966
4704 Investigators/Court Visitor Program	372,021	1,555	348,654	21,812
4811 J.P- 1-1	1,035,154	7,841	760,832	266,481
4812 J.P- 1-2	592,661	6,331	430,342	155,988
4821 J.P- 2-1	625,621	2,837	488,646	134,138
4822 J.P- 2-2	825,336	4,501	544,667	276,169
4831 J.P- 3-1	758,623	11,663	584,952	162,008
4832 J.P- 3-2	607,920	3,013	497,472	107,434
4833 J P 3-3	271,588	1,563	106,245	163,780
4841 J.P- 4-1	649,055	1,182	554,847	93,026
4842 J P 4-2	557,357	2,812	434,323	120,222
4851 J.P- 5-1	666,746	5,095	355,028	306,623
4852 J.P- 5-2	596,750	4,322	435,927	156,501
<b>Subtotal Justice Administration</b>	<u>133,925,245</u>	<u>1,433,703</u>	<u>103,989,286</u>	<u>28,502,256</u>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	409,062	11,868	295,162	102,032
2070 Welfare Assistance	2,967,586	27,617	2,025,578	914,392
5110 Juvenile Administration	19,025,734	1,467,291	14,216,135	3,342,308
5114 Juvenile-Detention Center	14,312,141	39,068	10,373,917	3,899,157
5115 Juvenile-Emergency Shelter	2,194,455	4,448	1,708,925	481,082
5116 Juvenile-Letot Center	2,994,867	10,765	2,142,890	841,212

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE TEN MONTHS ENDED JULY 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	3,622,161	24,940	2,850,466	746,754
5118 Juvenile-Medlock Center	4,302,742	11,472	3,014,476	1,276,794
5210 Health Administration	1,743,074	718,661	914,162	110,251
5211 Environmental Health	786,510	31,357	611,522	143,631
5212 Public Health Lab	1,902,013	222,362	1,329,649	350,001
5213 Preventive Health	2,610,070	261,349	1,536,870	811,852
5214 Communicable Disease Control	528,496	1,825	414,571	112,100
5215 STD Clinic	1,641,746	20,693	1,012,712	608,341
5216 TB Clinic	1,548,400	69,782	1,118,990	359,628
<b>Subtotal Health and Human Services</b>	<u>60,589,057</u>	<u>2,923,497</u>	<u>43,566,025</u>	<u>14,099,536</u>
5310 Budget Office Community Contracts (Menta	6,197,448	2,470,978	3,540,530	185,940
5330 CPS Program	3,177,844	1,388,390	1,650,948	138,505
<b>Subtotal Health and Social Services</b>	<u>9,375,292</u>	<u>3,859,368</u>	<u>5,191,478</u>	<u>324,446</u>
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	219,483	9,803	159,773	49,907
5430 Truancy Enforcement Center	631,789	147,309	474,729	9,751
9910 Countywide Appropriations	16,399,586	954,817	6,533,440	8,911,329
9930 Cash Match for Grants	4,510,851	-	4,510,851	-
9940 Reserves and Contingency	1,051,240	458	-	1,050,782
<b>Subtotal Other Operating</b>	<u>22,812,949</u>	<u>1,112,387</u>	<u>11,678,793</u>	<u>10,021,769</u>
9950 Emergency Reserves	39,626,137	-	-	39,626,137
<b>Grand Total (b)</b>	<u>\$ 508,855,974</u>	<u>\$ 21,360,901</u>	<u>\$ 348,820,842</u>	<u>\$ 138,674,230</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>

(c) Court budget did not include expenditures for Court Reporters. Actual expenditures for Court Reporters through July 2013 is \$74,197.



APPROPRIATIONS  
BUDGET/ACTUAL - TAX AND FEE FUNDS  
FOR THE TEN MONTHS ENDED JULY 31, 2013

Exhibit C

FUND	FY 2013	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS		JULY 2013	ENCUMBRANCES	OF BUDGET
	(a)	ACCRUED FY 12 REVERSED FY 13	(c)			
105 Road & Bridge	\$ 63,139,588	\$ 239,550	\$ 593,408	\$ 530,644	\$ 31,979,313	\$ 31,160,275
120 General Fund	508,855,974	1,827,085	21,360,901	33,431,419	370,181,743	138,674,230
126 Permanent Improvement Fund	7,731,131	2,985	2,809,183	430,676	4,615,298	3,115,833
162 Alternate Dispute Resolution	2,669,398	-	15,025	22,137	304,667	2,364,731
168 Dallas County Historical Commission	9,647	-	-	-	29	9,618
169 Historical Exhibit	3,717,348	-	-	312,086	2,866,476	850,872
195 Major Technology Fund	32,027,013	-	4,186,213	2,168,579	24,418,214	7,608,799
196 Major Projects	273,008,557	1,373,962	70,071,712	3,240,211	113,401,338	159,607,219
205 Interest & Debt Retirement Fund	27,939,866	-	-	17,014,356	25,547,826	2,392,040
466 Grants	102,466,790	6,145,323	7,001,968	4,683,599	63,701,035	38,765,754
467 HUD Section 8	35,086,007	2,394	76,464	2,719,088	26,674,866	8,411,141
468 Charter School Grants	8,659,326	265,515	229,410	573,579	5,865,693	2,793,634
470 Law Library Fund	1,248,984	-	98,265	54,257	872,321	376,663
471 Appellate Judicial System	523,814	-	-	33,615	330,574	193,240
Total	<u>\$ 1,067,083,442</u>	<u>\$ 9,856,814</u>	<u>\$ 106,442,549</u>	<u>\$ 65,214,245</u>	<u>\$ 670,759,393</u>	<u>\$ 396,324,049</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 TEN MONTHS ENDED JULY 31, 2013**

Exhibit D

FUND	FY2013 BUDGET	INFO ONLY REVENUES ACCRUED FY12 REVERSED FY 13	MONTH OF JULY 2013	TOTAL YTD REVENUE	BALANCE OF BUDGET
		(a)			
105 Road and Bridge	\$ 39,814,114	\$ (259,056)	\$ 2,125,527	\$ 33,963,237	\$ 5,850,877
120 General Fund	435,847,653	(6,334,283)	14,441,607	417,023,878	18,823,775
126 Permanent Improvement	2,813,163	13,000	17,651	2,723,911	89,252
162 Alternate Dispute	808,928	(185)	62,547	610,632	198,296
168 Historical Commission	28	(0)	1	16	12
169 Historical Exhibit	2,911,179	(105,255)	328,311	2,832,289	78,890
195 Major Technology	24,020,143	(8,519)	121,436	20,989,366	3,030,777
196 Major Projects	54,776,214	652,123	480,721	51,782,867	2,993,347
205 Debt Service	24,582,347	(76,722)	252,135	24,380,937	201,410
466 Projected Federal Grants	99,090,627	(10,180,118)	5,265,127	61,745,142	37,345,485
467 HUD Section 8	28,282,562	(117)	2,376,997	26,971,494	1,311,068
468 Charter School Grants	7,470,752	(453,020)	386,679	5,278,710	2,192,042
470 Law Library	997,493	(11,453)	80,414	796,895	200,598
471 Appellate Judicial	334,922	(2,183)	18,409	272,106	62,816
<b>TOTAL</b>	<b>\$ 721,750,125</b>	<b>\$ (16,765,788)</b>	<b>\$ 25,957,562</b>	<b>\$ 649,371,481</b>	<b>\$ 72,378,644</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 JULY 31, 2013**

**Exhibit E**

Payment Fiscal Year	Principal	Interest	Total
2013	\$ 14,605,000	\$ 2,392,213	\$ 16,997,213
2014	25,080,000	5,885,736	30,965,736
2015	25,840,000	4,769,244	30,609,244
2016	24,690,000	3,757,063	28,447,063
2017	17,410,000	2,662,163	20,072,163
2018	16,265,000	1,803,200	18,068,200
2019	9,765,000	1,172,000	10,937,000
2020	10,065,000	710,513	10,775,513
2021	2,585,000	349,700	2,934,700
2022	1,060,000	236,500	1,296,500
2023	1,135,000	183,500	1,318,500
2024	1,225,000	126,750	1,351,750
2025	1,310,000	65,500	1,375,500
	<u>\$ 151,035,000</u>	<u>\$ 24,114,081</u>	<u>\$ 175,149,081</u>

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

**INTERFUND TRANSFERS  
FOR THE TEN MONTHS ENDED JULY 31, 2013**

Exhibit F

FROM:

TO:

FUND	DEPT	DESCRIPTION	ACCT	AMOUNT	FUND	ACCT	AMOUNT
105	2510	Road Precinct #1	7910	205,017	120	49105	205,017
105	2520	Road Precinct #2	7910	47,145	120	49105	47,145
105	2530	Road Precinct #3	7910	47,145	120	49105	47,145
105	2540	Road Precinct #4	7910	47,145	120	49105	47,145
105	2550	Road Reserves	7910	7,350,000	120	49105	7,350,000
105	2550	Road Reserves	7910	3,093,872	120	49105	3,093,872
105	2550	Road Reserves	7910	5,892,065	120	49105	5,892,065
105	2550	Road Reserves	7936	1,480,000	196	49105	1,480,000
105	2550	Road Reserves	7905	7,235,356	105	49105	7,235,356 (a)
169	2090	Historical Exhibit Fund	7910	33,333	120	49169	33,333
196	94046 (b)	Engineering Administration	7910	29,606	120	49196	29,606
196	2010	Streets & Highways Misc Transfers	7910	536,000	120	49196	536,000
120	9930	GF - County Match	7966	4,510,851	466	49120	4,510,851
162	4054	Alternative Dispute	7910	175,187	120	49162	175,187
471	4090	GF - Appellate Ct Fee	7910	72,352	120	49471	72,352
470	6010	Law Library	7932	175,000	532	49470	175,000 (d)
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	94018 (b)	Justice Court Technology Fees	7995	334,128	195	49532	334,128
532	94019 (b)	Civil Courts Escrow	7996	1,227,631	196	49532	1,227,631
532	94078 (b)	County Clerk Archive Fund	7996	3,856,813	196	49532	3,856,813
532	94081 (b)	Records Management - C/C & D/C	7910	599,344	120	49532	599,344
532	94404 (b)	Juvenile Case Manager Fee	7910	39,631	120	49532	39,631
532	94405 (b)	Law Library Escrow	7910	127,956	120	49532	127,956
541	0	DA Drug Court Contribution	5350	60,000	120	47580	60,000
571	5363	Housing Bond	5590	57,890	120	47780	57,890
571	5363	Housing Bond	5590	73,040	120	47780	73,040
<b>TOTAL</b>				37,486,780	37,486,780		

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