



DALLAS COUNTY  
COUNTY AUDITOR

May 22, 2014

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

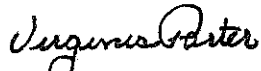
The following Balance Sheet and related Exhibits were prepared and are submitted in accordance with V.T.C.A., Local Government Codes 114.023 and 114.025.

Balance Sheet: Tax, Fee, and Bond Funds as of September 30, 2013

	<u>Exhibits</u>
Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency and School Funds as of September 30, 2013	A
General Fund: Funds Available Analysis for the twelve months ended September 30, 2013	B
Appropriations Budget/Actual: Tax and Fee Funds for the twelve months ended September 30, 2013	C
Revenue Budget/Actual: Tax and Fee Funds for the twelve months ended September 30, 2013	D
Summary of County Indebtedness as of September 30, 2013	E
Interfund Transfers for the twelve months ended September 30, 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 SEPTEMBER 30, 2013**

<b>ASSETS</b>		<b>Current Month</b>
Cash and Investments		\$ 462,817,506
Inventories, Stock Room		1,782,129
Net Receivables - County Taxes	4,665,905	
Net Receivables - Other	<u>17,158,000 (a)</u>	
Subtotal Net Receivables	21,823,905	
Due from Other Governmental Units	<u>8,103,165</u>	
Total Receivables		29,927,070
General Fixed Assets	780,353,986	
Less: Accumulated Depreciation	<u>(335,207,341)</u>	445,146,645
Construction in Progress		68,292,718
Infrastructure		<u>26,671,048</u>
		540,110,412
Prepayments and other assets		2,284,514
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		<u>155,348,360</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 1,192,269,991</u></u>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	49,334,397 (b)	
Due to Other Governmental Units	15,968,421	
Bonded Debt and Interest Payable to Maturity	<u>158,151,868</u>	
<b>TOTAL LIABILITIES</b>		223,454,685
<b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		4,066,643
Investment in Fixed Assets		540,110,412
Projects		125,289,273
General Fund - Encumbrances		8,631,275
General Fund - Current Year Budgeted Operations		70,470,864
Projects - Encumbrances		106,888,847
Other - Encumbrances		10,718,955
<b>UNRESERVED</b>		
General Fund		9,624,835 (b)
Other, includes taxes and other receivables which total	\$ 11,505,905	<u>93,014,202</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 1,192,269,991</u></u>

(a) Receivables are valued using amounts from September 30, 2013 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.

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 SEPTEMBER 30, 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	\$ 127,170,231	\$ (24,565,273)	\$ 102,604,958
00124 Jury Fund	17,135	-	17,135
00125 Petit Jury Fund	3,076	1,746	4,822
00130 Election Fund-Special	35,807	(388)	35,419
00170 Return Check Collection	(361,349)	1,078	(360,271)
00190 CMAQ-Congestion, Mitigation & Air	1,378,421	66,584	1,445,005
00196 Major Projects	194,172,824	(2,806,860)	191,365,964
00205 Interest & Debt Retirement Fund	2,630,126	173,382	2,803,508
00210 DS Arbitrage Rebate	151	0	151
00466 Projected Federal Grants	8,139,751	(1,310,911)	6,828,840
	<u>333,186,172</u>	<u>(28,440,642)</u>	<u>304,745,530</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00105 Road & Bridge	28,659,264	1,789,732	30,448,996
00126 Permanent Improvement Fund	5,242,808	(387,501)	4,855,308
00162 Alternate Dispute Resolution	2,147,640	54,713	2,202,353
00168 Dallas County Historical Commission	11,931	(499)	11,432
00169 Historical Exhibit	319,413	(139,759)	179,654
00195 Major Technology Fund	8,368,922	1,487,364	9,856,286
00467 HUD Section 8	5,032,435	(239,985)	4,792,450
00468 Charter School Grants	2,740,781	240,413	2,981,194
00470 Law Library Fund	209,969	48,380	258,349
00471 Appellate Judicial System	151,221	(6,594)	144,627
00500 Payroll	(8,398)	5,932	(2,467) (a)
00535 District Attorney Forfeiture	272,885	10	272,895
00538 DA - Check Processing	72,206	(24,801)	47,405
00540 DA - Forfeitures-Federal	156,549	12	156,561
00541 DA - Forfeitures-State	684,595	(25,358)	659,236
00547 DA - State Forfeitures/Other	137,175	5	137,180
00704 Unallocated Tax	1,253,079	46,098,252	47,351,331
	<u>55,452,475</u>	<u>48,900,315</u>	<u>104,352,790</u>
<b>Capital Project Funds:</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	21,666,801	-	21,666,801
00440 Tax Notes Series 2013	24,509,019	(973,304)	23,535,715
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>47,059,104</u>	<u>(973,304)</u>	<u>46,085,799</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	4,143,751	-	4,143,751
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	3,429	86,591
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663
	<u>7,629,958</u>	<u>3,429</u>	<u>7,633,387</u>
<b>Total Governmental Funds Cash and Investments</b>	<u>443,327,708</u>	<u>19,489,798</u>	<u>462,817,506</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 SEPTEMBER 30, 2013**

Exhibit A  
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	1,188,113	64,375	1,252,488
<b>Fiduciary and All Agency Funds:</b>			
00128 Adult Probation Fund	7,628,357	4,335,986	11,964,342
00166 State Report Interest Fund	2,078,131	1,127,991	3,206,123
00501 County Clerk-Special	26,837,553	(5,313,218)	21,524,335
00502 County Clerk-Trust	14,156,193	(30,667)	14,125,526
00503 District Clerk-Special	6,903,978	806,464	7,710,442
00504 District Clerk-Trust	30,558,960	(5,935,855)	24,623,104
00505 Sheriff-Special	819,544	28,121	847,666
00506 County Clerk Special Trust Fund	12,603,929	3,721,016	16,324,945
00532 Escrow Fund	34,474,773	(1,773,060)	32,701,713
00537 Youth Village Special Fund	517	0	517
00542 DA - Police Agencies	36,654	2	36,655
00543 Adult Probation-Restitution	1,582,731	253,704	1,836,434
00544 DA - Attorney General	26,522	5	26,526
00545 DA - Unadjudicated-Gambling	57,955	3	57,958
00546 DA - Forfeitures-Narcotics	77,603	15	77,618
00550 Justice of the Peace 1-1 Special	634,183	(9,821)	624,363
00551 Justice of the Peace 1-2 Special	342,430	(455)	341,975
00553 Justice of the Peace 3-3 Special	103,430	8,194	111,624
00554 Justice of the Peace 2-1 Special	387,670	6,627	394,297
00555 Justice of the Peace 2-2 Special	132,997	(1,145)	131,852
00556 Justice of the Peace 3-1 Special	45,032	1,281	46,313
00557 Justice of the Peace 3-2 Special	172,852	197	173,050
00559 Justice of the Peace 4-1 Special	426,806	622	427,428
00560 Justice of the Peace 4-2 Special	121,655	(1,159)	120,495
00561 Justice of the Peace 5-1 Special	29,898	1,490	31,388
00562 Justice of the Peace 5-2 Special	255,585	2,935	258,520
00570 Dallas County Housing Fin.	49,472	3	49,475
00571 Dallas County Housing Fin.	753,239	45	753,284
00580 Constable 1 Special Fund No. 580	5,855	917	6,773
00581 Constable 2 Special Fund No. 581	1,707	-	1,707
00582 Constable 3 Special Fund No. 582	3,256	8,088	11,345
00584 Constable 4 Special Fund No. 584	6,204	-	6,204
00586 Constable 5 Special Fund No. 586	78,948	3,844	82,793
	<u>141,394,619</u>	<u>(2,757,830)</u>	<u>138,636,789</u>
Grand Total (Including Internal Service Fund)	<u>\$ 585,910,440</u>	<u>\$ 16,796,343</u>	<u>\$ 602,706,783</u>
<b>School Funds</b>			
Operating	\$ 4,621,626	\$ 2,509,547	\$ 7,131,173
Payroll	40,000	-	40,000
Bonds	10,885,799	(5,920,263)	4,965,536
Total School Funds	<u>15,547,425</u>	<u>(3,410,717)</u>	<u>12,136,708</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 TWELVE MONTHS ENDED SEPTEMBER 30, 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	\$ 416,205	\$ 1,305	\$ 409,535	\$ 5,365
1011 Truancy Courts	1,345,775	2,468	1,269,797	73,510
1020 GG-Commissioners Court Administrator	1,460,358	30,506	1,361,550	68,302
1021 GG-Operation Services-Engineering	2,740,255	696,145	1,412,030	632,080
1022 GG-Operation Services- Facilities	29,443,450	2,663,299	24,332,414	2,447,737
1023 GG-Operation Services- Comm/Central Svcs	3,780,395	166,087	2,667,270	947,038
1024 GG-Operations Services-Records Mgt	798,730	23,802	752,488	22,441
1027 GG-Operations-Auto Service Center	3,674,499	64,058	2,907,535	702,907
1028 GG-Operations-Facility Quality Assurance	780	-	646	134
1035 GG- Tax Assessor/Collector	11,847,921	56,350	11,597,760	193,812
1040 Human Resource/Civil Service	2,753,789	17,918	2,488,007	247,863
1041 HRCS - 52e Employees	134,518	-	134,515	3
1050 GG-County Treasurer	1,117,204	2,775	1,067,108	47,321
1060 Office of Budget and Evaluation	501,974	784	494,417	6,773
1070 GG-County Auditor	5,958,953	3,791	5,840,970	114,192
1080 GG-Purchasing	834,375	426	829,739	4,210
1210 Elections	5,702,544	125,194	4,628,960	948,390
<b>Subtotal General Government</b>	<u>72,511,728</u>	<u>3,854,907</u>	<u>62,194,744</u>	<u>6,462,077</u>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	259,524	345	257,160	2,019
2060 Veterans Service	188,915	10	180,653	8,252
<b>Subtotal Community Services</b>	<u>448,440</u>	<u>355</u>	<u>437,813</u>	<u>10,271</u>
<b>Law Enforcement</b>				
3110 Executive	937,260	3,010	919,037	15,212
3111 Special Investigation	-	-	-	-
3113 Internal Affairs	712,798	521	711,703	575
3121 General Services	974,185	189	973,979	18
3122 Personnel	703,310	15,706	676,281	11,323
3123 Training	584,056	9,382	566,981	7,693
3124 Communications	1,875,412	8,367	1,867,035	10
3125 Fiscal	2,394,714	34,870	2,336,100	23,744
3126 Photo Lab	280,371	6,088	261,123	13,160
3128 Bonds	2,082,586	367	2,082,213	6
3129 Bailiff	9,010,479	348	9,009,370	761
3130 Warrants	4,498,983	6,628	4,497,037	(4,682)
3131 Fugitive Transportation	1,805,419	149	1,807,919	(2,649)
3132 Civil	2,067,807	2,144	2,020,940	44,722
3133 Patrol	397	-	310	87
3134 Criminal Investigation	2,516,906	7,282	2,514,960	(5,336)
3136 FLEET	164,309	724	166,519	(2,934)
3137 Freeway Management Program	13,711,209	464,305	13,034,426	212,479
3140 Detention Services	1,033,003	3,721	1,027,926	1,356
3141 North Tower	24,380,984	29,523	24,350,932	530
3142 West Tower	18,198,325	6,378	18,178,337	13,610
3144 Suzanne B. Kays Jail	-	-	-	-
3145 George Allen Jail	14,302,676	1,901	14,197,725	103,049
3146 Decker Jail	-	-	-	-
3147 Central Intake	11,108,205	3,371	11,103,436	1,398
3148 South Tower	18,472,902	1,492	18,461,254	10,156
3150 Classification and Release	8,586,592	16,222	8,569,519	850
3152 Central Kitchen	10,586,039	252,629	8,126,199	2,207,211
3153 Central Laundry	1,381,566	-	1,376,134	5,432
<b>Subtotal Sheriff</b>	<u>152,370,494</u>	<u>875,317</u>	<u>148,837,397</u>	<u>2,657,780</u>
3210 Constable Precinct #1	1,744,280	2,203	1,662,167	79,910
3220 Constable Precinct #2	2,200,374	1,404	2,195,768	3,203
3230 Constable Precinct #3	1,955,521	490	1,911,991	43,040
3240 Constable Precinct #4	1,706,338	3,501	1,634,288	68,549

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2013**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
3250 Constable Precinct #5	1,242,632	849	1,226,647	15,135
<b>Subtotal Constable</b>	<b>8,849,145</b>	<b>8,448</b>	<b>8,630,860</b>	<b>209,837</b>
3311 Crime Lab	5,079,426	41,255	4,980,029	58,141
3312 Medical Examiner	5,742,114	123,258	5,522,031	96,825
3313 Breath Alcohol Program	293,347	-	290,160	3,187
<b>Subtotal Institute of Forensic Sciences</b>	<b>11,114,887</b>	<b>164,513</b>	<b>10,792,221</b>	<b>158,153</b>
3320 Community Supervision	605,202	4,450	564,593	36,159
3330 Public Service Program	1,004,557	2,031	966,063	36,463
<b>Subtotal Law Enforcement</b>	<b>173,944,285</b>	<b>1,054,759</b>	<b>169,791,134</b>	<b>3,098,392</b>
<b>Justice Administration</b>				
3340 Building Security	2,383,102	213,386	1,992,941	176,775
3341 Emergency Management	451,427	860	425,497	25,070
3342 Fire Marshal	798,186	108,840	546,718	142,628
4011 District Attorney	39,076,202	102,727	38,903,909	69,566
4012 DA-Special Allocation	-	-	53,621	(53,621)
4013 Drug Court Program	359,419	171	356,932	2,316
4014 Jail Diversion	1,832,531	13,608	1,791,423	27,500
4015 Divert Court Department	236,035	3,298	202,789	29,948
4020 District Clerk	12,035,161	14,997	12,012,603	7,560
4031 County Clerk	9,148,966	35,929	8,856,638	256,398
4032 County Clerk-Collections	920,774	7,899	895,264	17,611
4033 Truancy Courts Clerks	1,103,154	-	1,103,151	3
4040 Public Defender	10,906,727	3,863	10,897,432	5,432
4051 District Court Administration	173,379	185	168,696	4,498
4053 Child Support Payments Office	71	-	69	2
4056 Domestic Relations Office Administration	2,171,531	4,818	2,149,712	17,002
4060 Jury Service	2,239,678	67,988	2,108,957	62,732
4065 Grand Jury Service	205,000	-	192,828	12,172
4071 5th Court of Appeals	113,820	-	113,818	2
4072 First Admin. Judicial Region	140,484	-	140,484	-
4080 Court Cost Miscellaneous	337,291	3,748	321,901	11,641
4110 14th Civil District Court	246,865	457	209,928	36,480
4115 44th Civil District Court	224,132	267	219,639	4,227
4120 68th Civil District Court	202,764	196	199,199	3,369
4125 95th Civil District Court	221,502	164	214,167	7,171
4130 101st Civil District Court	216,418	577	212,627	3,214
4135 116th Civil District Court	221,614	119	217,081	4,414
4140 134th Civil District Court	249,427	224	243,970	5,233
4145 160th Civil District Court	218,858	232	216,845	1,781
4150 162nd Civil District Court	232,670	119	221,248	11,302
4155 191st Civil District Court	227,395	126	198,475	28,793
4160 192nd Civil District Court	229,296	116	224,713	4,467
4165 193rd Civil District Court	234,208	118	214,362	19,729
4170 298th Civil District Court	234,326	189	227,261	6,876
4175 Civil District Masters	222,911	189	222,218	504
4180 Civil Tax Court	91,929	82	91,205	642
4210 254th Family Court	472,860	1,342	461,795	9,723
4215 255th Family Court	496,078	32	492,043	4,003
4220 256th Family Court	477,596	399	468,358	8,838
4225 301st Family Court	529,804	389	523,103	6,312
4230 302nd Family Court	480,248	728	476,303	3,218
4235 303rd Family Court	434,743	189	427,683	6,870
4240 330th Family Court	473,487	407	470,051	3,029
4250 IV-D Court	262,039	0	247,129	14,910
4310 304th Juvenile Court	3,450,666	62,696	3,363,308	24,662
4320 305th Juvenile Court	3,139,086	62,895	3,071,457	4,735
4401 Criminal District Court #1	897,545	328	888,044	9,173
4402 Criminal District Court #2	836,982	322	831,447	5,213

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

GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2013

Department	Budget	Encumbrance	Actual	Funds Available
	(a)			
4403 Criminal District Court #3	847,479	336	845,118	2,025
4404 Criminal District Court #4	872,912	351	869,247	3,314
4405 Criminal District Court #5	981,788	270	965,672	15,846
4406 Criminal District Court #6	772,279	996	770,804	480
4407 Criminal District Court #7	1,562,639	254	1,548,397	13,987
4410 194th Criminal District Court	1,246,943	392	1,235,015	11,536
4415 195th Criminal District Court	896,749	609	890,021	6,118
4420 203rd Criminal District Court	887,857	494	881,622	5,741
4425 204th Criminal District Court	994,646	227	991,431	2,987
4430 265th Criminal District Court	768,896	127	766,589	2,180
4435 282nd Criminal District Court	914,662	618	907,721	6,323
4440 283rd Criminal District Court	791,141	418	783,542	7,180
4445 291st Criminal District Court	862,787	319	858,208	4,260
4450 292nd Criminal District Court	853,984	1,403	846,969	5,612
4455 363rd Criminal District Court	876,579	245	870,477	5,857
4460 Criminal District Magistrates	1,526,156	806	1,501,141	24,209
4465 Staff Attorneys	419,716	123	411,490	8,103
4470 Criminal District Court Manager	281,275	1,618	278,693	964
4501 County Court at Law #1	379,818	509	370,516	8,792
4502 County Court at Law #2	374,766	6	371,961	2,799
4503 County Court at Law #3	381,569	2,722	376,632	2,215
4504 County Court at Law #4	452,836	175	409,728	42,933
4505 County Court at Law #5	386,428	111	366,398	19,919
4601 County Criminal Court #1	453,268	68	451,480	1,720
4602 County Criminal Court #2	496,602	1,378	493,541	1,684
4603 County Criminal Court #3	486,382	225	484,802	1,355
4604 County Criminal Court #4	518,301	70	495,774	22,456
4605 County Criminal Court #5	445,158	920	395,895	48,343
4606 County Criminal Court #6	545,023	958	503,944	40,120
4607 County Criminal Court #7	485,426	280	464,877	20,270
4608 County Criminal Court #8	541,204	-	479,861	61,343
4609 County Criminal Court #9	438,359	898	434,985	2,477
4610 County Criminal Court #10	430,265	73	428,502	1,690
4611 County Criminal Court #11	562,371	617	498,218	63,537
4615 County Criminal Court of Appeals	311,314	328	259,862	51,123
4616 County Criminal Court of Appeals #2	447,656	323	442,971	4,362
4617 County Criminal Court - Magistrate	139,108	8	138,910	191
4620 County Criminal Court Manager	209,431	365	203,827	5,239
4701 Probate Court #1	599,003	42	588,248	10,712
4702 Probate Court #2	597,169	297	574,736	22,136
4703 Probate Court #3	1,248,701	4,965	1,173,459	70,278
4704 Investigators/Court Visitor Program	458,350	736	457,248	366
4811 J.P- 1-1	975,352	1,889	968,732	4,731
4812 J.P- 1-2	543,690	1,084	539,707	2,899
4821 J.P- 2-1	627,141	828	614,837	11,476
4822 J.P- 2-2	701,000	406	677,994	22,600
4831 J.P- 3-1	751,845	1,312	746,201	4,332
4832 J.P- 3-2	666,389	335	620,361	45,693
4833 J P 3-3	149,958	-	136,664	13,294
4841 J.P- 4-1	704,088	751	702,697	639
4842 J P 4-2	556,378	454	550,587	5,337
4851 J.P- 5-1	451,500	1,637	435,497	14,367
4852 J.P- 5-2	570,587	724	567,724	2,139
<b>Subtotal Justice Administration</b>	<b>134,303,310</b>	<b>750,321</b>	<b>131,738,572</b>	<b>1,814,417</b>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	395,459	3,720	371,540	20,199
2070 Welfare Assistance	2,786,818	17,047	2,630,840	138,931
5110 Juvenile Administration	18,711,747	737,825	17,525,655	448,267
5114 Juvenile-Detention Center	13,249,778	13,750	13,143,741	92,288
5115 Juvenile-Emergency Shelter	2,138,007	696	2,136,767	545

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2013**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
5116 Juvenile-Letot Center	2,753,172	7,122	2,726,039	20,011
5117 Juvenile-Youth Village	3,641,557	12,206	3,620,225	9,126
5118 Juvenile-Medlock Center	3,816,107	6,064	3,792,856	17,187
5210 Health Administration	2,411,272	306,549	1,234,882	869,841
5211 Environmental Health	1,008,171	80,465	930,380	(2,674)
5212 Public Health Lab	1,794,077	63,475	1,658,365	72,237
5213 Preventive Health	2,126,340	44,946	2,116,892	(35,498)
5214 Communicable Disease Control	545,075	489	527,354	17,232
5215 STD Clinic	1,319,168	4,789	1,287,140	27,239
5216 TB Clinic	1,500,853	32,418	1,431,850	36,585
<b>Subtotal Health and Human Services</b>	<u>58,197,601</u>	<u>1,331,561</u>	<u>55,134,526</u>	<u>1,731,515</u>
5310 Budget Office Community Contracts (Menta	6,197,448	384,393	5,283,911	529,144
5330 CPS Program	3,177,844	686,940	2,184,034	306,870
<b>Subtotal Health and Social Services</b>	<u>9,375,292</u>	<u>1,071,334</u>	<u>7,467,945</u>	<u>836,014</u>
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	215,021	1,300	164,810	48,911
5430 Truancy Enforcement Center	631,789	59,864	566,041	5,884
9910 Countywide Appropriations	18,190,745	506,415	7,369,343	10,314,987
9930 Cash Match for Grants	4,510,851	-	4,510,851	-
9940 Reserves and Contingency	926,168	458	-	925,417
<b>Subtotal Other Operating</b>	<u>24,474,574</u>	<u>568,038</u>	<u>12,611,045</u>	<u>11,295,198</u>
9950 Emergency Reserves	35,600,744	-	-	35,600,744
<b>Grand Total (b)</b>	<u>\$ 508,855,974</u>	<u>\$ 8,631,275</u>	<u>\$ 439,375,778</u>	<u>\$ 60,848,628</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 TWELVE MONTHS ENDED SEPTEMBER 30, 2013

Exhibit C

FUND	FY 2013	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS				
	(a)	ACCRUED FY 12 REVERSED FY 13 (b)	(c)			
105 Road & Bridge	\$ 63,139,588	\$ 239,550	\$ 506,820	\$ 1,196,712	\$ 33,857,788	\$ 29,281,800
120 General Fund	508,855,974	1,827,085	8,631,275	46,430,218	451,950,892	56,905,082
126 Permanent Improvement Fund	7,731,131	2,985	2,367,786	939,291	5,522,450	2,208,681
162 Alternate Dispute Resolution	2,669,398	-	8,398	13,646	364,616	2,304,782
168 Dallas County Historical Commission	9,647	-	-	500	529	9,118
169 Historical Exhibit	3,717,348	-	-	460,766	3,661,153	56,195
195 Major Technology Fund	32,027,013	-	1,733,149	1,568,557	25,612,052	6,414,961
196 Major Projects	273,008,557	1,373,962	69,189,456	10,968,486	126,697,688	146,310,869
205 Interest & Debt Retirement Fund	27,939,866	-	-	12,055,889	37,633,309	(9,693,443)
466 Grants	116,057,879	6,145,323	7,734,133	11,226,232	84,424,050	31,633,829
467 HUD Section 8	35,523,837	2,394	(5,833)	2,632,003	31,955,866	3,567,971
468 Charter School Grants	14,061,147	265,515	37,767	734,966	7,439,671	6,621,476
470 Law Library Fund	1,248,984	-	69,884	58,202	1,041,358	207,626
471 Appellate Judicial System	523,814	-	-	40,460	406,969	116,845
Total	<u>\$ 1,086,514,183</u>	<u>\$ 9,856,814</u>	<u>\$ 90,272,835</u>	<u>\$ 88,325,927</u>	<u>\$ 810,568,391</u>	<u>\$ 275,945,792</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 TWELVE MONTHS ENDED SEPTEMBER 30, 2013**

Exhibit D

FUND	FY2013 BUDGET	INFO ONLY REVENUES ACCRUED FY12 REVERSED FY 13	MONTH OF SEPTEMBER 2013	TOTAL YTD REVENUE	BALANCE OF BUDGET
		(a)			
105 Road and Bridge	\$ 39,814,114	\$ (259,056)	\$ 4,329,509	\$ 40,880,714	\$ (1,066,600)
120 General Fund	435,847,653	(6,334,294)	14,857,405	440,782,160	(4,934,507) (b)
126 Permanent Improvement	2,813,163	13,000	12,245	2,740,239	72,924
162 Alternate Dispute	808,928	(185)	67,883	744,536	64,392
168 Historical Commission	28	(0)	1	17	11
169 Historical Exhibit	2,911,179	(105,255)	299,593	3,484,849	(573,670)
195 Major Technology	24,020,143	(8,519)	2,719,744	23,748,816	271,327
196 Major Projects	54,776,214	652,123	(7,284,086)	60,250,605	(5,474,391) (c)
205 Debt Service	24,582,347	(76,722)	12,233,914	36,799,305	(12,216,958) (d)
466 Projected Federal Grants	99,090,627	(10,180,118)	12,387,519	78,635,734	20,454,893
467 HUD Section 8	28,282,562	(117)	2,386,061	31,581,382	(3,298,820)
468 Charter School Grants	7,470,752	(453,020)	1,372,311	7,111,402	359,350
470 Law Library	997,493	(11,453)	89,082	971,218	26,275
471 Appellate Judicial	334,922	(2,183)	21,100	312,815	22,107
<b>TOTAL</b>	<u>\$ 721,750,125</u>	<u>\$ (16,765,799)</u>	<u>\$ 43,492,280</u>	<u>\$ 728,043,791</u>	<u>\$ (6,293,666)</u>

(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.

(b) Significant increase due to sales tax revenues are higher than expected due to vehicle sales and contribution from City of Dallas for transportation program.

(c) Significant increase due to reimbursement of inducement orders.

(d) Significant increase due to advance refunding not reduced by payment to bond escrow agent.

**SUMMARY OF COUNTY INDEBTEDNESS  
AS OF SEPTEMBER 30, 2013**

**Exhibit E**

Payment Fiscal Year	Principal	Interest	Total
	<b>(a)</b>		
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>\$ 136,430,000</u>	<u>\$ 21,721,868</u>	<u>\$ 158,151,868</u>

(a) Principal excludes premium on debt.

**INTERFUND TRANSFERS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 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	52,000	120	49169	52,000
169	2090	Historical Exhibit Fund	7910	125,589	120	49169	125,589
196	94046 (b)	Engineering Administration	7910	59,211	120	49196	59,211
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	206,792	120	49162	206,792
440	400	Inducement Order Reimbursements	7996	4,751,457	196	49400	4,751,457
466	0	Indirect Costs	7960	1,425,383	120	49460	1,425,383
466	0	Indirect Costs	7960	25,250	120	49466	25,250
466	0	County in Kind Transfers	7901	202,495	120	49801	202,495
466	0	County in Kind Transfers	7902	120,758	120	49802	120,758
466	0	County in Kind Transfers	7903	39,600	120	49803	39,600
470	6010	Law Library	7932	175,000	532	49470	175,000 (d)
471	4090	GF - Appellate Ct Fee	7910	105,704	120	49471	105,704
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	3,000,000	195	49532	3,000,000
532	94019 (b)	Civil Courts Escrow	7996	1,496,208	196	49532	1,496,208
532	94078 (b)	County Clerk Archive Fund	7996	4,716,335	196	49532	4,716,335
532	94081 (b)	Records Management - C/C & D/C	7910	735,711	120	49532	735,711
532	94404 (b)	Juvenile Case Manager Fee	7910	44,698	120	49532	44,698
532	94405 (b)	Law Library Escrow	7910	148,735	120	49532	148,735
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>				<u>48,246,726</u>	<u>48,246,726</u>		

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