



DALLAS COUNTY
COUNTY AUDITOR

June 5, 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 January 31, 2014

	<u>Exhibits</u>
Summary of Cash and Investments: Tax and Fee, Bond, Trust and Agency and School Funds as of January 31, 2014	A
General Fund: Funds Available Analysis for the four months ended January 31, 2014	B
Appropriations Budget/Actual: Tax and Fee Funds for the four months ended January 31, 2014	C
Revenue Budget/Actual: Tax and Fee Funds for the four months ended January 31, 2014	D
Summary of County Indebtedness as of January 31, 2014	E
Interfund Transfers for the four months ended January 31, 2014	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, 2014**

ASSETS

Cash and Investments		\$ 552,402,312
Inventories, Stock Room		1,851,816
Net Receivables - County Taxes	246,263,829	
Net Receivables - Other	<u>17,158,000 (a)</u>	
Subtotal Net Receivables	263,421,829	
Due from Other Governmental Units	<u>6,208,133</u>	
Total Receivables		269,629,962
General Fixed Assets	782,227,649	
Less: Accumulated Depreciation	<u>(341,281,972)</u>	440,945,677
Construction in Progress		87,794,533
Infrastructure		<u>26,671,048</u>
		555,411,259
Prepayments and other assets		2,924,798
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		<u>152,734,897</u>
TOTAL ASSETS		<u><u>\$ 1,534,955,045</u></u>

LIABILITIES, RESERVES AND FUND BALANCES

LIABILITIES:

Accounts Payable and Other Liabilities	16,304,934 (b)	
Due to Other Governmental Units	18,982,798	
Bonded Debt and Interest Payable to Maturity	<u>158,151,868</u>	
TOTAL LIABILITIES		193,439,600

FUND BALANCE

RESERVED:

Inventory and Prepayment Reserves		4,776,614
Investment in Fixed Assets		555,411,259
Projects		130,503,248
General Fund - Encumbrances		20,030,853
General Fund - Current Year Budgeted Operations		79,821,346
Projects - Encumbrances		104,454,248
Other - Encumbrances		13,191,459

UNRESERVED

General Fund		4,510,098 (b)
Other, includes taxes and other receivables which total	\$ 253,103,829	<u>428,816,319</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 1,534,955,045</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.

SUMMARY OF CASH AND INVESTMENTS
TAX AND FEE, BOND, TRUST AND AGENCY AND SCHOOL FUNDS
AS OF JANUARY 31, 2014

Exhibit A
1 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 33,787,968	\$ 70,049,469	\$ 103,837,437
00124 Jury Fund	17,135	-	17,135
00125 Petit Jury Fund	(10,719)	12,592	1,873
00130 Election Fund-Special	35,697	(112)	35,585
00170 Return Check Collection	(366,640)	(4,696)	(371,336)
00190 CMAQ-Congestion, Mitigation & Air	1,450,827	-	1,450,827
00196 Major Projects	189,150,011	14,614,960	203,764,971
00205 Interest & Debt Retirement Fund	4,209,751	1,207,220	5,416,970
00210 DS Arbitrage Rebate	168	0	168
00466 Projected Federal Grants	8,518,427	132,826	8,651,254
	<u>236,792,624</u>	<u>86,012,259</u>	<u>322,804,883</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	28,195,642	585,199	28,780,841
00126 Permanent Improvement Fund	4,140,613	514,218	4,654,831
00162 Alternate Dispute Resolution	2,333,752	(62,302)	2,271,450
00168 Dallas County Historical Commission	11,433	0	11,434
00169 Historical Exhibit	451,182	(28,354)	422,827
00195 Major Technology Fund	5,194,183	5,063,643	10,257,827
00467 HUD Section 8	3,630,584	282,447	3,913,031
00468 Charter School Grants	3,140,455	(386,499)	2,753,955
00470 Law Library Fund	270,620	(5,693)	264,926
00471 Appellate Judicial System	148,572	58,419	206,991
00500 Payroll	8,773,263	(8,778,157)	(4,894) (a)
00535 District Attorney Forfeiture	272,927	9	272,936
00538 DA - Check Processing	61,911	2,327	64,239
00540 DA - Forfeitures-Federal	156,107	(1,051)	155,056
00541 DA - Forfeitures-State	616,228	(2,504)	613,725
00547 DA - State Forfeitures/Other	142,652	4	142,656
00704 Unallocated Tax	101,722,831	36,397,629	138,120,460
	<u>159,262,955</u>	<u>33,639,334</u>	<u>192,902,289</u>
Capital Project Funds:			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	11,664,690	(1,672,780)	9,991,910
00440 Tax Notes Series 2013	19,613,357	(2,263,410)	17,349,946
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>32,161,330</u>	<u>(3,936,190)</u>	<u>28,225,140</u>
Road Funds:			
00414 1995 Road Bond Fund	42,705	-	42,705
00418 Road Bond Series 1996	62,087	-	62,087
00424 Unlimited Tax Road Bonds Series	2,939,148	-	2,939,148
00427 Unlimited Tax Refunding & Improv	4,918,769	-	4,918,769
00481 Public Property Finance Obligati	86,303	-	86,303
00490 Unlimited Tax Road Bond Fund	129,734	-	129,734
00492 1992 Road Bond Fund	86,591	-	86,591
00494 Unlimited Tax Road Bond Fund	204,663	-	204,663
	<u>8,470,000</u>	<u>-</u>	<u>8,470,000</u>
Total Governmental Funds Cash and Investments	<u>436,686,910</u>	<u>115,715,403</u>	<u>552,402,312</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, 2014

Exhibit A
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	1,424,456	70,597	1,495,053
Fiduciary and All Agency Funds:			
00128 Adult Probation Fund	9,554,454	(2,755,818)	6,798,636
00166 State Report Interest Fund	3,072,454	(2,231,077)	841,377
00501 County Clerk-Special	35,071,097	(2,268,426)	32,802,671
00502 County Clerk-Trust	14,383,446	105,813	14,489,259
00503 District Clerk-Special	8,042,672	217,425	8,260,097
00504 District Clerk-Trust	24,552,084	(155,628)	24,396,456
00505 Sheriff-Special	866,833	578	867,410
00506 County Clerk Special Trust Fund	12,297,707	2,563,604	14,861,311
00532 Escrow Fund	37,691,691	(578,331)	37,113,361
00537 Youth Village Special Fund	518	0	518
00542 DA - Police Agencies	36,660	1	36,661
00543 Adult Probation-Restitution	1,598,800	20,295	1,619,095
00544 DA - Attorney General	26,540	5	26,544
00545 DA - Unadjudicated-Gambling	57,966	3	57,969
00546 DA - Forfeitures-Narcotics	8,882	(1,532)	7,350
00550 Justice of the Peace 1-1 Special	619,846	1,021	620,867
00551 Justice of the Peace 1-2 Special	341,696	(143)	341,553
00553 Justice of the Peace 3-3 Special	107,137	(1,874)	105,263
00554 Justice of the Peace 2-1 Special	387,169	293	387,462
00555 Justice of the Peace 2-2 Special	131,368	(958)	130,410
00556 Justice of the Peace 3-1 Special	44,713	969	45,682
00557 Justice of the Peace 3-2 Special	172,835	(4,258)	168,577
00559 Justice of the Peace 4-1 Special	421,243	1,368	422,610
00560 Justice of the Peace 4-2 Special	80,930	(1,717)	79,213
00561 Justice of the Peace 5-1 Special	17,360	1,411	18,771
00562 Justice of the Peace 5-2 Special	256,620	527	257,147
00570 Dallas County Housing Fin.	49,484	3	49,488
00571 Dallas County Housing Fin.	753,428	42	753,470
00580 Constable 1 Special Fund No. 580	7,805	9,360	17,164
00581 Constable 2 Special Fund No. 581	1,707	-	1,707
00582 Constable 3 Special Fund No. 582	5,210	-	5,210
00584 Constable 4 Special Fund No. 584	6,154	50	6,204
00586 Constable 5 Special Fund No. 586	79,537	(6,083)	73,454
	<u>150,746,042</u>	<u>(5,083,075)</u>	<u>145,662,966</u>
Grand Total (Including Internal Service Fund)	<u>\$ 588,857,407</u>	<u>\$ 110,702,925</u>	<u>\$ 699,560,332</u>
School Funds			
Operating	\$ 6,106,172	\$ 8,621,554	\$ 14,727,726
Payroll	40,000	-	40,000
Bonds	2,488,565	(618,704)	1,869,861
Total School Funds	<u>8,634,737</u>	<u>8,002,850</u>	<u>16,637,587</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 FOUR MONTHS ENDED JANUARY 31, 2014

Department	Budget (a)	Encumbrance	Actual	Funds Available
General Government				
1010 GG-County Judge	\$ 492,545	\$ 2,755	\$ 139,290	\$ 350,501
1011 Truancy Courts	1,526,285	23,508	400,806	1,101,971
1020 GG-Commissioners Court Administrator	1,580,544	21,437	441,911	1,117,196
1021 GG-Operation Services-Engineering	1,717,682	550,885	870,771	296,026
1022 GG-Operation Services- Facilities	15,353,991	2,936,705	4,890,490	7,526,796
1023 GG-Operation Services- Comm/Central Svcs	3,672,383	770,865	815,315	2,086,203
1024 GG-Operations Services-Records Mgt	797,164	62,825	203,916	530,423
1027 GG-Operations-Auto Service Center	2,523,829	1,221,058	569,852	732,919
1028 GG-Operations-Facility Quality Assurance	-	-	-	-
1035 GG- Tax Assessor/Collector	11,982,992	167,203	3,895,589	7,920,200
1040 Human Resource/Civil Service	5,481,043	35,076	960,820	4,485,147
1041 HRCS - 52e Employees	-	-	-	-
1050 GG-County Treasurer	1,078,425	16,218	345,101	717,106
1060 Office of Budget and Evaluation	527,724	5,281	164,369	358,074
1070 GG-County Auditor	6,413,066	7,126	1,872,957	4,532,983
1080 GG-Purchasing	918,582	5,348	295,898	617,336
1210 Elections	5,792,958	233,980	2,228,582	3,330,395
Subtotal General Government	<u>59,859,213</u>	<u>6,060,269</u>	<u>18,095,666</u>	<u>35,703,278</u>
Community Services				
2030 Park and Open Space	-	-	-	-
2050 Texas Cooperative Extension/Dallas Cty	297,146	4,320	79,973	212,853
2060 Veterans Service	227,235	2,382	61,503	163,350
Subtotal Community Services	<u>524,381</u>	<u>6,703</u>	<u>141,476</u>	<u>376,203</u>
Law Enforcement				
3110 Executive	979,704	6,373	304,194	669,137
3111 Special Investigation	-	-	-	-
3112 Intelligence	-	-	-	-
3113 Internal Affairs	686,206	1,538	233,365	451,302
3121 General Services	911,307	481	309,772	601,054
3122 Personnel	734,786	25,882	263,305	445,599
3123 Training	592,277	38,954	197,625	355,697
3124 Communications	1,937,087	3,054	696,180	1,237,853
3125 Fiscal	2,326,325	135,935	816,693	1,373,697
3126 Photo Lab	272,720	12,393	88,637	171,691
3128 Bonds	2,281,913	5,101	676,871	1,599,940
3129 Bailiff	7,992,912	1,758	2,858,450	5,132,705
3130 Warrants	4,233,927	16,066	1,470,664	2,747,198
3131 Fugitive Transportation	1,823,556	803	607,982	1,214,771
3132 Civil	1,992,627	4,637	672,809	1,315,181
3133 Patrol	-	-	-	-
3134 Criminal Investigation	2,349,372	39,193	788,752	1,521,427
3135 Physical Evidence	-	-	-	-
3136 FLEET	153,291	953	48,154	104,184
3137 Freeway Management Program	11,107,352	391,014	3,757,912	6,958,426
3140 Detention Services	951,279	6,707	349,721	594,851
3141 North Tower	24,247,114	44,570	8,208,262	15,994,282
3142 West Tower	18,083,040	32,819	5,990,544	12,059,677
3144 Suzanne B. Kays Jail	-	-	-	-
3145 George Allen Jail	1,579,772	2,085	4,752,096	(3,174,409)
3146 Decker Jail	-	-	-	-
3147 Central Intake	10,736,535	27,606	3,765,913	6,943,016
3148 South Tower	18,137,495	28,400	6,294,013	11,815,081
3150 Classification and Release	7,958,564	46,120	2,810,849	5,101,595
3152 Central Kitchen	8,454,844	400,165	2,491,817	5,562,862
3153 Central Laundry	1,355,938	-	468,796	887,142
3154 Inmate Transport	12,050,205	2,784	400	12,047,021
Subtotal Sheriff	<u>143,930,148</u>	<u>1,275,392</u>	<u>48,923,776</u>	<u>93,730,980</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 FOUR MONTHS ENDED JANUARY 31, 2014

Exhibit B
Page 2 of 4

Department	Budget	Encumbrance	Actual	Funds Available
	(a)			
3210 Constable Precinct #1	1,884,152	6,875	552,340	1,324,937
3220 Constable Precinct #2	2,231,464	7,164	702,504	1,521,797
3230 Constable Precinct #3	1,852,665	5,255	606,885	1,240,525
3240 Constable Precinct #4	1,699,166	8,902	529,977	1,160,287
3250 Constable Precinct #5	1,292,896	4,057	424,449	864,389
Subtotal Constable	8,960,343	32,253	2,816,155	6,111,935
3311 Crime Lab	5,699,509	677,243	1,573,780	3,448,487
3312 Medical Examiner	5,959,408	466,218	1,846,369	3,646,822
3313 Breath Alcohol Program	352,125	550	104,583	246,992
Subtotal Institute of Forensic Sciences	12,011,043	1,144,011	3,524,731	7,342,300
3320 Community Supervision	495,140	212,314	198,854	83,972
3321 Pre/Post Trial Release Program	-	-	-	-
3330 Public Service Program	1,164,632	18,531	299,166	846,935
Subtotal Law Enforcement	166,561,306	2,682,501	55,762,682	108,116,123
Justice Administration				
3340 Building Security	2,535,504	427,746	689,261	1,418,498
3341 Emergency Management	515,111	6,048	175,324	333,739
3342 Fire Marshal	926,286	255,993	233,491	436,802
4011 District Attorney	39,105,722	448,424	13,039,597	25,617,701
4012 DA-Special Allocation	-	-	3,451	(3,451)
4013 Drug Court Program	317,851	503	108,800	208,549
4014 Jail Diversion	2,184,514	22,814	474,052	1,687,647
4015 Divert Court Department	255,839	48,675	78,744	128,419
4020 District Clerk	12,969,476	78,670	3,970,010	8,920,796
4031 County Clerk	10,121,015	92,777	3,041,840	6,986,398
4032 County Clerk-Collections	949,130	22,597	291,658	634,875
4033 Truancy Courts Clerks	1,265,748	-	371,523	894,225
4040 Public Defender	11,733,220	42,103	3,682,906	8,008,211
4051 District Court Administration	173,446	962	54,654	117,829
4053 Child Support Payments Office	-	-	-	-
4056 Domestic Relations Office Administration	2,336,370	16,617	709,257	1,610,496
4060 Jury Service	2,214,151	171,995	578,459	1,463,697
4065 Grand Jury Service	205,000	-	102,300	102,700
4071 5th Court of Appeals	139,289	-	44,648	94,641
4072 First Admin. Judicial Region	140,698	-	144,697	(3,999)
4080 Court Cost Miscellaneous	7,967,270	27,827	123,601	7,815,842
4110 14th Civil District Court	226,167	1,170	68,951	156,046
4115 44th Civil District Court	232,317	1,218	73,203	157,897
4120 68th Civil District Court	213,619	1,022	62,686	149,912
4125 95th Civil District Court	228,087	1,286	69,033	157,769
4130 101st Civil District Court	229,064	1,288	73,199	154,577
4135 116th Civil District Court	230,850	1,485	73,403	155,961
4140 134th Civil District Court	265,760	755	83,423	181,582
4145 160th Civil District Court	228,646	1,319	72,024	155,302
4150 162nd Civil District Court	233,670	1,229	70,271	162,171
4155 191st Civil District Court	241,387	1,256	63,937	176,194
4160 192nd Civil District Court	240,823	870	74,419	165,534
4165 193rd Civil District Court	248,852	1,205	68,930	178,717
4170 298th Civil District Court	228,785	802	70,990	156,992
4175 Civil District Masters	287,432	1,689	91,736	194,007
4180 Civil Tax Court	78,135	367	32,721	45,047
4210 254th Family Court	407,987	2,118	152,429	253,440
4215 255th Family Court	446,782	1,150	166,248	279,384
4220 256th Family Court	407,183	1,219	148,877	257,087
4225 301st Family Court	509,938	962	208,786	300,190
4230 302nd Family Court	453,328	1,475	166,025	285,828
4235 303rd Family Court	427,105	964	137,876	288,266
4240 330th Family Court	420,434	1,551	178,012	240,870

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, 2014**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4250 IV-D Court	252,000	459	77,345	174,197
4310 304th Juvenile Court	2,614,605	527,360	1,205,063	882,181
4320 305th Juvenile Court	2,525,668	1,152,596	1,073,775	299,297
4401 Criminal District Court #1	687,757	890	336,319	350,547
4402 Criminal District Court #2	677,513	1,125	326,925	349,464
4403 Criminal District Court #3	661,058	1,340	247,465	412,253
4404 Criminal District Court #4	629,556	953	223,370	405,233
4405 Criminal District Court #5	677,060	791	319,593	356,676
4406 Criminal District Court #6	661,035	2,277	279,007	379,751
4407 Criminal District Court #7	774,354	924	601,766	171,664
4410 194th Criminal District Court	729,799	1,045	332,436	396,317
4415 195th Criminal District Court	690,553	1,333	254,611	434,610
4420 203rd Criminal District Court	706,514	1,169	238,584	466,761
4425 204th Criminal District Court	731,988	591	310,497	420,900
4430 265th Criminal District Court	592,792	965	214,628	377,199
4435 282nd Criminal District Court	585,274	1,101	228,258	355,915
4440 283rd Criminal District Court	663,500	1,023	246,883	415,594
4445 291st Criminal District Court	625,556	1,177	322,206	302,173
4450 292nd Criminal District Court	672,197	2,462	257,728	412,007
4455 363rd Criminal District Court	642,545	753	376,989	264,803
4460 Criminal District Magistrates	1,517,295	2,360	502,986	1,011,949
4465 Staff Attorneys	453,567	11,749	149,854	291,964
4470 Criminal District Court Manager	230,315	1,593	83,443	145,280
4501 County Court at Law #1	385,153	2,334	121,505	261,313
4502 County Court at Law #2	391,139	501	126,476	264,162
4503 County Court at Law #3	396,545	2,530	131,890	262,124
4504 County Court at Law #4	434,610	604	126,385	307,621
4505 County Court at Law #5	404,629	620	120,385	283,623
4601 County Criminal Court #1	431,521	678	162,885	267,957
4602 County Criminal Court #2	475,211	1,918	156,465	316,827
4603 County Criminal Court #3	462,186	1,211	205,790	255,185
4604 County Criminal Court #4	472,691	1,825	157,570	313,296
4605 County Criminal Court #5	413,947	2,619	141,075	270,253
4606 County Criminal Court #6	526,828	1,914	172,076	352,838
4607 County Criminal Court #7	449,348	548	156,818	291,981
4608 County Criminal Court #8	480,638	945	173,974	305,719
4609 County Criminal Court #9	438,939	1,795	152,499	284,645
4610 County Criminal Court #10	449,928	903	148,915	300,109
4611 County Criminal Court #11	562,204	2,063	169,086	391,056
4615 County Criminal Court of Appeals	352,261	1,376	89,827	261,058
4616 County Criminal Court of Appeals #2	449,896	2,986	172,707	274,203
4617 County Criminal Court - Magistrate	140,182	44	45,650	94,488
4620 County Criminal Court Manager	175,709	4,340	53,098	118,271
4701 Probate Court #1	597,203	3,919	176,719	416,564
4702 Probate Court #2	628,747	2,359	196,190	430,198
4703 Probate Court #3	1,276,341	13,887	422,448	840,006
4704 Investigators/Court Visitor Program	368,495	5,104	162,298	201,092
4811 J.P- 1-1	1,043,575	9,680	321,908	711,987
4812 J.P- 1-2	510,438	6,188	179,356	324,894
4821 J.P- 2-1	601,126	6,767	200,343	394,016
4822 J.P- 2-2	657,368	5,744	208,897	442,727
4831 J.P- 3-1	766,654	7,127	249,477	510,050
4832 J.P- 3-2	713,916	3,974	202,333	507,609
4833 J P 3-3	154,186	-	46,430	107,756
4841 J.P- 4-1	580,226	4,454	220,736	355,036
4842 J P 4-2	568,100	9,935	152,339	405,826
4851 J.P- 5-1	628,370	5,501	130,241	492,627
4852 J.P- 5-2	647,848	2,296	211,075	434,478
Subtotal Justice Administration	139,580,652	3,524,878	44,201,053	91,854,720

Health and Social Services

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, 2014**

Exhibit B
Page 4 of 4

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
1110 Employee Health Clinic	414,459	10,035	128,046	276,378
2070 Welfare Assistance	2,998,265	56,024	1,054,494	1,887,747
5110 Juvenile Administration	20,079,126	1,638,986	6,442,792	11,997,348
5114 Juvenile-Detention Center	14,512,560	56,393	4,307,262	10,148,905
5115 Juvenile-Emergency Shelter	2,192,817	2,529	688,347	1,501,940
5116 Juvenile-Letot Center	3,049,712	17,133	909,689	2,122,890
5117 Juvenile-Youth Village	3,776,846	23,299	1,173,338	2,580,209
5118 Juvenile-Medlock Center	4,364,188	17,125	1,257,250	3,089,814
5210 Health Administration	1,798,365	334,644	422,356	1,041,365
5211 Environmental Health	961,895	52,200	306,641	603,054
5212 Public Health Lab	1,914,237	359,170	529,291	1,025,776
5213 Preventive Health	2,670,397	123,666	640,023	1,906,708
5214 Communicable Disease Control	569,538	3,969	124,168	441,400
5215 STD Clinic	1,650,339	29,740	427,455	1,193,144
5216 TB Clinic	1,845,232	85,320	536,517	1,223,395
Subtotal Health and Human Services	<u>62,797,977</u>	<u>2,810,233</u>	<u>18,947,670</u>	<u>41,040,073</u>
5310 Budget Office Community Contracts (Menta	3,804,766	398,561	2,370,891	1,035,314
5330 CPS Program	3,338,893	2,628,441	617,450	93,003
Subtotal Health and Social Services	<u>7,143,660</u>	<u>3,027,002</u>	<u>2,988,341</u>	<u>1,128,317</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	218,687	7,350	64,803	146,534
5430 Truancy Enforcement Center	658,852	431,602	200,010	27,240
9910 Countywide Appropriations	11,588,798	1,479,857	1,841,869	8,267,072
9930 Cash Match for Grants	4,170,648	-	216,160	3,954,488
9940 Reserves and Contingency	1,590,021	458	-	1,589,563
Subtotal Other Operating	<u>18,227,007</u>	<u>1,919,268</u>	<u>2,322,842</u>	<u>13,984,897</u>
9950 Emergency Reserves	44,974,388	-	-	44,970,579
Grand Total (b)	<u>\$ 499,668,583</u>	<u>\$ 20,030,853</u>	<u>\$ 142,459,730</u>	<u>\$ 337,174,190</u>
(a) Budget includes encumbrances which are carried forward from FY 13 in the amount of				<u>\$ 8,628,588</u>
(b) Reconciliation of budget components to budget funds available				
LAB FY 14	491,039,996.00			
Carryforward	8,628,587.55			
Rounding	(0.37)			
Budget	<u>499,668,583.18</u>			
Budget per budget funds available	<u>499,668,583.18</u>			
Difference	<u>-</u>			

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

APPROPRIATIONS
BUDGET/ACTUAL - TAX AND FEE FUNDS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2014

Exhibit C

FUND	FY 2014	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS ACCRUED FY 13 REVERSED FY 14				
	(a)	(b)	(c)			
105 Road & Bridge	\$ 65,623,287	\$ 81,914	\$ 724,921	\$ 1,952,674	\$ 17,815,962	\$ 47,807,325
120 General Fund	499,668,583	4,973,988	20,030,853	47,263,142	162,490,583	337,178,000
126 Permanent Improvement Fund	7,228,211	520,354	1,940,279	438,023	2,748,908	4,479,303
162 Alternate Dispute Resolution	3,087,302	6,486	2,520	103,123	140,913	2,946,389
168 Dallas County Historical Commission	11,967	-	-	-	-	11,967
169 Historical Exhibit	3,472,601	618	-	365,975	1,136,496	2,336,105
195 Major Technology Fund	27,389,962	681,360	4,054,889	1,744,360	11,749,395	15,640,567
196 Major Projects	230,643,524	5,202,315	77,862,527	2,937,540	90,741,473	139,902,051
205 Interest & Debt Retirement Fund	34,832,660	750	-	-	-	34,832,660
466 Grants	91,525,926	2,542,634	10,032,345	5,549,787	28,332,605	63,193,321
467 HUD Section 8	34,315,241	117,199	114,954	2,593,704	10,446,970	23,868,272
468 Charter School Grants	8,177,177	179,430	74,901	806,399	2,317,635	5,859,542
470 Law Library Fund	1,164,553	6,448	301,539	70,725	532,951	631,602
471 Appellate Judicial System	429,773	4,070	-	15,176	69,284	360,489
Total	<u>\$ 1,007,570,768</u>	<u>\$ 14,317,566</u>	<u>\$ 115,139,728</u>	<u>\$ 63,840,629</u>	<u>\$ 328,523,174</u>	<u>\$ 679,047,593</u>

(a) Budget includes Legally Adopted Budget, Carry-Forward Budget from FY13 and Prior Year Budget.

(b) Appropriations are budgeted on a cash basis. FY 14 Monthly YTD appropriations are cash basis. Appropriations paid in October and November accrued at September 30, 2013 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, 2014**

Exhibit D

FUND	FY2014 BUDGET	INFO ONLY REVENUES ACCRUED FY13 REVERSED FY 14 (a)	MONTH OF JANUARY 2014	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 38,041,838	\$ 107,550	\$ 2,486,523	\$ 15,578,622	\$ 22,463,216
120 General Fund	430,765,947	(8,427,999)	107,440,134	153,378,440	277,387,507
126 Permanent Improvement	2,875,560	17,667	920,887	1,106,834	1,768,726
162 Alternate Dispute	740,084	(2,755)	40,491	207,748	532,336
168 Historical Commission	28	(0)	0	2	26
169 Historical Exhibit	3,472,601	(153,422)	325,587	1,389,263	2,083,338
195 Major Technology	21,664,857	(213,893)	6,963,167	8,622,286	13,042,571
196 Major Projects	73,696,412	680,131	16,358,502	25,906,152	47,790,260
205 Debt Service	31,742,438	(9,123)	1,207,220	2,608,819	29,133,619
466 Projected Federal Grants	77,106,900	(12,915,722)	6,140,994	18,960,499	58,146,401
467 HUD Section 8	28,761,292	-	2,741,290	9,506,319	19,254,973
468 Charter School Grants	7,713,414	(595,108)	431,212	1,732,363	5,981,051
470 Law Library	964,593	(11,987)	50,998	259,193	705,400
471 Appellate Judicial	309,039	(2,895)	78,568	146,108	162,931
TOTAL	\$ 717,855,003	\$ (21,527,555)	\$ 145,185,574	\$ 239,402,649	\$ 478,452,354

(a) Revenues are budgeted on a cash basis. FY 14 Monthly YTD revenues are cash basis. Revenues received in October and November accrued at September 30, 2013 are indicated in the column titled Info Only. Amounts in brackets were accrued revenue credits at September 30, 2013 which were reversed in FY 14.

**SUMMARY OF COUNTY INDEBTEDNESS
AS OF JANUARY 31, 2014**

Exhibit E

Payment Fiscal Year	Principal	Interest	Total
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>

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, 2014

Exhibit F

FROM:

TO:

FUND	DEPT	DESCRIPTION	ACCT	AMOUNT	FUND	ACCT	AMOUNT
105	2550	Road Reserves	7910	1,986,474	120	49105	1,986,474
105	2550	Road Reserves	7910	500,000	120	49105	500,000
105	2550	Road Reserves	7996	5,000,000	196	49105	5,000,000
105	2550	Road Reserves	7905	7,533,722	105	49105	7,533,722 (a)
169	2090	Historical Exhibit Fund	7910	13,333	120	49169	13,333
195	1090	MTF - Trans to GF	7910	176,505	120	49195	176,505
195	1090	MTF - Trans to MCDF	7966	623,694	196	49195	623,694
195	1090	MTF - Trans to MCDF	7966	308,455	196	49195	308,455
196	2010	Streets & Highways Misc Transfers	7910	27,238	120	49196	27,238
162	4054	Alternative Dispute	7910	87,005	120	49162	87,005
532	94019 (b)	Civil Courts Escrow	7996	464,482	196	49532	464,482
532	94036 (b)	Elections Escrow	7910	22,249	196	49532	22,249
532	94081 (b)	Records Management - C/C & D/C	7910	203,916	120	49532	203,916
532	94404 (b)	Juvenile Case Manager Fee	7910	5,468	120	49532	5,468
532	94405 (b)	Law Library Escrow	7910	28,589	120	49532	28,589
532	91002 (b)	Sheriff Federal Forfeitures	7910	56,568	120	49532	56,568
TOTAL				<u>17,037,698</u>	<u>17,037,698</u>		

(a) Transfers to departments 2510,2520,2530, and 2540.

(b) Represent project number.