



DALLAS COUNTY
COUNTY AUDITOR

June 11, 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 May 31, 2014

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

A handwritten signature in blue ink that reads "Virginia Porter".

Virginia Porter
County Auditor

/jh
cc: County Treasurer

**BALANCE SHEET TAX, FEE AND BOND FUNDS
AS OF MAY 31, 2014**

ASSETS

Cash and Investments		\$ 539,910,939
Inventories, Stock Room		1,883,296
Net Receivables - County Taxes	8,881,877	
Net Receivables - Other	<u>17,158,000 (a)</u>	
Subtotal Net Receivables	26,039,877	
Due from Other Governmental Units	<u>8,647,982</u>	
Total Receivables		34,687,860
General Fixed Assets	782,361,912	
Less: Accumulated Depreciation	<u>(346,137,709)</u>	436,224,203
Construction in Progress		105,873,639
Infrastructure		<u>26,671,048</u>
		568,768,892
Prepayments and other assets		2,907,274
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		<u>123,669,623</u>
TOTAL ASSETS		<u><u>\$ 1,271,827,884</u></u>

LIABILITIES, RESERVES AND FUND BALANCES

LIABILITIES:

Accounts Payable and Other Liabilities	13,949,263 (b)	
Due to Other Governmental Units	18,787,156	
Bonded Debt and Interest Payable to Maturity	<u>144,859,909</u>	
TOTAL LIABILITIES		177,596,329

FUND BALANCE

RESERVED:

Inventory and Prepayment Reserves		4,790,571
Investment in Fixed Assets		568,768,892
Projects		158,944,201
General Fund - Encumbrances		15,383,097
General Fund - Current Year Budgeted Operations		175,631,229
Projects - Encumbrances		98,147,498
Other - Encumbrances		8,644,491

UNRESERVED

General Fund		9,143,054 (b)
Other, includes taxes and other receivables which total	\$ 15,721,877	<u>54,778,522</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 1,271,827,884</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 MAY 31, 2014**

Exhibit A
1 of 2

FUND	<u>Beginning Balance</u>	<u>Net Monthly Activity</u>	<u>Ending Balance</u>
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 216,854,200	\$ (20,221,685)	\$ 196,632,516
00124 Jury Fund	17,135	-	17,135
00125 Petit Jury Fund	9,378	(14,391)	(5,013)
00130 Election Fund-Special	35,897	(2,769)	33,128
00170 Return Check Collection	(367,869)	(340)	(368,209)
00190 CMAQ-Congestion, Mitigation & Air	1,450,827	-	1,450,827
00196 Major Projects	225,770,819	4,819,190	230,590,009
00205 Interest & Debt Retirement Fund	20,682,585	507,702	21,190,286
00210 DS Arbitrage Rebate	168	0	168
00466 Projected Federal Grants	12,789,698	(1,254,400)	11,535,298
	<u>477,242,836</u>	<u>(16,166,693)</u>	<u>461,076,143</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	27,968,161	(7,996,515)	19,971,646
00126 Permanent Improvement Fund	5,507,614	(317,039)	5,190,574
00162 Alternate Dispute Resolution	2,354,583	55,745	2,410,329
00168 Dallas County Historical Commission	11,435	1	11,436
00169 Historical Exhibit	538,519	99,082	637,600
00195 Major Technology Fund	18,780,642	(1,169,099)	17,611,543
00467 HUD Section 8	4,748,094	51,694	4,799,787
00468 Charter School Grants	2,627,829	516,547	3,144,375
00470 Law Library Fund	371,769	(145,282)	226,487
00471 Appellate Judicial System	172,913	(26,664)	146,248
00500 Payroll	(6,542)	1,322	(5,220) (a)
00535 District Attorney Forfeiture	272,956	8	272,964
00538 DA - Check Processing	85,069	5,318	90,387
00540 DA - Forfeitures-Federal	114,668	(767)	113,901
00541 DA - Forfeitures-State	431,837	(38,924)	392,913
00547 DA - State Forfeitures/Other	142,971	4	142,974
00704 Unallocated Tax	2,248,526	(641,820)	1,606,706
	<u>66,371,040</u>	<u>(9,606,390)</u>	<u>56,764,651</u>
Capital Project Funds:			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	3,752,289	-	3,752,289
00440 Tax Notes Series 2013	10,086,697	(1,122,125)	8,964,572
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>14,722,269</u>	<u>(1,122,125)</u>	<u>13,600,144</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>566,806,146</u>	<u>(26,895,208)</u>	<u>539,910,939</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 MAY 31, 2014**

Exhibit A
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	<u>1,510,903</u>	<u>(12,313)</u>	<u>1,498,590</u>
Fiduciary and All Agency Funds:			
00128 Adult Probation Fund	7,700,421	(2,349,464)	5,350,957
00166 State Report Interest Fund	1,127,526	1,168,565	2,296,091
00501 County Clerk-Special	30,875,268	(752,505)	30,122,763
00502 County Clerk-Trust	14,900,432	89,330	14,989,761
00503 District Clerk-Special	7,220,867	(55,087)	7,165,780
00504 District Clerk-Trust	26,973,616	222,994	27,196,610
00505 Sheriff-Special	857,819	(8,720)	849,100
00506 County Clerk Special Trust Fund	16,364,174	593,688	16,957,862
00532 Escrow Fund	41,778,662	(1,283,563)	40,495,098
00537 Youth Village Special Fund	518	0	518
00542 DA - Police Agencies	36,664	1	36,665
00543 Adult Probation-Restitution	1,690,955	98,481	1,789,435
00544 DA - Attorney General	26,557	4	26,562
00545 DA - Unadjudicated-Gambling	57,975	2	57,978
00546 DA - Forfeitures-Narcotics	63,354	10	63,365
00550 Justice of the Peace 1-1 Special	616,224	1,438	617,663
00551 Justice of the Peace 1-2 Special	344,362	1,323	345,686
00553 Justice of the Peace 3-3 Special	97,186	(1,984)	95,202
00554 Justice of the Peace 2-1 Special	390,896	1,990	392,885
00555 Justice of the Peace 2-2 Special	130,020	511	130,530
00556 Justice of the Peace 3-1 Special	45,469	15,181	60,649
00557 Justice of the Peace 3-2 Special	166,843	681	167,524
00559 Justice of the Peace 4-1 Special	423,555	3,378	426,932
00560 Justice of the Peace 4-2 Special	77,094	(100)	76,995
00561 Justice of the Peace 5-1 Special	17,729	602	18,331
00562 Justice of the Peace 5-2 Special	258,690	(602)	258,088
00570 Dallas County Housing Fin.	49,495	3	49,499
00571 Dallas County Housing Fin.	510,031	29	510,060
00580 Constable 1 Special Fund No. 580	21,527	(531)	20,996
00581 Constable 2 Special Fund No. 581	1,707	-	1,707
00582 Constable 3 Special Fund No. 582	12,660	(3,057)	9,602
00584 Constable 4 Special Fund No. 584	6,154	849	7,003
00586 Constable 5 Special Fund No. 586	71,274	285	71,559
	<u>152,915,723</u>	<u>(2,256,267)</u>	<u>150,659,456</u>
Grand Total (Including Internal Service Fund)	<u>\$ 721,232,773</u>	<u>\$ (29,163,789)</u>	<u>\$ 692,068,984</u>
School Funds			
Operating	\$ 12,715,936	\$ 2,576,074	\$ 15,292,010
Payroll	40,000	-	40,000
Bonds	1,654,190	18,242,087	19,896,277
Total School Funds	<u>14,410,126</u>	<u>20,818,161</u>	<u>35,228,287</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 EIGHT MONTHS ENDED MAY 31, 2014**

**Exhibit B
Page 1 of 4**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
General Government				
1010 GG-County Judge	\$ 492,545	\$ 3,978	\$ 281,054	\$ 207,513
1011 Truancy Courts	1,526,285	14,204	827,885	684,196
1020 GG-Commissioners Court Administrator	1,581,539	20,482	906,878	654,180
1021 GG-Operation Services-Engineering	1,718,062	382,312	1,151,017	184,733
1022 GG-Operation Services- Facilities	15,353,991	2,005,475	8,901,430	4,447,086
1023 GG-Operation Services- Comm/Central Svcs	3,835,058	1,348,208	1,742,749	744,101
1024 GG-Operations Services-Records Mgt	811,223	53,997	418,174	339,052
1027 GG-Operations-Auto Service Center	2,842,559	748,269	1,650,444	443,846
1035 GG- Tax Assessor/Collector	12,173,482	133,132	7,501,285	4,539,066
1040 Human Resource/Civil Service	5,495,713	86,727	1,757,488	3,651,497
1050 GG-County Treasurer	1,083,325	8,577	688,930	385,818
1060 Office of Budget and Evaluation	527,724	3,726	331,824	192,173
1070 GG-County Auditor	6,436,066	8,040	3,670,834	2,757,192
1080 GG-Purchasing	918,582	2,616	585,409	330,558
1210 Elections	5,792,958	169,503	4,487,071	1,136,383
Subtotal General Government	60,589,111	4,989,246	34,902,472	20,697,394
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	297,146	2,304	157,500	137,342
2060 Veterans Service	227,516	1,025	129,075	97,416
Subtotal Community Services	524,663	3,328	286,576	234,758
Law Enforcement				
3110 Executive	979,704	5,764	599,846	374,095
3113 Internal Affairs	686,206	1,274	455,540	229,392
3121 General Services	911,307	247	644,837	266,223
3122 Personnel	734,786	28,188	526,510	180,088
3123 Training	592,277	20,455	375,911	195,911
3124 Communications	1,937,087	3,206	1,197,186	736,696
3125 Fiscal	2,326,325	31,074	1,576,775	718,476
3126 Photo Lab	272,720	11,087	178,527	83,107
3128 Bonds	2,281,913	3,787	1,403,790	874,336
3129 Bailiff	7,992,912	1,135	5,709,523	2,282,254
3130 Warrants	4,233,927	13,359	2,892,615	1,327,953
3131 Fugitive Transportation	1,823,556	265	1,288,810	534,481
3132 Civil	1,992,627	5,387	1,324,299	662,941
3133 Patrol	-	-	(67)	67
3134 Criminal Investigation	2,349,372	34,201	1,552,181	762,991
3136 FLEET	153,291	953	94,890	57,447
3137 Freeway Management Program	11,170,202	317,928	7,124,272	3,728,002
3140 Detention Services	951,279	5,003	671,802	274,474
3141 North Tower	24,247,114	51,200	15,713,169	8,482,744
3142 West Tower	18,083,040	17,801	11,478,515	6,586,723
3144 Suzanne B. Kays Jail	-	-	297	(297)
3145 George Allen Jail	1,613,343	2,505	5,325,003	(3,714,164)
3147 Central Intake	10,736,535	12,033	7,307,189	3,417,313
3148 South Tower	18,162,495	14,923	12,208,424	5,939,148
3150 Classification and Release	7,978,564	40,018	5,495,368	2,443,178
3152 Central Kitchen	8,401,621	763,579	4,641,444	2,996,598
3153 Central Laundry	1,355,938	-	896,643	459,295
3154 Inmate Transport	12,024,857	2,311	3,790,104	8,232,442
Subtotal Sheriff	143,992,998	1,387,684	94,473,400	48,131,914
3210 Constable Precinct #1	1,884,152	7,365	1,100,712	776,075
3220 Constable Precinct #2	2,231,464	5,763	1,356,766	868,935
3230 Constable Precinct #3	1,852,665	4,958	1,193,660	654,048
3240 Constable Precinct #4	1,699,166	7,189	1,041,412	650,565
3250 Constable Precinct #5	1,292,896	4,379	834,335	454,182
Subtotal Constable	8,960,343	29,654	5,526,884	3,403,805

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2014**

**Exhibit B
Page 2 of 4**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
3311 Crime Lab	5,705,059	192,692	3,253,714	2,258,653
3312 Medical Examiner	5,959,408	346,973	3,695,369	1,917,066
3313 Breath Alcohol Program	352,125	-	181,129	170,996
Subtotal Institute of Forensic Sciences	12,016,593	539,665	7,130,213	4,346,715
3320 Community Supervision	550,202	107,765	441,335	1,102
3330 Public Service Program	1,164,632	6,994	630,049	527,590
Subtotal Law Enforcement	166,684,768	2,071,761	108,201,881	56,411,126
Justice Administration				
3340 Building Security	2,543,254	244,031	1,521,646	777,578
3341 Emergency Management	515,111	5,098	286,049	223,965
3342 Fire Marshal	926,286	260,994	462,440	202,852
4011 District Attorney	39,105,722	370,917	25,479,699	13,255,106
4012 DA-Special Allocation	-	-	29,854	(29,854)
4013 Drug Court Program	317,851	471	227,454	89,927
4014 Jail Diversion	1,732,514	35,843	937,165	759,506
4015 Divert Court Department	255,839	17,015	157,722	81,101
4020 District Clerk	12,973,354	42,345	7,802,794	5,128,215
4031 County Clerk	10,121,015	78,001	5,823,023	4,219,991
4032 County Clerk-Collections	949,130	17,967	557,700	373,463
4033 Truancy Courts Clerks	1,265,748	-	707,004	558,744
4040 Public Defender	11,733,220	30,334	7,202,446	4,500,440
4051 District Court Administration	175,746	531	108,070	67,145
4056 Domestic Relations Office Administration	2,336,370	7,772	1,392,448	936,150
4060 Jury Service	2,216,451	118,812	1,364,854	732,785
4065 Grand Jury Service	205,000	-	156,708	48,292
4071 5th Court of Appeals	139,289	-	90,381	48,908
4072 First Admin. Judicial Region	144,698	-	144,697	1
4080 Court Cost Miscellaneous	4,111,444	16,227	210,921	3,884,295
4110 14th Civil District Court	226,167	927	136,141	89,099
4115 44th Civil District Court	235,622	508	144,815	90,300
4120 68th Civil District Court	213,619	692	123,216	89,711
4125 95th Civil District Court	228,087	734	135,301	92,053
4130 101st Civil District Court	231,064	652	139,345	91,068
4135 116th Civil District Court	234,350	831	145,258	88,260
4140 134th Civil District Court	285,255	576	177,297	107,382
4145 160th Civil District Court	231,946	961	140,941	90,044
4150 162nd Civil District Court	236,170	778	139,215	96,177
4155 191st Civil District Court	241,387	915	127,062	113,411
4160 192nd Civil District Court	241,050	589	146,392	94,070
4165 193rd Civil District Court	251,352	576	148,490	102,287
4170 298th Civil District Court	231,985	650	142,836	88,499
4175 Civil District Masters	288,132	923	179,489	107,720
4180 Civil Tax Court	78,135	283	55,195	22,657
4210 254th Family Court	448,987	1,311	302,630	145,046
4215 255th Family Court	483,782	303	334,471	149,008
4220 256th Family Court	453,683	977	283,167	169,540
4225 301st Family Court	569,994	1,317	396,156	172,521
4230 302nd Family Court	461,028	995	315,817	144,216
4235 303rd Family Court	427,105	436	289,724	136,945
4240 330th Family Court	499,934	798	354,539	144,597
4250 IV-D Court	252,000	609	170,000	81,391
4310 304th Juvenile Court	3,073,342	314,473	2,496,468	262,401
4320 305th Juvenile Court	2,883,268	315,147	2,333,969	234,152
4401 Criminal District Court #1	779,127	789	659,293	119,045
4402 Criminal District Court #2	719,648	914	609,474	109,261
4403 Criminal District Court #3	666,163	1,264	535,185	129,714
4404 Criminal District Court #4	822,253	953	659,257	162,042
4405 Criminal District Court #5	792,852	717	632,971	159,164
4406 Criminal District Court #6	726,035	2,014	558,887	165,134

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2014**

**Exhibit B
Page 3 of 4**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4407 Criminal District Court #7	1,247,605	740	955,288	291,578
4410 194th Criminal District Court	933,244	1,430	770,410	161,404
4415 195th Criminal District Court	755,553	1,174	545,872	208,508
4420 203rd Criminal District Court	752,004	1,011	554,187	196,806
4425 204th Criminal District Court	818,888	661	666,050	152,177
4430 265th Criminal District Court	663,398	1,036	508,947	153,414
4435 282nd Criminal District Court	607,144	1,068	471,112	134,964
4440 283rd Criminal District Court	769,575	836	557,503	211,236
4445 291st Criminal District Court	789,202	1,036	607,579	180,588
4450 292nd Criminal District Court	792,260	2,360	539,475	250,425
4455 363rd Criminal District Court	922,758	913	764,565	157,280
4460 Criminal District Magistrates	1,517,295	1,842	971,955	543,499
4465 Staff Attorneys	453,567	4,687	293,029	155,851
4470 Criminal District Court Manager	230,315	1,056	172,066	57,194
4501 County Court at Law #1	386,397	2,532	237,650	146,214
4502 County Court at Law #2	391,239	565	247,907	142,767
4503 County Court at Law #3	396,545	1,858	254,773	139,914
4504 County Court at Law #4	434,610	627	246,713	187,270
4505 County Court at Law #5	404,629	497	238,664	165,468
4601 County Criminal Court #1	495,823	454	327,877	167,492
4602 County Criminal Court #2	493,342	1,548	329,614	162,179
4603 County Criminal Court #3	519,111	1,180	373,657	144,274
4604 County Criminal Court #4	556,178	1,645	299,198	255,335
4605 County Criminal Court #5	501,997	2,010	285,596	214,392
4606 County Criminal Court #6	526,828	1,742	336,357	188,729
4607 County Criminal Court #7	490,350	543	307,020	182,786
4608 County Criminal Court #8	554,398	894	338,584	214,920
4609 County Criminal Court #9	458,939	1,789	301,327	155,823
4610 County Criminal Court #10	470,559	903	301,771	167,884
4611 County Criminal Court #11	587,204	5,678	334,588	246,938
4615 County Criminal Court of Appeals	355,061	2,384	184,204	168,473
4616 County Criminal Court of Appeals #2	516,726	1,508	350,557	164,660
4617 County Criminal Court - Magistrate	140,182	40	93,808	46,334
4620 County Criminal Court Manager	175,709	550	107,781	67,378
4701 Probate Court #1	597,203	2,029	376,941	218,233
4702 Probate Court #2	632,747	1,487	380,533	250,727
4703 Probate Court #3	1,291,341	10,889	813,649	466,803
4704 Investigators/Court Visitor Program	368,495	3,652	300,403	64,439
4811 J.P- 1-1	1,043,575	7,025	616,144	420,406
4812 J.P- 1-2	511,168	10,996	355,977	144,195
4821 J.P- 2-1	601,126	4,518	384,007	212,601
4822 J.P- 2-2	659,492	1,504	403,118	254,871
4831 J.P- 3-1	766,654	4,449	489,683	272,522
4832 J.P- 3-2	713,916	1,999	397,324	314,593
4833 J P 3-3	154,186	-	90,660	63,525
4841 J.P- 4-1	580,226	3,465	433,548	143,213
4842 J P 4-2	568,100	6,782	313,893	247,425
4851 J.P- 5-1	628,370	3,919	260,476	363,975
4852 J.P- 5-2	647,848	1,001	400,290	246,558
Subtotal Justice Administration	139,154,647	2,012,482	87,568,402	49,573,762
Health and Social Services				
1110 Employee Health Clinic	414,459	12,514	246,686	155,258
2070 Welfare Assistance	2,998,265	42,224	1,847,424	1,108,617
5110 Juvenile Administration	20,072,179	1,753,320	11,804,347	6,514,513
5114 Juvenile-Detention Center	14,512,560	43,510	8,346,260	6,122,790
5115 Juvenile-Emergency Shelter	2,196,817	11,440	1,338,494	846,882
5116 Juvenile-Letot Center	3,057,712	13,004	1,784,040	1,260,668
5117 Juvenile-Youth Village	3,776,846	23,924	2,240,198	1,512,724
5118 Juvenile-Medlock Center	4,364,188	14,274	2,427,572	1,922,342
5210 Health Administration	1,798,365	226,928	943,256	628,181

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE EIGHT MONTHS ENDED MAY 31, 2014**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
5211 Environmental Health	982,199	136,879	575,190	270,130
5212 Public Health Lab	1,914,237	246,513	1,049,158	618,565
5213 Preventive Health	2,670,397	133,338	1,199,135	1,337,924
5214 Communicable Disease Control	569,538	9,383	249,544	310,612
5215 STD Clinic	1,650,339	41,302	789,275	819,763
5216 TB Clinic	1,845,232	93,340	1,061,305	690,587
Subtotal Health and Human Services	62,823,334	2,801,893	35,901,883	24,119,558
5310 Budget Office Community Contracts (Menta	4,604,766	804,699	3,746,930	53,138
5330 CPS Program	3,338,893	1,421,637	1,860,249	57,007
Subtotal Health and Social Services	7,943,660	2,226,336	5,607,179	110,144
Other Operating				
5340 Wilmer Substance Abuse Facility	218,687	13,373	130,356	74,958
5430 Truancy Enforcement Center	658,852	253,622	387,680	17,550
9910 Countywide Appropriations	11,588,798	1,011,055	3,432,990	7,144,753
9930 Cash Match for Grants	4,747,769	-	4,747,769	-
9940 Reserves and Contingency	1,564,231	-	-	1,564,231
Subtotal Other Operating	18,778,338	1,278,050	8,698,796	8,801,492
9950 Emergency Reserves	43,170,064	-	-	43,170,064
Grand Total (b)	\$ 499,668,583	\$ 15,383,097	\$ 281,167,188	\$ 203,118,298

(a) Budget includes encumbrances which are carried forward from FY 13 in the amount of

\$ 8,628,588

(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>

**APPROPRIATIONS
BUDGET/ACTUAL - TAX AND FEE FUNDS
FOR THE EIGHT MONTHS ENDED MAY31, 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	\$ 753,309	\$ 11,135,605	\$ 39,888,060	\$ 25,735,227
120 General Fund	499,668,583	4,973,988	15,383,097	32,717,107	286,550,285	203,118,298
126 Permanent Improvement Fund	7,228,211	520,354	2,546,782	302,874	4,475,959	2,752,253
162 Alternate Dispute Resolution	3,087,302	6,486	2,242	10,631	264,463	2,822,839
168 Dallas County Historical Commission	11,967	-	-	-	-	11,967
169 Historical Exhibit	3,472,601	618	-	253,553	2,236,731	1,235,870
195 Major Technology Fund	30,716,568	681,360	5,056,469	1,317,498	18,337,308	12,379,260
196 Major Projects	236,795,886	5,202,316	84,492,459	5,163,458	113,347,773	123,448,111
205 Interest & Debt Retirement Fund	34,832,660	750	-	-	13,291,958	21,540,702
466 Grants	101,704,366	2,542,634	4,880,948	6,692,635	47,832,952	53,871,415
467 HUD Section 8	34,316,241	117,199	173,578	2,539,804	20,806,682	13,508,559
468 Charter School Grants	8,966,779	179,430	54,345	525,128	4,388,365	4,578,415
470 Law Library Fund	1,164,553	6,448	233,287	51,895	853,285	311,268
471 Appellate Judicial System	429,773	4,070	-	13,363	220,053	209,720
Total	\$ 1,028,017,778	\$ 14,317,566	\$ 113,576,516	\$ 60,723,551	\$ 562,493,873	\$ 465,523,905

(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 EIGHT MONTHS ENDED MAY 31, 2014

Exhibit D

FUND	FY2014 BUDGET	INFO ONLY REVENUES ACCRUED FY13 REVERSED FY 14 (a)	MONTH OF MAY 2014	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 38,041,838	\$ 107,550	\$ 2,714,616	\$ 27,936,371	\$ 10,105,467
120 General Fund	430,765,947	(8,427,999)	12,409,570	387,895,780	42,870,167
126 Permanent Improvement	2,875,560	17,667	14,615	2,802,900	72,660
162 Alternate Dispute	740,084	(2,755)	66,469	470,785	269,299
168 Historical Commission	28	(0)	1	4	24
169 Historical Exhibit	3,472,601	(153,422)	352,468	2,715,908	756,693
195 Major Technology	21,664,857	(213,893)	108,710	21,456,486	208,371
196 Major Projects	73,696,412	680,131	10,385,752	71,328,102	2,368,310
205 Debt Service	31,742,438	(9,123)	507,702	31,674,094	68,344
466 Projected Federal Grants	77,106,900	(12,915,722)	5,742,625	46,666,823	30,440,077
467 HUD Section 8	28,761,292	-	2,616,099	20,699,408	8,061,884
468 Charter School Grants	7,713,414	(595,108)	1,031,232	4,207,926	3,505,488
470 Law Library	964,593	(11,987)	79,701	597,040	367,553
471 Appellate Judicial	309,039	(2,895)	18,758	224,254	84,785
TOTAL	\$ 717,855,003	\$ (21,527,555)	\$ 36,048,317	\$ 618,675,880	\$ 99,179,123

(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 MAY 31, 2014**

Exhibit E

Payment Fiscal Year	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 14,905,000	\$ 2,768,778	\$ 17,673,778
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>\$ 126,255,000</u>	<u>\$ 18,604,909</u>	<u>\$ 144,859,909</u>

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

**INTERFUND TRANSFERS
FOR THE EIGHT MONTHS ENDED MAY 31, 2014**

Exhibit F

FROM:				TO:			
FUND	DEPT	DESCRIPTION	ACCT	AMOUNT	FUND	ACCT	AMOUNT
105	2520	Road Precinct #2	7910	49,482	120	49105	49,482
105	2530	Road Precinct #3	7910	49,482	120	49105	49,482
105	2540	Road Precinct #4	7910	48,482	120	49105	48,482
105	2550	Road Reserves	7910	4,669,039	120	49105	4,669,039
105	2550	Road Reserves	7910	2,765,000	120	49105	2,765,000
105	2550	Road Reserves	7996	20,000,000	196	49105	20,000,000
105	2550	Road Reserves	7905	7,533,722	105	49105	7,533,722 (a)
162	4054	Alternative Dispute	7910	167,519	120	49162	167,519
169	2090	Historical Exhibit Fund	7910	26,666	120	49169	26,666
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
470	6010	Law Library	7932	175,000	532	49470	175,000 (c)
471	4090	GF - Appellate Ct Fee	7910	78,948	120	49471	78,948
532	91002 (b)	Sheriff Federal Forfeitures	7910	113,136	120	49532	113,136
532	94036 (b)	Elections Escrow	7910	44,497	196	49532	44,497
532	94081 (b)	Records Management - C/C & D/C	7910	418,174	120	49532	418,174
532	94404 (b)	Juvenile Case Manager Fee	7910	16,219	120	49532	16,219
532	94405 (b)	Law Library Escrow	7910	55,781	120	49532	55,781
532	94019 (b)	Civil Courts Escrow	7996	961,786	196	49532	961,786
571	5363	Housing Bond	5590	74,959	120	47780	74,959
571	5363	Housing Bond	5590	130,930	120	47780	130,930
TOTAL				<u><u>38,514,714</u></u>	<u><u>38,514,714</u></u>		

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

(b) Represent project number.

(c) Transfer to Project 94405