



DALLAS COUNTY
COUNTY AUDITOR

September 15, 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 July 31, 2014

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

Main Street, Room 407

Dallas, Texas 75202-3548

214-653-6472
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**BALANCE SHEET TAX, FEE AND BOND FUNDS
AS OF JULY 31, 2014**

ASSETS		
Cash and Investments		\$ 476,444,416
Inventories, Stock Room		1,668,510
Net Receivables - County Taxes	5,999,123	
Net Receivables - Other	<u>17,158,000 (a)</u>	
Subtotal Net Receivables	23,157,123	
Due from Other Governmental Units	<u>9,122,144</u>	
Total Receivables		32,279,268
General Fixed Assets	796,592,011	
Less: Accumulated Depreciation	<u>(349,716,285)</u>	446,875,726
Construction in Progress		97,003,332
Infrastructure		<u>26,671,048</u>
		570,550,107
Prepayments and other assets		1,434,996
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		<u>123,564,705</u>
TOTAL ASSETS		<u><u>\$ 1,205,942,003</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	10,440,506 (b)	
Due to Other Governmental Units	23,200,441	
Bonded Debt and Interest Payable to Maturity	<u>144,859,909</u>	
TOTAL LIABILITIES		178,500,856
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		3,103,506
Investment in Fixed Assets		570,550,107
Projects		148,432,678
General Fund - Encumbrances		14,964,838
General Fund - Current Year Budgeted Operations		133,045,214
Projects - Encumbrances		89,612,743
Other - Encumbrances		9,306,165
 UNRESERVED		
General Fund		11,034,379 (b)
Other, includes taxes and other receivables which total	\$ 12,839,123	<u>47,391,517</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 1,205,942,003</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 JULY 31, 2014

Exhibit A
1 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 162,962,904	\$ (10,389,936)	\$ 152,572,968
00124 Jury Fund	17,135	-	17,135
00125 Petit Jury Fund	(15,907)	2,827	(13,080)
00130 Election Fund-Special	16,863	16,385	33,248
00170 Return Check Collection	(347,830)	5,284	(342,546)
00190 CMAQ-Congestion, Mitigation & Air	1,450,827	-	1,450,827
00196 Major Projects	230,219,183	(8,971,487)	221,247,696
00205 Interest & Debt Retirement Fund	21,278,325	16,879	21,295,204
00210 DS Arbitrage Rebate	168	0	168
00466 Projected Federal Grants	11,265,334	923,309	12,188,644
	<u>426,847,001</u>	<u>(18,396,739)</u>	<u>408,450,262</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	19,239,930	(1,116,440)	18,123,490
00126 Permanent Improvement Fund	4,944,599	(389,908)	4,554,691
00162 Alternate Dispute Resolution	2,427,916	25,718	2,453,634
00168 Dallas County Historical Commission	11,437	1	11,438
00169 Historical Exhibit	468,983	254,908	723,892
00195 Major Technology Fund	16,097,014	(2,540,155)	13,556,859
00467 HUD Section 8	4,821,833	(1,296,703)	3,525,130
00468 Charter School Grants	3,175,331	(122,859)	3,052,472
00470 Law Library Fund	223,438	53,989	277,427
00471 Appellate Judicial System	151,231	(13,556)	137,675
00500 Payroll	(5,706)	811	(4,894) (a)
00535 District Attorney Forfeiture	272,970	7	272,976
00538 DA - Check Processing	22,317	7,005	29,322
00540 DA - Forfeitures-Federal	113,412	(43,785)	69,626
00541 DA - Forfeitures-State	392,138	(27,727)	364,411
00547 DA - State Forfeitures/Other	142,341	20,330	162,671
00704 Unallocated Tax	2,252,606	(1,000,765)	1,251,841
	<u>54,751,790</u>	<u>(6,189,129)</u>	<u>48,562,660</u>
Capital Project Funds:			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	3,475,338	(742,378)	2,732,960
00440 Tax Notes Series 2013	7,515,667	(170,416)	7,345,251
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>11,874,288</u>	<u>(912,794)</u>	<u>10,961,494</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>501,943,079</u>	<u>(25,498,662)</u>	<u>476,444,416</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, 2014

Exhibit A
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	1,451,651	244,542	1,696,193
Fiduciary and All Agency Funds:			
00128 Adult Probation Fund	8,872,678	(261,640)	8,611,038
00166 State Report Interest Fund	3,315,787	(2,219,102)	1,096,685
00501 County Clerk-Special	39,073,036	22,486,132	61,559,168
00502 County Clerk-Trust	15,095,559	95,297	15,190,857
00503 District Clerk-Special	7,150,902	(253,632)	6,897,270
00504 District Clerk-Trust	26,743,653	494,947	27,238,600
00505 Sheriff-Special	898,755	(57,144)	841,611
00506 County Clerk Special Trust Fund	15,189,463	(567,015)	14,622,448
00532 Escrow Fund	39,989,522	339,396	40,328,918
00537 Youth Village Special Fund	518	0	518
00542 DA - Police Agencies	36,666	1	36,667
00543 Adult Probation-Restitution	1,816,308	35,681	1,851,989
00544 DA - Attorney General	26,566	4	26,570
00545 DA - Unadjudicated-Gambling	57,980	2	57,982
00546 DA - Forfeitures-Narcotics	63,375	10	63,386
00550 Justice of the Peace 1-1 Special	619,252	(726)	618,526
00551 Justice of the Peace 1-2 Special	344,646	1,516	346,162
00553 Justice of the Peace 3-3 Special	95,073	(1,286)	93,786
00554 Justice of the Peace 2-1 Special	390,725	79	390,804
00555 Justice of the Peace 2-2 Special	102,560	361	102,921
00556 Justice of the Peace 3-1 Special	38,694	10,526	49,220
00557 Justice of the Peace 3-2 Special	167,524	(750)	166,774
00559 Justice of the Peace 4-1 Special	424,144	316	424,459
00560 Justice of the Peace 4-2 Special	73,162	1,814	74,976
00561 Justice of the Peace 5-1 Special	18,515	1,335	19,850
00562 Justice of the Peace 5-2 Special	256,157	98	256,256
00570 Dallas County Housing Fin.	49,501	3	49,504
00571 Dallas County Housing Fin.	510,086	693,230	1,203,316
00580 Constable 1 Special Fund No. 580	16,669	4,879	21,548
00581 Constable 2 Special Fund No. 581	8,224	(4,090)	4,134
00582 Constable 3 Special Fund No. 582	3,256	-	3,256
00584 Constable 4 Special Fund No. 584	7,003	(50)	6,953
00586 Constable 5 Special Fund No. 586	70,609	(325)	70,284
	<u>161,526,570</u>	<u>20,799,868</u>	<u>182,326,438</u>
Grand Total (Including Internal Service Fund)	<u>\$ 664,921,300</u>	<u>\$ (4,454,252)</u>	<u>\$ 660,467,047</u>
School Funds			
Operating	\$ 3,986,955	\$ 6,787,726	\$ 10,774,681
Payroll	40,000	-	40,000
Bonds	17,882,540	(10,244,428)	7,638,112
Total School Funds	<u>21,909,495</u>	<u>(3,456,701)</u>	<u>18,452,794</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, 2014**

Exhibit B
Page 1 of 4

Department	Budget (a)	Encumbrance	Actual	Funds Available
General Government				
1010 GG-County Judge	\$ 492,545	\$ 2,260	\$ 348,037	\$ 142,249
1011 Truancy Courts	1,526,285	11,992	1,036,311	477,982
1020 GG-Commissioners Court Administrator	1,585,413	19,772	1,197,361	368,281
1021 GG-Operation Services-Engineering	1,748,723	291,610	1,354,734	102,379
1022 GG-Operation Services- Facilities	16,544,360	2,728,828	10,914,203	2,901,328
1023 GG-Operation Services- Comm/Central Svcs	3,835,058	1,300,371	2,303,328	231,358
1024 GG-Operations Services-Records Mgt	811,223	38,617	533,517	239,089
1027 GG-Operations-Auto Service Center	2,842,559	189,194	2,403,808	249,556
1035 GG- Tax Assessor/Collector	12,200,304	202,559	9,323,930	2,673,815
1040 Human Resource/Civil Service	5,495,713	69,895	2,140,637	3,285,180
1041 HRCS - 52e Employees	-	-	30,682	(30,682)
1050 GG-County Treasurer	1,083,405	6,585	859,553	217,267
1060 Office of Budget and Evaluation	527,724	3,726	414,644	109,354
1070 GG-County Auditor	6,436,066	6,221	4,584,066	1,845,780
1080 GG-Purchasing	918,582	1,375	717,673	199,534
1210 Elections	5,792,958	135,695	5,136,861	520,402
Subtotal General Government	<u>61,840,917</u>	<u>5,008,701</u>	<u>43,299,342</u>	<u>13,532,874</u>
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	298,551	3,643	198,237	96,671
2060 Veterans Service	230,298	562	159,165	70,571
Subtotal Community Services	<u>528,850</u>	<u>4,205</u>	<u>357,402</u>	<u>167,242</u>
Law Enforcement				
3110 Executive	979,704	6,570	742,668	230,467
3113 Internal Affairs	687,206	1,153	567,256	118,797
3121 General Services	911,307	244	756,741	154,322
3122 Personnel	779,286	18,448	679,174	81,664
3123 Training	592,277	19,420	468,782	104,074
3124 Communications	1,937,087	2,352	1,454,952	479,783
3125 Fiscal	2,325,325	17,988	1,921,109	386,228
3126 Photo Lab	272,720	10,992	216,011	45,717
3128 Bonds	2,281,913	5,749	1,773,545	502,619
3129 Bailiff	7,992,912	1,272	7,124,079	867,561
3130 Warrants	4,233,927	9,934	3,600,017	623,976
3131 Fugitive Transportation	1,823,556	1,131	1,598,208	224,217
3132 Civil	1,992,627	4,308	1,659,428	328,892
3134 Criminal Investigation	2,349,372	31,374	1,923,241	394,757
3136 FLEET	153,291	953	118,920	33,417
3137 Freeway Management Program	11,170,202	317,853	8,787,429	2,064,921
3140 Detention Services	951,279	3,562	846,206	101,511
3141 North Tower	24,247,114	39,548	19,656,670	4,550,897
3142 West Tower	18,083,040	17,456	14,324,255	3,741,328
3145 George Allen Jail	1,641,143	2,085	5,629,033	(3,989,975)
3147 Central Intake	10,736,535	7,613	9,073,172	1,655,750
3148 South Tower	18,196,495	13,820	15,267,766	2,914,909
3150 Classification and Release	7,986,564	26,989	6,893,992	1,065,584
3152 Central Kitchen	8,287,321	548,141	6,119,351	1,619,829
3153 Central Laundry	1,355,938	-	1,116,340	239,598
3154 Inmate Transport	12,024,857	1,246	5,735,905	6,287,705
Subtotal Sheriff	<u>143,992,998</u>	<u>1,110,202</u>	<u>118,054,249</u>	<u>24,828,547</u>
3210 Constable Precinct #1	1,884,152	5,979	1,371,784	506,390
3220 Constable Precinct #2	2,231,464	5,051	1,689,540	536,872
3230 Constable Precinct #3	1,852,665	2,140	1,493,601	356,924
3240 Constable Precinct #4	1,699,166	6,942	1,286,806	405,418
3250 Constable Precinct #5	1,292,896	2,857	1,038,829	251,210
Subtotal Constable	<u>8,960,343</u>	<u>22,970</u>	<u>6,880,559</u>	<u>2,056,814</u>
3311 Crime Lab	5,705,059	367,513	4,053,780	1,283,766

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, 2014**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
3312 Medical Examiner	5,959,408	255,869	4,705,429	998,111
3313 Breath Alcohol Program	352,125	-	219,127	132,998
Subtotal Institute of Forensic Sciences	12,016,593	623,382	8,978,337	2,414,874
3320 Community Supervision	678,506	62,416	549,678	66,412
3330 Public Service Program	1,164,632	3,380	780,845	380,407
Subtotal Law Enforcement	166,813,072	1,822,349	135,243,668	29,747,055
Justice Administration				
3340 Building Security	2,543,254	287,583	1,858,258	397,413
3341 Emergency Management	515,111	4,344	343,610	167,157
3342 Fire Marshal	926,286	197,879	617,229	111,178
4011 District Attorney	39,305,722	290,188	31,665,653	7,349,880
4012 DA-Special Allocation	-	-	(16,015)	16,015
4013 Drug Court Program	322,851	471	295,939	26,442
4014 Jail Diversion	1,777,514	28,319	1,219,252	529,943
4015 Divert Court Department	255,839	8,065	218,074	29,699
4020 District Clerk	13,002,483	45,981	9,742,641	3,213,861
4031 County Clerk	10,121,085	64,983	7,232,083	2,824,019
4032 County Clerk-Collections	949,130	15,890	693,626	239,614
4033 Truancy Courts Clerks	1,265,748	-	870,085	395,663
4040 Public Defender	11,733,220	22,330	8,945,807	2,765,084
4051 District Court Administration	175,746	362	134,744	40,639
4056 Domestic Relations Office Administration	2,336,370	6,400	1,732,278	597,693
4060 Jury Service	2,216,451	101,772	1,720,462	394,218
4065 Grand Jury Service	215,000	-	213,958	1,042
4071 5th Court of Appeals	139,289	-	113,248	26,041
4072 First Admin. Judicial Region	144,698	-	144,697	1
4080 Court Cost Miscellaneous	2,242,349	11,309	254,402	1,976,637
4110 14th Civil District Court	226,167	2,733	182,816	40,618
4115 44th Civil District Court	240,122	968	181,806	57,349
4120 68th Civil District Court	213,619	718	153,344	59,557
4125 95th Civil District Court	228,087	726	168,137	59,224
4130 101st Civil District Court	231,394	790	172,431	58,173
4135 116th Civil District Court	235,350	869	180,275	54,205
4140 134th Civil District Court	285,255	703	216,241	68,311
4145 160th Civil District Court	231,946	1,097	177,047	53,801
4150 162nd Civil District Court	236,170	980	172,003	63,188
4155 191st Civil District Court	241,387	858	159,730	80,800
4160 192nd Civil District Court	241,050	699	181,602	58,749
4165 193rd Civil District Court	251,987	1,183	180,393	70,412
4170 298th Civil District Court	232,315	650	176,952	54,713
4175 Civil District Masters	288,132	1,011	223,134	63,987
4180 Civil Tax Court	78,135	164	72,937	5,034
4210 254th Family Court	461,987	1,199	383,507	77,282
4215 255th Family Court	506,782	289	420,565	85,927
4220 256th Family Court	461,683	560	369,203	91,920
4225 301st Family Court	607,994	598	490,335	117,062
4230 302nd Family Court	496,028	997	405,231	89,800
4235 303rd Family Court	431,105	278	380,473	50,355
4240 330th Family Court	527,434	589	450,636	76,208
4250 IV-D Court	252,000	609	218,855	32,537
4310 304th Juvenile Court	3,428,342	209,234	3,145,345	73,763
4320 305th Juvenile Court	3,253,268	262,851	2,889,588	100,829
4401 Criminal District Court #1	893,127	636	795,597	96,893
4402 Criminal District Court #2	770,148	812	718,471	50,865
4403 Criminal District Court #3	706,663	1,209	657,203	48,251
4404 Criminal District Court #4	862,253	953	774,181	87,118
4405 Criminal District Court #5	832,852	957	780,959	50,936
4406 Criminal District Court #6	781,035	1,972	730,165	48,898
4407 Criminal District Court #7	1,247,605	602	1,146,053	100,950

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, 2014**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4410 194th Criminal District Court	1,016,244	967	1,057,137	(41,861)
4415 195th Criminal District Court	762,553	1,069	701,188	60,297
4420 203rd Criminal District Court	832,004	998	706,911	124,096
4425 204th Criminal District Court	896,388	565	846,615	49,209
4430 265th Criminal District Court	731,398	560	664,835	66,002
4435 282nd Criminal District Court	660,144	1,261	606,201	52,682
4440 283rd Criminal District Court	769,575	654	714,577	54,344
4445 291st Criminal District Court	819,202	973	745,807	72,422
4450 292nd Criminal District Court	797,260	2,304	665,487	129,468
4455 363rd Criminal District Court	972,758	898	897,727	74,132
4460 Criminal District Magistrates	1,517,295	1,465	1,212,590	303,240
4465 Staff Attorneys	454,499	1,730	365,445	87,324
4470 Criminal District Court Manager	262,115	889	235,289	25,938
4501 County Court at Law #1	392,097	1,844	297,157	93,096
4502 County Court at Law #2	391,239	318	309,525	81,397
4503 County Court at Law #3	398,145	1,704	316,396	80,045
4504 County Court at Law #4	435,110	513	310,971	123,626
4505 County Court at Law #5	405,029	419	297,075	107,535
4601 County Criminal Court #1	495,823	1,103	407,949	86,771
4602 County Criminal Court #2	519,842	1,523	415,560	102,759
4603 County Criminal Court #3	533,494	1,076	456,443	75,975
4604 County Criminal Court #4	571,178	1,932	367,677	201,569
4605 County Criminal Court #5	518,997	1,952	364,320	152,725
4606 County Criminal Court #6	526,828	1,707	431,793	93,328
4607 County Criminal Court #7	503,350	1,440	383,513	118,396
4608 County Criminal Court #8	569,398	99	437,885	131,414
4609 County Criminal Court #9	470,939	1,693	379,284	89,962
4610 County Criminal Court #10	470,559	824	382,551	87,184
4611 County Criminal Court #11	587,204	1,657	427,136	158,411
4615 County Criminal Court of Appeals	355,061	823	232,205	122,034
4616 County Criminal Court of Appeals #2	544,226	1,092	446,352	96,782
4617 County Criminal Court - Magistrate	140,182	440	93,808	45,934
4620 County Criminal Court Manager	180,709	451	145,418	34,840
4701 Probate Court #1	597,203	1,486	467,755	127,962
4702 Probate Court #2	632,747	1,107	473,702	157,938
4703 Probate Court #3	1,291,341	10,397	1,001,308	279,636
4704 Investigators/Court Visitor Program	368,815	1,513	370,833	(3,531)
4811 J.P- 1-1	1,043,575	5,452	763,700	274,423
4812 J.P- 1-2	511,168	8,726	436,685	65,757
4821 J.P- 2-1	601,126	2,382	476,039	122,705
4822 J.P- 2-2	659,492	2,476	499,167	157,849
4831 J.P- 3-1	766,954	3,331	607,270	156,353
4832 J.P- 3-2	713,916	1,817	488,873	223,226
4833 J P 3-3	154,186	-	112,775	41,410
4841 J.P- 4-1	587,226	2,744	536,651	47,831
4842 J P 4-2	568,400	6,320	393,035	169,045
4851 J.P- 5-1	628,370	4,443	317,335	306,592
4852 J.P- 5-2	654,348	2,263	495,660	156,425
Subtotal Justice Administration	139,449,281	1,675,772	109,118,859	28,654,649
Health and Social Services				
1110 Employee Health Clinic	414,459	11,644	310,160	92,655
2070 Welfare Assistance	2,998,265	46,924	2,179,712	771,629
5110 Juvenile Administration	20,072,240	2,623,329	14,359,360	3,089,551
5114 Juvenile-Detention Center	14,512,560	52,126	10,361,722	4,098,712
5115 Juvenile-Emergency Shelter	2,196,817	2,625	1,696,577	497,614
5116 Juvenile-Letot Center	3,057,982	8,872	2,254,726	794,384
5117 Juvenile-Youth Village	3,776,846	17,902	2,796,276	962,668
5118 Juvenile-Medlock Center	4,364,188	13,004	3,062,195	1,288,989
5210 Health Administration	1,798,365	204,704	1,130,452	463,210
5211 Environmental Health	1,182,199	177,056	874,693	130,450

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, 2014**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
5212 Public Health Lab	1,964,237	159,162	1,329,176	475,899
5213 Preventive Health	2,620,397	150,803	1,607,195	862,399
5214 Communicable Disease Control	569,538	17,733	310,242	241,563
5215 STD Clinic	1,650,339	36,670	958,923	654,747
5216 TB Clinic	1,845,232	83,872	1,349,084	412,276
Subtotal Health and Human Services	<u>63,023,665</u>	<u>3,606,426</u>	<u>44,580,494</u>	<u>14,836,744</u>
5310 Budget Office Community Contracts (Menta	5,602,405	372,264	5,189,502	40,640
5330 CPS Program	3,338,893	1,421,637	1,878,344	38,912
Subtotal Health and Social Services	<u>8,941,299</u>	<u>1,793,901</u>	<u>7,067,846</u>	<u>79,552</u>
Other Operating				
5340 Wilmer Substance Abuse Facility	218,687	10,398	141,091	67,198
5430 Truancy Enforcement Center	658,852	165,669	483,178	10,005
9910 Countywide Appropriations	11,588,798	877,416	7,406,204	3,305,178
9930 Cash Match for Grants	4,837,769	-	4,837,769	-
9940 Reserves and Contingency	1,564,231	-	-	1,564,231
Subtotal Other Operating	<u>18,868,338</u>	<u>1,053,483</u>	<u>12,868,242</u>	<u>4,946,613</u>
9950 Emergency Reserves	40,203,163	-	-	40,203,163
Grand Total (b)	<u>\$ 499,668,583</u>	<u>\$ 14,964,838</u>	<u>\$ 352,535,853</u>	<u>\$ 132,167,892</u>

(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 TEN MONTHS ENDED JULY 31, 2014

Exhibit C

FUND	FY 2014	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS ACCRUED FY 13 REVERSED FY 14		JULY 2014	ENCUMBRANCES	OF BUDGET
	(a)	(b)	(c)			
105 Road & Bridge	\$ 65,623,287	\$ 81,914	\$ 1,609,179	\$ 3,877,101	\$ 47,457,218	\$ 18,166,069
120 General Fund	499,668,583	4,973,988	14,964,838	34,787,527	367,500,591	132,167,992
126 Permanent Improvement Fund	7,228,211	520,354	2,570,119	242,556	5,159,835	2,068,376
162 Alternate Dispute Resolution	3,087,302	6,486	2,843	51,321	345,131	2,742,171
168 Dallas County Historical Commission	11,967	-	-	-	-	11,967
169 Historical Exhibit	3,472,601	618	-	303,980	2,859,922	612,679
195 Major Technology Fund	30,716,568	681,360	4,402,746	2,613,826	21,810,670	8,905,899
196 Major Projects	236,766,072	5,202,315	79,250,077	3,833,394	120,978,199	115,787,873
205 Interest & Debt Retirement Fund	34,832,660	750	-	-	13,291,958	21,540,702
466 Grants	99,423,761	2,542,634	4,735,545	5,897,872	58,778,797	40,644,963
467 HUD Section 8	34,268,927	117,199	188,185	2,698,674	26,096,593	8,172,334
468 Charter School Grants	8,988,439	179,430	62,440	565,923	5,459,077	3,529,362
470 Law Library Fund	1,164,553	6,448	138,053	74,025	876,314	288,240
471 Appellate Judicial System	429,773	4,070	-	48,966	305,357	124,416
Total	<u>\$ 1,025,682,705</u>	<u>\$ 14,317,566</u>	<u>\$ 107,923,825</u>	<u>\$ 54,995,166</u>	<u>\$ 670,919,663</u>	<u>\$ 354,763,043</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 TEN MONTHS ENDED JULY 31, 2014**

Exhibit D

FUND	FY2014 BUDGET	INFO ONLY REVENUES ACCRUED FY13 REVERSED FY 14 (a)	MONTH OF JULY 2014	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 38,041,838	\$ 107,550	\$ 2,229,035	\$ 32,367,128	\$ 5,674,710
120 General Fund	430,765,947	(8,427,999)	18,056,236	416,678,331	14,087,616
126 Permanent Improvement	2,875,560	17,667	11,311	2,820,545	55,015
162 Alternate Dispute	740,084	(2,755)	76,985	594,303	145,781
168 Historical Commission	28	(0)	1	6	22
169 Historical Exhibit	3,472,601	(153,422)	566,254	3,426,003	46,598
195 Major Technology	21,664,857	(213,893)	92,526	21,602,665	62,192
196 Major Projects	73,696,412	680,131	384,860	71,775,829	1,920,583
205 Debt Service	31,742,438	(9,123)	16,879	31,779,011	(36,573)
466 Projected Federal Grants	77,106,900	(12,915,722)	7,560,724	58,272,102	18,834,798
467 HUD Section 8	28,761,292	-	1,325,935	24,654,577	4,106,715
468 Charter School Grants	7,713,414	(595,108)	446,071	5,190,487	2,522,927
470 Law Library	964,593	(11,987)	95,364	756,460	208,133
471 Appellate Judicial	309,039	(2,895)	21,725	299,516	9,523
TOTAL	\$ 717,855,003	\$ (21,527,555)	\$ 30,883,904	\$ 670,216,964	\$ 47,638,039

(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 JULY 31, 2014**

Exhibit E

Payment Fiscal Year	Principal	Interest	Total
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 TEN MONTHS ENDED JULY 31, 2014

Exhibit F

FROM:

TO:

FUND	DEPT	DESCRIPTION	ACCT	AMOUNT	FUND	ACCT	AMOUNT
105	2510	Road Precinct #1	7910	250,000	120	49105	250,000
105	2520	Road Precinct #2	7910	250,000	120	49105	250,000
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	6,174,938	120	49105	6,174,938
105	2550	Road Reserves	7910	1,964,275	120	49105	1,964,275
105	2550	Road Reserves	7910	3,914,705	120	49105	3,914,705
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	226,578	120	49162	226,578
169	2090	Historical Exhibit Fund	7910	33,333	120	49169	33,333
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
470	6010	Law Library	7932	175,000	532	49470	175,000 (c)
471	4090	GF - Appellate Ct Fee	7910	101,814	120	49471	101,814
532	91002 (b)	Sheriff Federal Forfeitures	7910	169,704	120	49532	169,704
532	91048 (b)	Probate Courts Escrow	7910	54,142	120	49532	54,142
532	94036 (b)	Elections Escrow	7910	66,746	196	49532	66,746
532	94081 (b)	Records Management - C/C & D/C	7910	533,517	120	49532	533,517
532	94404 (b)	Juvenile Case Manager Fee	7910	32,332	120	49532	32,332
532	94405 (b)	Law Library Escrow	7910	55,781	120	49532	55,781
532	94019 (b)	Civil Courts Escrow	7996	1,237,052	196	49532	1,237,052
541	0	DA Drug Court Contribution	7910	60,000	120	49541	60,000
571	5363	Housing Bond	5590	74,959	120	47780	74,959
571	5363	Housing Bond	5590	130,930	120	47780	130,930
TOTAL				<u>44,322,866</u>			<u>44,322,866</u>

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