



DALLAS COUNTY
COUNTY AUDITOR

November 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 August 31, 2014

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

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

ASSETS		
Cash and Investments		\$ 419,145,492
Inventories, Stock Room		1,408,134
Net Receivables - County Taxes	5,134,208	
Net Receivables - Other	<u>17,158,000 (a)</u>	
Subtotal Net Receivables	22,292,208	
Due from Other Governmental Units	<u>9,565,998</u>	
Total Receivables		31,858,206
General Fixed Assets	796,997,041	
Less: Accumulated Depreciation	<u>(351,290,331)</u>	445,706,709
Construction in Progress		97,278,280
Infrastructure		<u>26,671,048</u>
		569,656,039
Prepayments and other assets		1,429,204
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		<u>123,377,856</u>
TOTAL ASSETS		<u><u>\$ 1,146,874,930</u></u>
 LIABILITIES, RESERVES AND FUND BALANCES		
LIABILITIES:		
Accounts Payable and Other Liabilities	13,981,278 (b)	
Due to Other Governmental Units	22,584,595	
Bonded Debt and Interest Payable to Maturity	<u>127,186,131</u>	
TOTAL LIABILITIES		163,752,004
 FUND BALANCE		
RESERVED:		
Inventory and Prepayment Reserves		2,837,337
Investment in Fixed Assets		569,656,039
Projects		147,572,500
General Fund - Encumbrances		14,689,457
General Fund - Current Year Budgeted Operations		99,534,720
Projects - Encumbrances		85,709,909
Other - Encumbrances		9,598,541
UNRESERVED		
General Fund		11,263,170 (b)
Other, includes taxes and other receivables which total	\$ 11,974,208	<u>42,261,255</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		<u><u>\$ 1,146,874,930</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 AUGUST 31, 2014**

Exhibit A
1 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
GOVERNMENTAL FUNDS:			
Major Funds:			
00120 General Fund	\$ 152,572,968	\$ (31,578,116)	\$ 120,994,852
00124 Jury Fund	17,135	-	17,135
00125 Petit Jury Fund	(13,080)	(10,455)	(23,535) (a)
00130 Election Fund-Special	33,248	-	33,248
00170 Return Check Collection	(342,546)	(8,508)	(351,054)
00190 CMAQ-Congestion, Mitigation & Air	1,450,827	(509,607)	941,220
00196 Major Projects	221,247,696	(2,336,407)	218,911,288
00205 Interest & Debt Retirement Fund	21,295,204	(17,486,928)	3,808,275
00210 DS Arbitrage Rebate	168	0	168
00466 Projected Federal Grants	12,188,644	(2,992,851)	9,195,793
	<u>408,450,262</u>	<u>(54,922,873)</u>	<u>353,527,389</u>
Other Non-Major Governmental Funds:			
Special Revenue Funds:			
00105 Road & Bridge	18,123,490	(145,698)	17,977,792
00126 Permanent Improvement Fund	4,554,691	(342,750)	4,211,941
00162 Alternate Dispute Resolution	2,453,634	2,648	2,456,282
00168 Dallas County Historical Commission	11,438	1	11,438
00169 Historical Exhibit	723,892	133,755	857,647
00195 Major Technology Fund	13,556,859	(1,923,291)	11,633,567
00467 HUD Section 8	3,525,130	(69,300)	3,455,830
00468 Charter School Grants	3,052,472	45,543	3,098,015
00470 Law Library Fund	277,427	(11,513)	265,914
00471 Appellate Judicial System	137,675	(13,947)	123,728
00500 Payroll	(4,894)	1,962	(2,932) (a)
00535 District Attorney Forfeiture	272,976	8	272,984
00538 DA - Check Processing	29,322	2,608	31,931
00540 DA - Forfeitures-Federal	69,626	(30,490)	39,136
00541 DA - Forfeitures-State	364,411	19,469	383,880
00547 DA - State Forfeitures/Other	162,671	380	163,051
00704 Unallocated Tax	1,251,841	(45,437)	1,206,404
	<u>48,562,660</u>	<u>(2,376,052)</u>	<u>46,186,609</u>
Capital Project Funds:			
Permanent Improvement Funds:			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	2,732,960	-	2,732,960
00440 Tax Notes Series 2013	7,345,251	-	7,345,251
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	369,811	-	369,811
	<u>10,961,494</u>	<u>-</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>476,444,416</u>	<u>(57,298,924)</u>	<u>419,145,492</u>

(a) Negative balance due to timing differences in posting expenditures and transfers to general ledger.

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 AUGUST 31, 2014

Exhibit A
2 of 2

FUND	Beginning Balance	Net Monthly Activity	Ending Balance
21734 Internal Service Fund	1,696,193	156,847	1,853,040
Fiduciary and All Agency Funds:			
00128 Adult Probation Fund	8,611,038	(3,379,688)	5,231,350
00166 State Report Interest Fund	1,096,685	1,043,718	2,140,403
00501 County Clerk-Special	61,559,168	(5,207,563)	56,351,605
00502 County Clerk-Trust	15,190,857	65,852	15,256,709
00503 District Clerk-Special	6,897,270	(963)	6,896,308
00504 District Clerk-Trust	27,238,600	(33,671)	27,204,929
00505 Sheriff-Special	841,611	344,014	1,185,626
00506 County Clerk Special Trust Fund	14,622,448	(708,074)	13,914,373
00532 Escrow Fund	40,328,918	982,077	41,310,994
00537 Youth Village Special Fund	518	0	518
00542 DA - Police Agencies	36,667	1	36,668
00543 Adult Probation-Restitution	1,851,989	(21,045)	1,830,944
00544 DA - Attorney General	26,570	5	26,575
00545 DA - Unadjudicated-Gambling	57,982	2	57,984
00546 DA - Forfeitures-Narcotics	63,386	11	63,396
00550 Justice of the Peace 1-1 Special	618,526	(1,178)	617,347
00551 Justice of the Peace 1-2 Special	346,162	383	346,545
00553 Justice of the Peace 3-3 Special	93,786	1,136	94,923
00554 Justice of the Peace 2-1 Special	390,804	2,628	393,432
00555 Justice of the Peace 2-2 Special	102,921	(631)	102,290
00556 Justice of the Peace 3-1 Special	49,220	(766)	48,454
00557 Justice of the Peace 3-2 Special	166,774	-	166,774
00559 Justice of the Peace 4-1 Special	424,459	(1,873)	422,586
00560 Justice of the Peace 4-2 Special	74,976	19	74,995
00561 Justice of the Peace 5-1 Special	19,850	2,028	21,878
00562 Justice of the Peace 5-2 Special	256,256	634	256,889
00570 Dallas County Housing Fin.	49,504	5	49,509
00571 Dallas County Housing Fin.	1,203,316	120	1,203,436
00580 Constable 1 Special Fund No. 580	21,548	(4,879)	16,669
00581 Constable 2 Special Fund No. 581	4,134	(2,427)	1,707
00582 Constable 3 Special Fund No. 582	3,256	3,779	7,036
00584 Constable 4 Special Fund No. 584	6,953	1,000	7,953
00586 Constable 5 Special Fund No. 586	70,284	3,209	73,493
	<u>182,326,438</u>	<u>(6,912,139)</u>	<u>175,414,299</u>
Grand Total (Including Internal Service Fund)	<u>\$ 660,467,047</u>	<u>\$ (64,054,216)</u>	<u>\$ 596,412,832</u>
School Funds			
Operating	\$ 10,774,681	\$ 4,468,962	\$ 15,243,643
Payroll	40,000	-	40,000
Bonds	7,638,112	(2,891,252)	4,746,860
Total School Funds	<u>18,452,793</u>	<u>1,577,710</u>	<u>20,030,503</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 ELEVEN MONTHS ENDED AUGUST 31, 2014**

Exhibit B
Page 1 of 4

Department	Budget (a)	Encumbrance	Actual	Funds Available
General Government				
1010 GG-County Judge	\$ 492,545	\$ 3,537	\$ 402,581	\$ 86,428
1011 Truancy Courts	1,526,285	10,152	1,175,306	340,827
1020 GG-Commissioners Court Administrator	1,585,413	16,338	1,359,733	209,342
1021 GG-Operation Services-Engineering	1,748,723	291,406	1,396,191	61,127
1022 GG-Operation Services- Facilities	16,544,360	2,769,776	12,040,857	1,733,726
1023 GG-Operation Services- Comm/Central Svcs	3,835,058	1,199,054	2,476,531	159,473
1024 GG-Operations Services-Records Mgt	811,223	47,823	616,629	146,771
1027 GG-Operations-Auto Service Center	2,872,808	178,377	2,541,230	153,201
1035 GG- Tax Assessor/Collector	12,209,564	238,325	10,597,474	1,373,765
1040 Human Resource/Civil Service	5,495,713	92,397	2,356,157	3,047,158 (c)
1041 HRCS - 52e Employees	-	-	30,682	(30,682) (c)
1050 GG-County Treasurer	1,084,089	6,420	979,519	98,150
1060 Office of Budget and Evaluation	527,724	4,050	473,956	49,717
1070 GG-County Auditor	6,436,066	37,099	5,259,849	1,139,119
1080 GG-Purchasing	918,582	1,665	800,448	116,469
1210 Elections	5,792,958	304,891	5,418,957	69,110
Subtotal General Government	61,881,110	5,201,309	47,926,100	8,753,701
Community Services				
2050 Texas Cooperative Extension/Dallas Cty	299,751	1,476	230,884	67,392
2060 Veterans Service	230,298	763	185,493	44,043
Subtotal Community Services	530,050	2,238	416,377	111,435
Law Enforcement				
3110 Executive	981,304	8,170	855,163	117,971
3113 Internal Affairs	687,206	1,091	650,294	35,821
3121 General Services	911,307	244	850,735	60,328
3122 Personnel	786,286	12,822	762,132	11,333
3123 Training	599,777	19,180	532,800	47,797
3124 Communications	1,937,087	9,969	1,647,456	279,663
3125 Fiscal	2,325,325	28,085	2,151,420	145,820
3126 Photo Lab	272,720	11,397	250,408	10,915
3128 Bonds	2,282,513	4,152	2,048,984	229,377
3129 Bailiff	7,992,912	1,300	8,181,114	(189,502) (c)
3130 Warrants	4,233,927	10,851	4,120,057	103,019
3131 Fugitive Transportation	1,823,556	1,764	1,833,433	(11,641) (c)
3132 Civil	1,992,627	3,750	1,911,737	77,140
3134 Criminal Investigation	2,349,372	30,264	2,205,148	113,960
3136 FLEET	153,291	953	136,484	15,853
3137 Freeway Management Program	11,170,202	340,237	10,022,746	807,219
3140 Detention Services	951,279	8,515	974,069	(31,305)
3141 North Tower	24,247,114	64,004	22,528,191	1,654,918
3142 West Tower	18,093,040	55,699	16,388,414	1,648,927
3145 George Allen Jail	1,646,143	3,345	5,834,796	(4,191,997) (c) (d)
3147 Central Intake	10,760,035	11,204	10,367,968	380,862
3148 South Tower	18,286,495	14,854	17,491,797	779,843
3150 Classification and Release	8,005,564	30,089	7,870,025	105,450
3152 Central Kitchen	8,123,121	459,913	6,934,760	728,448
3153 Central Laundry	1,355,938	3,480	1,274,208	78,250
3154 Inmate Transport	12,024,857	922	7,143,588	4,880,347
Subtotal Sheriff	143,992,998	1,136,253	134,967,929	7,888,816 (d)
3210 Constable Precinct #1	1,884,152	6,236	1,567,506	310,410
3220 Constable Precinct #2	2,231,464	3,674	1,909,210	318,580
3230 Constable Precinct #3	1,852,665	3,126	1,712,427	137,113
3240 Constable Precinct #4	1,699,166	6,479	1,484,464	208,223
3250 Constable Precinct #5	1,292,896	4,290	1,193,625	94,981
Subtotal Constable	8,960,343	23,804	7,867,232	1,069,307
3311 Crime Lab	5,762,059	396,199	4,577,589	788,271
3312 Medical Examiner	6,039,008	216,354	5,374,479	448,176
3313 Breath Alcohol Program	352,125	26,008	247,919	78,198
Subtotal Institute of Forensic Sciences	12,153,193	638,562	10,199,987	1,314,645

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 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)			
3320 Community Supervision	678,506	31,385	628,687	18,434
3330 Public Service Program	1,164,632	6,894	888,193	269,545
Subtotal Law Enforcement	166,949,672	1,836,898	154,552,028	10,560,746
Justice Administration				
3340 Building Security	2,543,254	310,489	2,023,598	209,167
3341 Emergency Management	515,111	4,160	383,940	127,011
3342 Fire Marshal	926,286	218,159	682,269	25,858
4011 District Attorney	39,396,722	319,554	36,260,186	2,816,981
4012 DA-Special Allocation	-	-	(5,104)	5,104
4013 Drug Court Program	337,851	632	326,675	10,543
4014 Jail Diversion	1,827,514	20,238	1,406,242	401,033
4015 Divert Court Department	255,839	6,744	237,840	11,255
4020 District Clerk	13,052,205	49,036	11,171,324	1,831,844
4031 County Clerk	10,121,085	71,835	8,259,736	1,789,514
4032 County Clerk-Collections	949,130	15,375	794,811	138,944
4033 Truancy Courts Clerks	1,265,748	-	989,754	275,994
4040 Public Defender	11,733,220	18,219	10,243,560	1,471,442
4051 District Court Administration	175,746	442	154,416	20,888
4056 Domestic Relations Office Administration	2,336,852	7,797	1,981,992	347,063
4060 Jury Service	2,216,682	99,465	1,908,128	209,090
4065 Grand Jury Service	215,000	-	213,958	1,042
4071 5th Court of Appeals	139,289	-	130,356	8,933
4072 First Admin. Judicial Region	144,698	-	144,697	1
4080 Court Cost Miscellaneous	250,149	12,796	274,835	(37,482) (c)
4110 14th Civil District Court	226,167	2,055	208,969	15,143
4115 44th Civil District Court	240,122	578	208,407	31,138
4120 68th Civil District Court	213,619	423	177,502	35,693
4125 95th Civil District Court	228,087	860	193,494	33,734
4130 101st Civil District Court	231,394	951	200,543	29,900
4135 116th Civil District Court	235,350	693	207,526	27,131
4140 134th Civil District Court	285,255	729	246,150	38,376
4145 160th Civil District Court	231,946	863	203,067	28,015
4150 162nd Civil District Court	236,170	593	197,466	38,111
4155 191st Civil District Court	241,387	774	184,020	56,593
4160 192nd Civil District Court	241,050	267	209,287	31,497
4165 193rd Civil District Court	259,987	953	207,502	51,532
4170 298th Civil District Court	236,315	798	204,931	30,586
4175 Civil District Masters	288,132	896	255,913	31,324
4180 Civil Tax Court	78,135	233	77,400	502
4210 254th Family Court	476,987	1,199	441,287	34,502
4215 255th Family Court	520,282	194	472,777	47,310
4220 256th Family Court	479,183	552	426,233	52,398
4225 301st Family Court	615,494	524	553,078	61,892
4230 302nd Family Court	507,028	909	460,888	45,231
4235 303rd Family Court	439,605	726	426,316	12,563
4240 330th Family Court	545,934	736	506,924	38,273
4250 IV-D Court	252,000	495	235,467	16,039
4310 304th Juvenile Court	3,788,342	104,446	3,572,648	111,247
4320 305th Juvenile Court	3,508,268	208,970	3,181,230	118,068
4401 Criminal District Court #1	968,127	626	885,047	82,454
4402 Criminal District Court #2	844,148	794	798,676	44,679
4403 Criminal District Court #3	786,663	1,204	757,327	28,132
4404 Criminal District Court #4	877,253	953	825,563	50,737
4405 Criminal District Court #5	891,852	794	861,937	29,121
4406 Criminal District Court #6	869,035	1,969	815,485	51,580
4407 Criminal District Court #7	1,252,605	594	1,225,257	26,754
4410 194th Criminal District Court	1,355,244	970	1,246,830	107,444
4415 195th Criminal District Court	809,053	1,082	774,806	33,165
4420 203rd Criminal District Court	832,004	1,719	773,830	56,455
4425 204th Criminal District Court	976,388	565	944,190	31,633
4430 265th Criminal District Court	781,398	594	734,287	46,516
4435 282nd Criminal District Court	712,644	1,066	682,981	28,597
4440 283rd Criminal District Court	864,575	644	826,827	37,104
4445 291st Criminal District Court	872,202	1,079	840,982	30,141

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2014**

**Exhibit B
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<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
4450 292nd Criminal District Court	808,260	2,294	756,393	49,573
4455 363rd Criminal District Court	1,002,258	1,098	968,648	32,513
4460 Criminal District Magistrates	1,537,295	1,329	1,388,672	147,294
4465 Staff Attorneys	454,499	1,374	417,355	35,770
4470 Criminal District Court Manager	267,615	651	262,070	4,895
4501 County Court at Law #1	392,097	1,971	341,180	48,945
4502 County Court at Law #2	393,739	417	358,613	34,710
4503 County Court at Law #3	403,645	1,653	365,615	36,376
4504 County Court at Law #4	440,110	427	357,757	81,925
4505 County Court at Law #5	406,229	536	344,857	60,836
4601 County Criminal Court #1	495,823	1,590	461,241	32,991
4602 County Criminal Court #2	519,974	1,463	470,041	48,469
4603 County Criminal Court #3	563,494	1,026	532,500	29,967
4604 County Criminal Court #4	591,178	1,464	416,952	172,761
4605 County Criminal Court #5	518,997	1,952	404,289	112,756
4606 County Criminal Court #6	526,828	1,496	499,184	26,148
4607 County Criminal Court #7	503,350	1,277	439,990	62,082
4608 County Criminal Court #8	569,398	132	500,235	69,031
4609 County Criminal Court #9	470,939	1,681	434,733	34,525
4610 County Criminal Court #10	470,559	1,010	434,862	34,687
4611 County Criminal Court #11	587,204	2,974	495,834	88,396
4615 County Criminal Court of Appeals	355,061	711	264,776	89,574
4616 County Criminal Court of Appeals #2	551,726	1,092	506,484	44,150
4617 County Criminal Court - Magistrate	140,182	282	93,965	45,934
4620 County Criminal Court Manager	180,709	451	163,457	16,801
4701 Probate Court #1	603,703	1,424	537,937	64,342
4702 Probate Court #2	632,747	1,107	539,416	92,224
4703 Probate Court #3	1,291,341	11,045	1,125,453	154,842
4704 Investigators/Court Visitor Program	368,815	1,241	420,605	(53,031) (c)
4811 J.P- 1-1	1,043,575	5,734	870,681	167,159
4812 J.P- 1-2	511,318	13,452	499,317	(1,450) (c)
4821 J.P- 2-1	609,426	11,016	544,083	54,327
4822 J.P- 2-2	659,492	2,153	570,765	86,574
4831 J.P- 3-1	768,154	3,505	693,749	70,900
4832 J.P- 3-2	713,916	6,169	561,893	145,854
4833 J P 3-3	154,186	-	129,362	24,824
4841 J.P- 4-1	588,226	3,556	611,411	(26,741) (c)
4842 J P 4-2	570,400	6,285	453,988	110,127
4851 J.P- 5-1	628,370	3,268	361,193	263,909
4852 J.P- 5-2	656,648	1,401	568,120	87,127
Subtotal Justice Administration	139,653,298	1,601,720	124,003,942	14,047,636
Health and Social Services				
1110 Employee Health Clinic	414,459	12,265	355,961	46,233
2070 Welfare Assistance	2,998,265	56,669	2,408,558	533,038
5110 Juvenile Administration	20,072,240	2,451,148	15,996,434	1,624,659
5114 Juvenile-Detention Center	14,512,560	65,203	11,814,902	2,632,455
5115 Juvenile-Emergency Shelter	2,196,817	1,066	1,956,058	239,693
5116 Juvenile-Letot Center	3,058,282	10,062	2,586,908	461,312
5117 Juvenile-Youth Village	3,776,846	21,246	3,186,348	569,252
5118 Juvenile-Medlock Center	4,364,188	13,320	3,504,446	846,423
5210 Health Administration	1,851,465	184,280	1,280,321	386,865
5211 Environmental Health	1,182,199	119,420	1,018,376	44,403
5212 Public Health Lab	1,964,237	181,169	1,459,987	323,080
5213 Preventive Health	2,620,397	96,463	1,856,452	667,482
5214 Communicable Disease Control	569,538	17,870	377,963	173,706
5215 STD Clinic	1,650,339	70,451	1,089,219	490,669
5216 TB Clinic	1,845,232	81,132	1,552,395	211,705
Subtotal Health and Human Services	63,077,065	3,381,764	50,444,327	9,250,974
5310 Budget Office Community Contracts (Menta	5,602,405	238,922	5,322,843	40,640
5330 CPS Program	3,338,893	1,421,637	1,885,643	31,613
Subtotal Health and Social Services	8,941,299	1,660,560	7,208,487	72,252

Other Operating

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

**GENERAL FUND
FUNDS AVAILABLE ANALYSIS
FOR THE ELEVEN MONTHS ENDED AUGUST 31, 2014**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
5340 Wilmer Substance Abuse Facility	218,687	13,193	158,590	46,904
5430 Truancy Enforcement Center	658,852	121,580	529,547	7,725
9910 Countywide Appropriations	11,588,798	870,195	8,328,769	2,389,834
9930 Cash Match for Grants	4,837,769	-	4,837,769	-
9940 Reserves and Contingency	1,563,631	-	-	1,563,631
Subtotal Other Operating	<u>18,867,738</u>	<u>1,004,968</u>	<u>13,854,676</u>	<u>4,008,094</u>
9950 Emergency Reserves	39,768,353	-	-	39,768,353
Grand Total (b)	<u>\$ 499,668,583</u>	<u>\$ 14,689,457</u>	<u>\$ 398,405,936</u>	<u>\$ 86,573,190</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>

(c) Actual expenditures during the year includes estimates for certain salary costs. At end of the fiscal year both estimated and budgeted amounts are revised to reflect actual results.

(d) Budget controls are at the category level (i.e. salaries, operations and property) for each functional department (i.e. Sheriff). Sheriff budgeted expenditures will be adjusted at fiscal year end to reflect actual departmental expenditures at the category level.

APPROPRIATIONS
BUDGET/ACTUAL - TAX AND FEE FUNDS
FOR THE ELEVEN MONTHS ENDED AUGUST 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	\$ 1,439,009	\$ 3,407,269	\$ 50,694,317	\$ 14,928,971
120 General Fund	499,668,583	4,973,988	14,689,457	45,870,182	413,095,393	86,573,190
126 Permanent Improvement Fund	7,228,211	520,354	2,456,946	421,962	5,468,623	1,759,588
162 Alternate Dispute Resolution	3,087,302	6,486	2,643	57,339	402,470	2,684,832
168 Dallas County Historical Commission	11,967	-	-	-	-	11,967
169 Historical Exhibit	3,472,601	618	-	260,557	3,120,479	352,122
195 Major Technology Fund	30,716,568	681,360	3,905,767	2,259,584	23,673,275	7,143,293
196 Major Projects	236,766,072	5,202,315	76,316,705	4,494,079	122,538,906	114,227,166
205 Interest & Debt Retirement Fund	34,832,660	750	-	-	13,291,958	21,540,702
466 Grants	104,878,539	2,542,634	5,324,231	6,080,785	65,448,269	39,430,270
467 HUD Section 8	34,548,905	117,199	187,023	2,763,106	28,858,537	5,690,369
468 Charter School Grants	8,988,439	179,430	35,332	818,824	6,250,794	2,737,646
470 Law Library Fund	1,164,553	6,448	153,357	66,769	958,387	206,166
471 Appellate Judicial System	429,773	4,070	-	27,865	333,222	96,551
Total	<u>\$ 1,031,417,462</u>	<u>\$ 14,317,566</u>	<u>\$ 104,510,470</u>	<u>\$ 66,528,323</u>	<u>\$ 734,034,630</u>	<u>\$ 297,382,832</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 ELEVEN MONTHS ENDED AUGUST 31, 2014**

Exhibit D

FUND	FY2014 BUDGET	INFO ONLY REVENUES ACCRUED FY13 REVERSED FY 14	MONTH OF AUGUST 2014	TOTAL YTD REVENUE	BALANCE OF BUDGET
		(a)			
105 Road and Bridge	\$ 38,041,838	\$ 107,550	\$ 2,989,659	\$ 35,356,787	\$ 2,685,051
120 General Fund	430,765,947	(8,427,999)	12,359,688	429,038,019	1,727,928
126 Permanent Improvement	2,875,560	17,667	4,678	2,825,223	50,337
162 Alternate Dispute	740,084	(2,755)	60,041	654,344	85,740
168 Historical Commission	28	(0)	1	7	21
169 Historical Exhibit	3,472,601	(153,422)	394,312	3,820,315	(347,714)
195 Major Technology	21,664,857	(213,893)	36,214	21,638,879	25,978
196 Major Projects	73,696,412	680,131	2,426,920	74,202,749	(506,337)
205 Debt Service	31,742,438	(9,123)	186,850	31,965,861	(223,423)
466 Projected Federal Grants	77,106,900	(12,915,722)	2,847,307	61,119,409	15,987,491
467 HUD Section 8	28,761,292	-	2,610,131	27,264,708	1,496,584
468 Charter School Grants	7,713,414	(595,108)	750,820	5,941,307	1,772,107
470 Law Library	964,593	(11,987)	73,570	830,030	134,563
471 Appellate Judicial	309,039	(2,895)	16,536	316,052	(7,013)
TOTAL	<u>\$ 717,855,003</u>	<u>\$ (21,527,555)</u>	<u>\$ 24,756,726</u>	<u>\$ 694,973,690</u>	<u>\$ 22,881,313</u>

(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 AUGUST 31, 2014**

Exhibit E

Payment Fiscal Year	Principal	Interest	Total
2014	\$ -	\$ -	\$ -
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>\$ 111,350,000</u>	<u>\$ 15,836,131</u>	<u>\$ 127,186,131</u>

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

**INTERFUND TRANSFERS
FOR THE ELEVEN MONTHS ENDED AUGUST 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	49,482	120	49105	49,482
105	2550	Road Reserves	7910	7,350,001	120	49105	7,350,001
105	2550	Road Reserves	7910	3,093,871	120	49105	3,093,871
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	268,191	120	49162	268,191
169	2090	Historical Exhibit Fund	7910	36,666	120	49169	36,666
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	101,814	120	49471	101,814
532	91002 (b)	Sheriff Federal Forfeitures	7910	226,272	120	49532	226,272
532	91048 (b)	Probate Courts Escrow	7910	128,589	120	49532	128,589
532	94036 (b)	Elections Escrow	7910	88,994	196	49532	88,994
532	94081 (b)	Records Management - C/C & D/C	7910	616,629	120	49532	616,629
532	94404 (b)	Juvenile Case Manager Fee	7910	32,332	120	49532	32,332
532	94405 (b)	Law Library Escrow	7910	92,353	120	49532	92,353
532	94019 (b)	Civil Courts Escrow	7996	1,368,934	196	49532	1,368,934
541	0	DA Drug Court Contribution	7910	60,000	120	49541	60,000
571	5363	Housing Bond	5590	130,930	120	47780	130,930

TOTAL

47,003,341

47,003,341

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