



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 November 30, 2013

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

The data was obtained from accounts in the office of the County Auditor and from such other supplementary information as needed.

Please contact James Hayes at 214-653-7225 if you have any questions.

  
Virginia Porter  
County Auditor

/jh  
cc: County Treasurer

**BALANCE SHEET TAX, FEE AND BOND FUNDS  
AS OF NOVEMBER 30, 2013**

<b>ASSETS</b>		
Cash and Investments		\$ 369,330,408
Inventories, Stock Room		1,705,251
Net Receivables - County Taxes	385,299,421	
Net Receivables - Other	<u>17,158,000 (a)</u>	
Subtotal Net Receivables	402,457,421	
Due from Other Governmental Units	<u>7,948,824</u>	
Total Receivables		410,406,245
General Fixed Assets	781,001,389	
Less: Accumulated Depreciation	<u>(338,256,194)</u>	442,745,195
Construction in Progress		82,529,316
Infrastructure		<u>26,671,048</u>
		551,945,561
Prepayments and other assets		2,236,966
Amount to be Provided for Retirement of Bonds		
Net of Debt Service Fund Assets		<u>155,073,075</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 1,490,697,506</u></u>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts Payable and Other Liabilities	24,253,276 (b)	
Due to Other Governmental Units	18,927,528	
Bonded Debt and Interest Payable to Maturity	<u>158,151,868</u>	
<b>TOTAL LIABILITIES</b>		201,332,671
<b>FUND BALANCE</b>		
<b>RESERVED:</b>		
Inventory and Prepayment Reserves		3,942,218
Investment in Fixed Assets		551,945,561
Projects		116,025,020
General Fund - Encumbrances		21,793,596
General Fund - Current Year Budgeted Operations		36,391,465
Projects - Encumbrances		106,266,706
Other - Encumbrances		11,950,780
<b>UNRESERVED</b>		
General Fund		3,622,360 (b)
Other, includes taxes and other receivables which total	\$ 392,139,421	<u>437,427,129</u>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<u><u>\$ 1,490,697,506</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 NOVEMBER 30, 2013**

Exhibit A  
1 of 2

FUND	<u>Beginning Balance</u>	<u>Net Monthly Activity</u>	<u>Ending Balance</u>
<b>GOVERNMENTAL FUNDS:</b>			
<b>Major Funds:</b>			
00120 General Fund	\$ 75,581,678	\$ (18,085,691)	\$ 57,495,988
00124 Jury Fund	55	17,080	17,135
00125 Petit Jury Fund	25,046	(23,305)	1,741
00130 Election Fund-Special	35,419	278	35,697
00170 Return Check Collection	(360,448)	(6,519)	(366,967)
00190 CMAQ-Congestion, Mitigation & Air	1,445,005	5,822	1,450,827
00196 Major Projects	188,014,667	(2,369,589)	185,645,078
00205 Interest & Debt Retirement Fund	2,925,783	153,010	3,078,793
00210 DS Arbitrage Rebate	168	0	168
00466 Projected Federal Grants	<u>6,568,752</u>	<u>2,189,449</u>	<u>8,758,201</u>
	<u>274,236,123</u>	<u>(18,119,465)</u>	<u>256,116,658</u>
<b>Other Non-Major Governmental Funds:</b>			
<b>Special Revenue Funds:</b>			
00105 Road & Bridge	31,325,815	1,128,238	32,454,053
00126 Permanent Improvement Fund	4,027,083	177,385	4,204,467
00162 Alternate Dispute Resolution	2,238,687	46,976	2,285,663
00168 Dallas County Historical Commission	11,432	1	11,433
00169 Historical Exhibit	275,291	100,002	375,293
00195 Major Technology Fund	8,744,919	(1,555,872)	7,189,047
00467 HUD Section 8	4,131,141	(242,599)	3,888,542
00468 Charter School Grants	3,159,024	256,308	3,415,332
00470 Law Library Fund	260,430	9,190	269,620
00471 Appellate Judicial System	135,157	6,400	141,558
00500 Payroll	(5,270)	13,400	8,130 (a)
00535 District Attorney Forfeiture	272,905	12	272,916
00538 DA - Check Processing	48,004	9,513	57,517
00540 DA - Forfeitures-Federal	156,573	(238)	156,334
00541 DA - Forfeitures-State	628,675	(2,724)	625,951
00547 DA - State Forfeitures/Other	136,048	6,600	142,647
00704 Unallocated Tax	<u>11,379,349</u>	<u>(289,151)</u>	<u>11,090,199</u>
	<u>66,925,262</u>	<u>(336,559)</u>	<u>66,588,703</u>
<b>Capital Project Funds:</b>			
<b>Permanent Improvement Funds:</b>			
00415 1995A Permanent Improvement	449,339	-	449,339
00433 Tax Notes Series 2011	19,346,870	(2,038,848)	17,308,022
00440 Tax Notes Series 2013	23,535,715	(2,735,362)	20,800,353
00482 Permanent Improvement Bond Series	64,134	-	64,134
00493 1992A Permanent Improvement Bond	<u>369,811</u>	<u>-</u>	<u>369,811</u>
	<u>43,765,868</u>	<u>(4,774,209)</u>	<u>38,991,659</u>
<b>Road Funds:</b>			
00414 1995 Road Bond Fund	42,705	-	42,705
00418 Road Bond Series 1996	26,842	-	26,842
00424 Unlimited Tax Road Bonds Series	2,912,798	-	2,912,798
00427 Unlimited Tax Refunding & Improv	4,143,751	-	4,143,751
00481 Public Property Finance Obligati	86,303	-	86,303
00490 Unlimited Tax Road Bond Fund	129,734	-	129,734
00492 1992 Road Bond Fund	86,591	-	86,591
00494 Unlimited Tax Road Bond Fund	<u>204,663</u>	<u>-</u>	<u>204,663</u>
	<u>7,633,387</u>	<u>-</u>	<u>7,633,387</u>
<b>Total Governmental Funds Cash and Investments</b>	<u><b>392,560,641</b></u>	<u><b>(23,230,233)</b></u>	<u><b>369,330,408</b></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 NOVEMBER 30, 2013**

Exhibit A  
2 of 2

FUND	<u>Beginning Balance</u>	<u>Net Monthly Activity</u>	<u>Ending Balance</u>
21734 Internal Service Fund	1,175,941	91,522	1,267,463
<b>Fiduciary and All Agency Funds:</b>			
00128 Adult Probation Fund	9,376,767	(3,243,779)	6,132,988
00166 State Report Interest Fund	1,128,142	918,124	2,046,265
00501 County Clerk-Special	22,466,115	9,813,840	32,279,955
00502 County Clerk-Trust	14,184,478	201,715	14,386,193
00503 District Clerk-Special	8,078,154	268,855	8,347,008
00504 District Clerk-Trust	24,249,351	(258,471)	23,990,881
00505 Sheriff-Special	838,148	25,614	863,762
00506 County Clerk Special Trust Fund	12,794,127	5,378,873	18,173,000
00532 Escrow Fund	33,833,804	4,328,666	38,162,470
00537 Youth Village Special Fund	517	0	518
00542 DA - Police Agencies	36,656	2	36,658
00543 Adult Probation-Restitution	1,681,744	(151,516)	1,530,228
00544 DA - Attorney General	26,531	5	26,535
00545 DA - Unadjudicated-Gambling	57,960	3	57,964
00546 DA - Forfeitures-Narcotics	8,870	10	8,880
00550 Justice of the Peace 1-1 Special	620,035	(237)	619,798
00551 Justice of the Peace 1-2 Special	341,835	195	342,030
00553 Justice of the Peace 3-3 Special	104,942	2,854	107,796
00554 Justice of the Peace 2-1 Special	392,839	(5,271)	387,568
00555 Justice of the Peace 2-2 Special	130,388	511	130,900
00556 Justice of the Peace 3-1 Special	78,791	(34,078)	44,713
00557 Justice of the Peace 3-2 Special	173,045	(210)	172,835
00559 Justice of the Peace 4-1 Special	419,638	1,102	420,739
00560 Justice of the Peace 4-2 Special	83,795	17,433	101,228
00561 Justice of the Peace 5-1 Special	30,908	(14,588)	16,320
00562 Justice of the Peace 5-2 Special	257,737	2,275	260,012
00570 Dallas County Housing Fin.	49,477	4	49,481
00571 Dallas County Housing Fin.	753,325	55	753,380
00580 Constable 1 Special Fund No. 580	5,845	-	5,845
00581 Constable 2 Special Fund No. 581	2,233	(476)	1,757
00582 Constable 3 Special Fund No. 582	3,779	2,251	6,029
00584 Constable 4 Special Fund No. 584	6,154	-	6,154
00586 Constable 5 Special Fund No. 586	73,214	(1,940)	71,274
	<u>132,289,343</u>	<u>17,251,821</u>	<u>149,541,164</u>
Grand Total (Including Internal Service Fund)	<u>\$ 526,025,925</u>	<u>\$ (5,886,891)</u>	<u>\$ 520,139,035</u>
<b>School Funds</b>			
Operating	\$ 5,705,209	\$ 7,239,089	\$ 12,944,298
Payroll	40,000	-	40,000
Bonds	3,133,960	(645,395)	2,488,565
Total School Funds	<u>8,879,169</u>	<u>6,593,694</u>	<u>15,472,863</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 TWO MONTHS ENDED NOVEMBER 30, 2013**

**Exhibit B  
Page 1 of 4**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
<b>General Government</b>				
1010 GG-County Judge	\$ 490,835	\$ 1,892	\$ 53,413	\$ 435,529
1011 Truancy Courts	1,512,989	26,122	170,681	1,316,185
1020 GG-Commissioners Court Administrator	1,580,395	29,633	182,296	1,368,467
1021 GG-Operation Services-Engineering	1,702,632	802,496	543,368	356,768
1022 GG-Operation Services- Facilities	15,353,991	3,202,252	2,505,526	9,646,212
1023 GG-Operation Services- Comm/Central Svcs	3,595,385	729,595	374,743	2,491,047
1024 GG-Operations Services-Records Mgt	796,978	57,689	89,071	650,218
1027 GG-Operations-Auto Service Center	2,342,318	1,316,067	119,683	906,567
1028 GG-Operations-Facility Quality Assurance	-	-	-	-
1035 GG- Tax Assessor/Collector	11,943,895	183,930	1,724,301	10,035,664
1040 Human Resource/Civil Service	5,478,042	31,786	598,328	4,847,929
1041 HRCS - 52e Employees	-	-	-	-
1050 GG-County Treasurer	1,078,425	8,893	136,009	933,523
1060 Office of Budget and Evaluation	524,905	3,784	60,821	460,300
1070 GG-County Auditor	6,411,449	9,324	740,977	5,661,148
1080 GG-Purchasing	917,927	4,244	117,859	795,824
1210 Elections	5,792,956	185,543	920,228	4,687,185
<b>Subtotal General Government</b>	<b>59,523,121</b>	<b>6,593,252</b>	<b>8,337,306</b>	<b>44,592,564</b>
<b>Community Services</b>				
2050 Texas Cooperative Extension/Dallas Cty	296,173	3,147	33,148	259,879
2060 Veterans Service	226,935	2,431	26,102	198,403
<b>Subtotal Community Services</b>	<b>523,108</b>	<b>5,578</b>	<b>59,249</b>	<b>458,282</b>
<b>Law Enforcement</b>				
3110 Executive	968,016	6,355	121,060	840,602
3111 Special Investigation	-	-	-	-
3113 Internal Affairs	686,206	1,826	94,467	589,913
3121 General Services	911,307	494	128,345	782,467
3122 Personnel	734,786	39,717	102,833	592,236
3123 Training	592,277	66,555	69,590	456,132
3124 Communications	1,937,087	123,684	228,956	1,584,447
3125 Fiscal	2,326,325	145,304	296,807	1,884,214
3126 Photo Lab	272,720	12,731	36,583	223,406
3128 Bonds	2,281,913	4,324	267,941	2,009,647
3129 Bailiff	7,992,912	1,127	1,209,774	6,782,012
3130 Warrants	4,233,927	17,315	602,642	3,613,970
3131 Fugitive Transportation	1,823,556	588	255,865	1,567,102
3132 Civil	1,992,627	4,291	275,326	1,713,010
3133 Patrol	-	-	-	-
3134 Criminal Investigation	2,349,372	34,278	317,657	1,997,437
3136 FLEET	153,291	724	20,936	131,631
3137 Freeway Management Program	10,885,303	484,546	1,467,598	8,933,159
3140 Detention Services	951,279	9,175	145,866	796,238
3141 North Tower	24,247,114	34,116	3,129,388	21,083,609
3142 West Tower	18,083,040	24,273	2,304,702	15,754,065
3144 Suzanne B. Kays Jail	-	-	-	-
3145 George Allen Jail	1,569,661	2,397	1,836,108	(268,843)
3146 Decker Jail	-	-	-	-
3147 Central Intake	10,736,535	23,401	1,471,598	9,241,535
3148 South Tower	18,137,495	13,142	2,412,304	15,712,049
3150 Classification and Release	7,958,564	41,284	1,082,552	6,834,729
3152 Central Kitchen	8,454,844	586,516	1,054,544	6,813,785
3153 Central Laundry	1,355,938	-	183,516	1,172,422
3154 Inmate Transport	12,060,316	3,139	45	12,057,132
<b>Subtotal Sheriff</b>	<b>143,696,411</b>	<b>1,681,304</b>	<b>19,117,004</b>	<b>122,898,104</b>
3210 Constable Precinct #1	1,874,468	9,019	223,259	1,642,189
3220 Constable Precinct #2	2,215,614	8,164	282,819	1,924,631
3230 Constable Precinct #3	1,831,962	6,085	246,469	1,579,408

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2013**

**Exhibit B  
Page 2 of 4**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
3240 Constable Precinct #4	1,693,134	10,421	218,730	1,463,984
3250 Constable Precinct #5	1,292,862	4,227	170,371	1,118,264
<b>Subtotal Constable</b>	<b>8,908,041</b>	<b>37,916</b>	<b>1,141,648</b>	<b>7,728,476</b>
3311 Crime Lab	5,699,509	157,237	695,504	4,846,768
3312 Medical Examiner	5,936,588	540,316	736,624	4,659,647
3313 Breath Alcohol Program	352,125	119	37,714	314,291
<b>Subtotal Institute of Forensic Sciences</b>	<b>11,988,222</b>	<b>697,673</b>	<b>1,469,843</b>	<b>9,820,707</b>
3320 Community Supervision	495,140	269,509	141,621	84,010
3330 Public Service Program	1,162,147	32,953	124,227	1,004,968
<b>Subtotal Law Enforcement</b>	<b>166,249,961</b>	<b>2,719,354</b>	<b>21,994,342</b>	<b>141,536,265</b>
<b>Justice Administration</b>				
3340 Building Security	2,426,170	595,822	220,030	1,610,318
3341 Emergency Management	489,131	6,782	106,913	375,437
3342 Fire Marshal	892,814	303,097	99,557	490,160
4011 District Attorney	39,037,865	449,609	5,309,591	33,278,664
4012 DA-Special Allocation	-	-	(13,051)	13,051
4013 Drug Court Program	317,808	503	52,980	264,326
4014 Jail Diversion	2,183,692	23,451	188,206	1,972,034
4015 Divert Court Department	255,839	36,789	35,467	183,583
4020 District Clerk	12,961,971	85,561	1,609,151	11,267,259
4031 County Clerk	10,121,015	120,407	1,286,685	8,713,924
4032 County Clerk-Collections	949,130	25,826	117,815	805,488
4033 Truancy Courts Clerks	1,265,748	-	147,455	1,118,293
4040 Public Defender	11,732,678	49,835	1,479,791	10,203,052
4051 District Court Administration	173,153	785	21,830	150,538
4053 Child Support Payments Office	-	-	-	-
4056 Domestic Relations Office Administration	2,336,112	14,327	283,593	2,038,192
4060 Jury Service	2,214,151	193,891	302,479	1,717,781
4065 Grand Jury Service	205,000	-	51,340	153,660
4071 5th Court of Appeals	139,289	-	18,033	121,256
4072 First Admin. Judicial Region	140,698	-	144,697	(3,999)
4080 Court Cost Miscellaneous	8,141,629	31,470	78,823	8,031,336
4110 14th Civil District Court	220,862	1,136	27,801	191,925
4115 44th Civil District Court	228,389	1,503	30,040	196,846
4120 68th Civil District Court	212,059	1,114	25,899	185,046
4125 95th Civil District Court	223,514	1,000	27,898	194,616
4130 101st Civil District Court	226,279	1,182	31,982	193,116
4135 116th Civil District Court	228,142	1,552	28,508	198,082
4140 134th Civil District Court	263,155	695	34,017	228,442
4145 160th Civil District Court	227,366	1,211	29,510	196,646
4150 162nd Civil District Court	224,156	1,119	28,665	194,372
4155 191st Civil District Court	221,928	1,251	26,096	194,581
4160 192nd Civil District Court	238,863	863	30,603	207,397
4165 193rd Civil District Court	229,458	651	28,926	199,880
4170 298th Civil District Court	225,372	712	28,881	195,779
4175 Civil District Masters	287,432	1,614	37,009	248,809
4180 Civil Tax Court	78,135	466	17,795	59,874
4210 254th Family Court	407,190	2,207	74,001	330,982
4215 255th Family Court	445,437	1,281	73,696	370,460
4220 256th Family Court	407,001	1,405	68,750	336,846
4225 301st Family Court	508,764	768	104,480	403,517
4230 302nd Family Court	452,553	1,455	67,300	383,798
4235 303rd Family Court	424,352	944	53,966	369,443
4240 330th Family Court	415,402	1,930	77,285	336,187
4250 IV-D Court	252,000	519	42,088	209,393
4310 304th Juvenile Court	2,582,654	661,190	536,170	1,385,294
4320 305th Juvenile Court	2,494,076	1,255,319	514,477	724,280
4401 Criminal District Court #1	684,807	918	168,439	515,451

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2013**

**Exhibit B  
Page 3 of 4**

<u>Department</u>	<u>Budget</u> (a)	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
4402 Criminal District Court #2	676,686	1,161	191,037	484,488
4403 Criminal District Court #3	659,284	1,403	117,725	540,156
4404 Criminal District Court #4	628,134	1,165	118,646	508,323
4405 Criminal District Court #5	671,724	1,186	172,742	497,796
4406 Criminal District Court #6	660,813	2,796	148,571	509,446
4407 Criminal District Court #7	638,354	940	213,595	423,819
4410 194th Criminal District Court	729,648	1,477	158,258	569,913
4415 195th Criminal District Court	687,307	1,544	133,050	552,713
4420 203rd Criminal District Court	702,092	1,341	110,615	590,137
4425 204th Criminal District Court	731,913	883	172,185	558,845
4430 265th Criminal District Court	590,765	1,050	102,843	486,871
4435 282nd Criminal District Court	581,374	1,119	119,173	461,082
4440 283rd Criminal District Court	662,118	1,043	129,188	531,887
4445 291st Criminal District Court	625,413	2,108	156,092	467,213
4450 292nd Criminal District Court	646,811	2,653	135,413	508,746
4455 363rd Criminal District Court	640,267	1,131	144,169	494,967
4460 Criminal District Magistrates	1,507,891	2,442	203,995	1,301,454
4465 Staff Attorneys	450,254	13,118	63,430	373,706
4470 Criminal District Court Manager	229,367	1,426	37,805	190,137
4501 County Court at Law #1	377,040	2,555	49,133	325,352
4502 County Court at Law #2	389,722	406	51,209	338,107
4503 County Court at Law #3	395,462	2,481	54,133	338,848
4504 County Court at Law #4	394,210	831	50,409	342,971
4505 County Court at Law #5	385,693	589	48,330	336,773
4601 County Criminal Court #1	430,513	357	69,707	360,449
4602 County Criminal Court #2	475,211	1,814	70,293	403,104
4603 County Criminal Court #3	432,549	1,346	103,592	327,611
4604 County Criminal Court #4	446,882	1,773	74,333	370,776
4605 County Criminal Court #5	345,967	2,261	56,508	287,198
4606 County Criminal Court #6	526,828	2,156	70,416	454,256
4607 County Criminal Court #7	429,191	756	64,805	363,629
4608 County Criminal Court #8	445,265	973	68,550	375,742
4609 County Criminal Court #9	438,939	1,862	69,632	367,444
4610 County Criminal Court #10	448,544	1,042	63,917	383,585
4611 County Criminal Court #11	506,811	1,842	77,826	427,143
4615 County Criminal Court of Appeals	276,719	3,818	35,941	236,961
4616 County Criminal Court of Appeals #2	438,533	1,386	76,179	360,968
4617 County Criminal Court - Magistrate	140,182	49	18,488	121,644
4620 County Criminal Court Manager	175,458	1,174	24,321	149,963
4701 Probate Court #1	595,121	4,212	77,420	513,489
4702 Probate Court #2	625,831	2,664	86,012	537,156
4703 Probate Court #3	1,268,148	12,569	193,811	1,061,767
4704 Investigators/Court Visitor Program	368,495	5,461	67,564	295,470
4811 J.P- 1-1	1,043,575	12,978	130,666	899,930
4812 J.P- 1-2	509,044	8,203	71,346	429,496
4821 J.P- 2-1	592,639	8,376	76,821	507,442
4822 J.P- 2-2	644,388	3,237	84,776	556,374
4831 J.P- 3-1	763,268	8,272	103,775	651,221
4832 J.P- 3-2	669,487	5,100	81,957	582,429
4833 J P 3-3	142,465	-	18,802	123,663
4841 J.P- 4-1	580,186	5,104	90,729	484,353
4842 J P 4-2	566,416	10,027	64,258	492,132
4851 J.P- 5-1	618,735	4,869	51,797	562,069
4852 J.P- 5-2	647,848	3,270	86,439	558,140
<b>Subtotal Justice Administration</b>	<b>138,648,821</b>	<b>4,045,962</b>	<b>18,868,092</b>	<b>115,734,767</b>
<b>Health and Social Services</b>				
1110 Employee Health Clinic	414,459	9,408	50,855	354,196
2070 Welfare Assistance	2,998,265	65,298	544,523	2,388,445
5110 Juvenile Administration	20,078,393	1,816,970	2,858,539	15,402,884
5114 Juvenile-Detention Center	14,512,560	69,779	1,664,059	12,778,722

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

**GENERAL FUND  
FUNDS AVAILABLE ANALYSIS  
FOR THE TWO MONTHS ENDED NOVEMBER 30, 2013**

**Exhibit B  
Page 4 of 4**

<u>Department</u>	<u>Budget</u>	<u>Encumbrance</u>	<u>Actual</u>	<u>Funds Available</u>
	(a)			
5115 Juvenile-Emergency Shelter	2,192,817	2,914	258,285	1,931,619
5116 Juvenile-Letot Center	3,049,712	20,122	356,718	2,672,872
5117 Juvenile-Youth Village	3,776,846	29,462	456,899	3,290,485
5118 Juvenile-Medlock Center	4,364,188	19,022	507,851	3,837,315
5210 Health Administration	1,559,458	290,075	176,496	1,092,888
5211 Environmental Health	961,895	62,623	148,433	750,839
5212 Public Health Lab	1,914,237	350,972	243,130	1,320,134
5213 Preventive Health	2,650,397	164,353	199,628	2,286,415
5214 Communicable Disease Control	551,038	4,092	54,025	492,922
5215 STD Clinic	1,645,339	31,292	184,219	1,429,829
5216 TB Clinic	1,845,232	87,832	216,281	1,541,119
<b>Subtotal Health and Human Services</b>	<b>62,514,836</b>	<b>3,024,213</b>	<b>7,919,941</b>	<b>51,570,682</b>
5310 Budget Office Community Contracts (Menta	3,804,766	36,099	2,370,891	1,397,777
5330 CPS Program	3,338,893	3,207,893	21,580	109,420
<b>Subtotal Health and Social Services</b>	<b>7,143,660</b>	<b>3,243,992</b>	<b>2,392,471</b>	<b>1,507,197</b>
<b>Other Operating</b>				
5340 Wilmer Substance Abuse Facility	218,687	14,690	22,183	181,814
5430 Truancy Enforcement Center	658,852	516,705	111,412	30,735
9910 Countywide Appropriations	11,588,798	1,629,392	560,590	9,398,816
9930 Cash Match for Grants	4,170,648	-	-	4,170,648
9940 Reserves and Contingency	2,241,861	458	-	2,241,403
<b>Subtotal Other Operating</b>	<b>18,878,847</b>	<b>2,161,246</b>	<b>694,185</b>	<b>16,023,416</b>
9950 Emergency Reserves	46,186,229	-	-	46,186,229
<b>Grand Total (b)</b>	<b>\$ 499,668,583</b>	<b>\$ 21,793,596</b>	<b>\$ 60,265,586</b>	<b>\$ 417,609,401</b>
(a) Budget includes encumbrances which are carried forward from FY 13 in the amount of				<b>\$ 8,628,588</b>
(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 TWO MONTHS ENDED NOVEMBER 30, 2013

Exhibit C

FUND	FY 2014	INFO ONLY	ENCUMBRANCES	MONTH OF	YTD ACTUAL +	BALANCE
	BUDGET	APPROPRIATIONS		NOVEMBER 2013	ENCUMBRANCES	OF BUDGET
	(a)	ACCRUED FY 13 REVERSED FY 14	(c)			
		(b)				
105 Road & Bridge	\$ 65,623,287	\$ 81,914	\$ 784,525	\$ 623,025	\$ 9,777,349	\$ 55,845,938
120 General Fund	499,668,583	4,973,988	21,793,596	34,210,035	82,059,182	417,609,401
126 Permanent Improvement Fund	7,228,211	520,354	2,104,512	(64,098)	2,309,440	4,918,771
162 Alternate Dispute Resolution	3,087,302	6,486	2,586	10,948	27,344	3,059,958
168 Dallas County Historical Commission	11,967	-	-	-	-	11,967
169 Historical Exhibit	3,472,801	618	-	254,563	457,921	3,014,680
195 Major Technology Fund	27,389,962	681,360	3,403,282	2,145,312	6,462,392	20,927,570
196 Major Projects	230,643,524	5,202,315	72,691,831	5,538,166	78,569,297	152,074,226
205 Interest & Debt Retirement Fund	34,832,660	750	-	-	-	34,832,660
466 Grants	71,624,812	2,542,634	8,292,290	2,662,012	15,678,134	55,946,678
467 HUD Section 8	34,315,241	117,199	130,600	2,530,532	5,271,728	29,043,514
468 Charter School Grants	7,724,870	179,430	300,402	339,567	992,544	6,732,327
470 Law Library Fund	1,164,553	6,448	335,865	53,390	442,969	721,585
471 Appellate Judicial System	429,773	4,070	-	18,879	34,328	395,445
<b>Total</b>	<b>\$ 987,217,347</b>	<b>\$ 14,317,566</b>	<b>\$ 109,839,489</b>	<b>\$ 48,322,332</b>	<b>\$ 202,082,628</b>	<b>\$ 785,134,719</b>

(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 TWO MONTHS ENDED NOVEMBER 30, 2013**

Exhibit D

FUND	FY2014 BUDGET	INFO ONLY REVENUES ACCRUED FY13 REVERSED FY 14 (a)	MONTH OF NOVEMBER 2013	TOTAL YTD REVENUE	BALANCE OF BUDGET
105 Road and Bridge	\$ 38,041,838	\$ 107,550	\$ 1,942,132	\$ 11,065,327	\$ 26,976,511
120 General Fund	430,765,947	(8,427,999)	17,078,670	27,754,414	403,011,533
126 Permanent Improvement	2,875,560	17,667	90,250	85,066	2,790,494
162 Alternate Dispute	740,084	(2,755)	48,802	108,383	631,701
168 Historical Commission	28	(0)	1	1	27
169 Historical Exhibit	3,472,601	(153,422)	362,966	674,173	2,798,428
195 Major Technology	21,664,857	(213,893)	691,249	905,720	20,759,137
196 Major Projects	73,696,412	680,131	1,638,639	1,682,343	72,014,069
205 Debt Service	31,742,438	(9,123)	153,010	270,642	31,471,796
466 Projected Federal Grants	77,106,900	(12,915,722)	6,340,822	13,047,287	64,059,613
467 HUD Section 8	28,761,292	-	2,375,140	4,349,731	24,411,561
468 Charter School Grants	7,713,414	(595,108)	765,185	1,442,522	6,270,892
470 Law Library	964,593	(11,987)	63,372	138,459	826,134
471 Appellate Judicial	309,039	(2,895)	24,544	43,679	265,360
<b>TOTAL</b>	<b>\$ 717,855,003</b>	<b>\$ (21,527,555)</b>	<b>\$ 31,574,781</b>	<b>\$ 61,567,746</b>	<b>\$ 656,287,257</b>

(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 NOVEMBER 30, 2013**

**Exhibit E**

Payment Fiscal Year	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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 TWO MONTHS ENDED NOVEMBER 30, 2013**

Exhibit F

FROM:

TO:

FUND	DEPT	DESCRIPTION	ACCT	AMOUNT	FUND	ACCT	AMOUNT
105	2550	Road Reserves	7910	367,947	120	49105	367,947
105	2550	Road Reserves	7905	7,533,722	105	49105	7,533,722 (a)
169	2090	Historical Exhibit Fund	7910	3,333	120	49169	3,333
532	94019 (b)	Civil Courts Escrow	7996	232,021	196	49532	232,021
532	94081 (b)	Records Management - C/C & D/C	7910	38,775	120	49532	38,775
<b>TOTAL</b>				<b>8,175,798</b>	<b>8,175,798</b>		

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

(b) Represent project number.