

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Community Development Fund – to account for funds received by the City of Dallas pursuant to the Community Development Act of 1974, as amended, and grant funds for community development type programs.

Health and Human Services Fund – to account for private and grant funds received for public health and human services programs.

Library Fund – to account for private and grant funds received for acquisition of library materials and expansion of library services.

Police Fund – to account for private and grant funds received for crime prevention and law enforcement programs.

Recreation Fund – to account for private and grant funds received for summer recreation and other recreation programs.

Transportation Fund – to account for private and grant funds received for transportation studies and construction.

Management Improvement Fund – to account for private and grant funds received for management productivity improvements.

Storm Water Operating Fund – to account for the administration and operational activities of the Storm Water Program. Financing is provided by a Storm Water fee.

Municipal Fund – to account for private contributions restricted to the provision of various employee and citizen municipal purposes.

General Citizen Fund – to account for private contributions restricted to the provision of various general governmental projects.

Arts and Cultural Fund – to account for private contributions restricted for the financing of Museum operations and functions.

CAPITAL PROJECT FUNDS

To account for financial resources to be used for the acquisition or construction of those major capital facilities which are not financed by Enterprise Funds, Internal Service Funds, and Trust Funds.

Neighborhood Projects – to account for construction of neighborhood facilities and paving projects.

Parks – to account for construction of parks, playgrounds, and recreational facilities.

Streets and Drainage – to account for construction of streets and storm sewers.

Buildings – to account for construction of City-owned buildings.

Transportation – to account for construction of traffic signals and controls.

NONMAJOR GOVERNMENTAL FUNDS

PERMANENT FUNDS

Samuell Park – to account for the private donation by Dr. W.W. Samuell. The income from this fund is restricted to the operation and improvement of Samuell Park.

Grauwylers Memorial – to account for the private donation by Mrs. Emma H. Grauwylers. The income from the trust is to be used to improve and beautify Grauwylers Park.

Craddock Park – to account for the private donation by Mr. and Mrs. L. Craddock. The earnings from the trust are to be used for improving and maintaining Craddock Park.

Martin Weiss Park – to account for the private donations by Mr. and Mrs. Martin Weiss, the earnings from which are restricted to the use for further improvements of the Martin Weiss Park.

Hale Davis – to account for private donations by Hale Davis, restricted for municipal purposes.



CITY OF DALLAS, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 As of September 30, 2003
 (in thousands)

| | Special Revenue | | | | |
|---|--------------------------|------------------------------|----------------|----------------|-----------------|
| | Community Development | Health and Human Services | Library | Police | Recreation |
| Assets: | | | | | |
| Pooled cash and cash equivalents | \$8,015 | \$3,018 | \$5,318 | \$6,175 | \$13,227 |
| Receivables: | | | | | |
| Notes | 19,047 | 0 | 0 | 0 | 0 |
| Accounts | 2,319 | 0 | 0 | 0 | 454 |
| Accrued interest | 376 | 0 | 1 | 1 | 1 |
| Allowance for uncollectible accounts | (1,002) | 0 | 0 | 0 | (75) |
| Due from other governments | 7,100 | 6,088 | 12 | 893 | 240 |
| Due from other funds | 0 | 0 | 0 | 0 | 0 |
| Special assessments | 0 | 0 | 0 | 0 | 0 |
| Notes receivable from other funds | 0 | 0 | 0 | 0 | 0 |
| Other investments, at fair market value | 569 | 0 | 1,006 | 0 | 0 |
| Total assets | 36,424 | 9,106 | 6,337 | 7,069 | 13,847 |
| Liabilities and Fund Balance | | | | | |
| Liabilities: | | | | | |
| Accrued payroll | 3 | 0 | 0 | 11 | 0 |
| Accounts payable | 1,102 | 176 | 52 | 668 | 120 |
| Due to other governments | 0 | 0 | 0 | 347 | 0 |
| Due to other funds | 0 | 5,905 | 0 | 0 | 0 |
| Notes payable to other funds | 0 | 0 | 0 | 0 | 2,957 |
| Deferred revenue | 24,071 | 1,490 | 168 | 4,380 | 1,203 |
| Customer deposits | 0 | 0 | 0 | 0 | 0 |
| Other | 7,403 | 0 | 0 | 79 | 22 |
| Total liabilities | 32,579 | 7,571 | 220 | 5,485 | 4,302 |
| Fund balances (deficit) | | | | | |
| Reserved for: | | | | | |
| Encumbrances | 19,665 | 2,016 | 113 | 1,352 | 789 |
| General government | 0 | 0 | 0 | 0 | 0 |
| Culture and recreation | 0 | 0 | 0 | 0 | 0 |
| Notes receivable from other funds | 0 | 0 | 0 | 0 | 0 |
| Unreserved: | | | | | |
| Designated | 0 | 0 | 0 | 0 | 0 |
| Unreserved: | | | | | |
| Undesignated | (15,820) | (481) | 6,004 | 232 | 8,756 |
| Total fund balances (deficit) | 3,845 | 1,535 | 6,117 | 1,584 | 9,545 |
| Total liabilities and fund balance | \$36,424 | \$9,106 | \$6,337 | \$7,069 | \$13,847 |

| Transportation | Management Improvement | Storm Water Operations | Municipal | General Citizen | Arts and Cultural | Total Nonmajor Special Revenue Funds |
|-----------------|------------------------|------------------------|----------------|-----------------|-------------------|--------------------------------------|
| \$20,988 | \$7,162 | \$111 | \$4,598 | \$1,508 | \$1,298 | \$71,418 |
| 0 | 0 | 0 | 0 | 0 | 0 | 19,047 |
| 0 | 0 | 1,261 | 0 | 0 | 0 | 4,034 |
| 3 | 1 | 0 | 1 | 0 | 3 | 387 |
| 0 | 0 | (133) | 0 | 0 | 0 | (1,210) |
| 0 | 25 | 0 | 0 | 0 | 0 | 14,358 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 925 | 2,500 |
| <u>20,991</u> | <u>7,188</u> | <u>1,239</u> | <u>4,599</u> | <u>1,508</u> | <u>2,226</u> | <u>110,534</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 37 | 400 | 0 | 307 | 25 | 4 | 2,891 |
| 0 | 0 | 0 | 0 | 0 | 0 | 347 |
| 0 | 0 | 121 | 0 | 0 | 0 | 6,026 |
| 0 | 0 | 2,189 | 0 | 0 | 0 | 5,146 |
| 69 | 192 | 0 | 16 | 0 | 0 | 31,589 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 600 | 0 | 190 | 29 | 0 | 8,364 |
| <u>147</u> | <u>1,192</u> | <u>2,310</u> | <u>513</u> | <u>54</u> | <u>4</u> | <u>54,377</u> |
| 566 | 1,251 | 7 | 2,830 | 180 | 5 | 28,774 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 1,256 | 1,274 | 2,217 | 4,747 |
| <u>20,278</u> | <u>4,745</u> | <u>(1,078)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>22,636</u> |
| <u>20,844</u> | <u>5,996</u> | <u>(1,071)</u> | <u>4,086</u> | <u>1,454</u> | <u>2,222</u> | <u>56,157</u> |
| <u>\$20,991</u> | <u>\$7,188</u> | <u>\$1,239</u> | <u>\$4,599</u> | <u>\$1,508</u> | <u>\$2,226</u> | <u>\$110,534</u> |

CITY OF DALLAS, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 As of September 30, 2003
 (in thousands)

| | Capital Projects | | | |
|---|--------------------------|-----------------|-------------------------|-----------------|
| | Neighborhood Projects | Parks | Streets and Drainage | Building |
| Assets: | | | | |
| Pooled cash and cash equivalents | \$66,109 | \$25,086 | \$73,420 | \$90,455 |
| Receivables: | | | | |
| Notes | 0 | 0 | 967 | 0 |
| Accounts | 0 | 0 | 0 | 0 |
| Accrued interest | 9 | 3 | 11 | 12 |
| Allowance for uncollectible accounts | 0 | 0 | 0 | 0 |
| Due from other governments | 0 | 37 | 0 | 0 |
| Due from other funds | 0 | 0 | 4,916 | 0 |
| Special assessments | 0 | 0 | 7,971 | 0 |
| Notes receivable from other funds | 0 | 0 | 4,531 | 0 |
| Other investments, at fair market value | 0 | 0 | 0 | 0 |
| Total assets | <u>66,118</u> | <u>25,126</u> | <u>91,816</u> | <u>90,467</u> |
| Liabilities and Fund Balance | | | | |
| Liabilities: | | | | |
| Accrued payroll | 0 | 0 | 0 | 0 |
| Accounts payable | 989 | 685 | 2,150 | 1,830 |
| Due to other governments | 0 | 0 | 1 | 0 |
| Due to other funds | 0 | 0 | 0 | 44 |
| Notes payable to other funds | 4,491 | 0 | 0 | 0 |
| Deferred revenue | 34 | 0 | 8,798 | 0 |
| Customer deposits | 0 | 0 | 9 | 0 |
| Other | 29,217 | 748 | 1,077 | 887 |
| Total liabilities | <u>34,731</u> | <u>1,433</u> | <u>12,035</u> | <u>2,761</u> |
| Fund balances (deficit) | | | | |
| Reserved for: | | | | |
| Encumbrances | 11,296 | 11,443 | 30,121 | 15,890 |
| General government | 0 | 0 | 0 | 0 |
| Culture and recreation | 0 | 0 | 0 | 0 |
| Notes receivable from other funds | 0 | 0 | 4,531 | 0 |
| Unreserved: | | | | |
| Designated | 0 | 0 | 0 | 0 |
| Unreserved: | | | | |
| Undesignated | 20,091 | 12,250 | 45,129 | 71,816 |
| Total fund balances (deficit) | <u>31,387</u> | <u>23,693</u> | <u>79,781</u> | <u>87,706</u> |
| Total liabilities and fund balance | <u>\$66,118</u> | <u>\$25,126</u> | <u>\$91,816</u> | <u>\$90,467</u> |

| <u>Trans- portation</u> | <u>Total Nonmajor Capital Project Funds</u> |
|-----------------------------|---|
| \$36,700 | \$291,770 |
| 0 | 967 |
| 0 | 0 |
| 5 | 40 |
| 0 | 0 |
| 0 | 37 |
| 0 | 4,916 |
| 0 | 7,971 |
| 0 | 4,531 |
| 1,733 | 1,733 |
| <u>38,438</u> | <u>311,965</u> |

| | |
|------------|---------------|
| 0 | 0 |
| 115 | 5,769 |
| 0 | 1 |
| 0 | 44 |
| 0 | 4,491 |
| 0 | 8,832 |
| 0 | 9 |
| 94 | 32,023 |
| <u>209</u> | <u>51,169</u> |

| | |
|-----------------|------------------|
| 20,154 | 88,904 |
| 0 | 0 |
| 0 | 0 |
| 0 | 4,531 |
| 0 | 0 |
| 18,075 | 167,361 |
| <u>38,229</u> | <u>260,796</u> |
| <u>\$38,438</u> | <u>\$311,965</u> |

CITY OF DALLAS, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 As of September 30, 2003
 (in thousands)

| | Permanent Funds | | | |
|---|-----------------|-----------------------|------------------|-------------------------|
| | Samuell Park | Grauwylor Memorial | Craddock Park | Martin Weiss Park |
| Assets: | | | | |
| Pooled cash and cash equivalents | \$0 | \$0 | \$0 | \$0 |
| Receivables: | | | | |
| Notes | 0 | 0 | 0 | 0 |
| Accounts | 0 | 0 | 0 | 0 |
| Accrued interest | 0 | 0 | 0 | 0 |
| Allowance for uncollectible accounts | 0 | 0 | 0 | 0 |
| Due from other governments | 0 | 0 | 0 | 0 |
| Due from other funds | 0 | 0 | 0 | 0 |
| Special assessments | 0 | 0 | 0 | 0 |
| Notes receivable from other funds | 0 | 0 | 0 | 0 |
| Other investments, at fair market value | 6,648 | 67 | 620 | 60 |
| Total assets | <u>6,648</u> | <u>67</u> | <u>620</u> | <u>60</u> |
| Liabilities and Fund Balance | | | | |
| Liabilities: | | | | |
| Accrued payroll | 0 | 0 | 0 | 0 |
| Accounts payable | 0 | 0 | 0 | 0 |
| Due to other governments | 0 | 0 | 0 | 0 |
| Due to other funds | 0 | 0 | 0 | 0 |
| Notes payable to other funds | 0 | 0 | 0 | 0 |
| Deferred revenue | 0 | 0 | 0 | 0 |
| Customer deposits | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Total liabilities | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund balances (deficit) | | | | |
| Reserved for: | | | | |
| Encumbrances | 0 | 0 | 0 | 0 |
| General government | 0 | 0 | 0 | 0 |
| Culture and recreation | 6,648 | 67 | 620 | 60 |
| Notes receivable from other funds | 0 | 0 | 0 | 0 |
| Unreserved: | | | | |
| Designated | 0 | 0 | 0 | 0 |
| Unreserved: | | | | |
| Undesignated | 0 | 0 | 0 | 0 |
| Total fund balances (deficit) | <u>6,648</u> | <u>67</u> | <u>620</u> | <u>60</u> |
| Total liabilities and fund balance | <u>\$6,648</u> | <u>\$67</u> | <u>\$620</u> | <u>\$60</u> |

| <u>Hale Davis</u> | <u>Total Permanent Funds</u> | <u>Total Nonmajor Governmental Funds</u> |
|-----------------------|--------------------------------------|--|
| \$0 | \$0 | \$363,188 |
| 0 | 0 | 20,014 |
| 0 | 0 | 4,034 |
| 0 | 0 | 427 |
| 0 | 0 | (1,210) |
| 0 | 0 | 14,395 |
| 0 | 0 | 4,916 |
| 0 | 0 | 7,971 |
| 0 | 0 | 4,531 |
| <u>322</u> | <u>7,717</u> | <u>11,950</u> |
| <u>322</u> | <u>7,717</u> | <u>430,216</u> |
| 0 | 0 | 14 |
| 0 | 0 | 8,660 |
| 0 | 0 | 348 |
| 0 | 0 | 6,070 |
| 0 | 0 | 9,637 |
| 0 | 0 | 40,421 |
| 0 | 0 | 9 |
| <u>0</u> | <u>0</u> | <u>40,387</u> |
| <u>0</u> | <u>0</u> | <u>105,546</u> |
| 0 | 0 | 117,678 |
| 322 | 322 | 322 |
| 0 | 7,395 | 7,395 |
| 0 | 0 | 4,531 |
| 0 | 0 | 4,747 |
| <u>0</u> | <u>0</u> | <u>189,997</u> |
| <u>322</u> | <u>7,717</u> | <u>324,670</u> |
| <u>\$322</u> | <u>\$7,717</u> | <u>\$430,216</u> |

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended September 30, 2003
 (in thousands)

| | Special Revenue | | | | |
|---|--------------------------|------------------------------|----------------|----------------|----------------|
| | Community Development | Health and Human Services | Library | Police | Recreation |
| Revenues: | | | | | |
| Ad valorem tax | \$0 | \$0 | \$0 | \$0 | \$0 |
| Intergovernmental | 32,056 | 12,065 | 792 | 5,769 | 249 |
| Service to others | 70 | 125 | 8 | 1 | 2,731 |
| Fines and forfeitures | 0 | 0 | 0 | 1,190 | 0 |
| Investment income | 270 | 64 | 149 | 153 | 203 |
| Gifts | 90 | 73 | 480 | 0 | 339 |
| Confiscated money awards | 0 | 0 | 0 | 694 | 0 |
| Other | 9,003 | 258 | 61 | 74 | 541 |
| Total revenues | <u>41,489</u> | <u>12,585</u> | <u>1,490</u> | <u>7,881</u> | <u>4,063</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government | 18,562 | 0 | 0 | 0 | 0 |
| Public safety | 513 | 0 | 0 | 9,775 | 0 |
| Streets, street lighting, sanitation | 460 | 0 | 0 | 0 | 0 |
| Public health | 479 | 10,229 | 0 | 0 | 0 |
| Culture and recreation | 1,199 | 0 | 1,705 | 0 | 6,923 |
| Human services | 26,648 | 1,953 | 0 | 0 | 0 |
| Capital outlay | 0 | 0 | 0 | 0 | 0 |
| Total expenditures | <u>47,861</u> | <u>12,182</u> | <u>1,705</u> | <u>9,775</u> | <u>6,923</u> |
| Excess (deficiency) of revenues over (under) expenditures | (6,372) | 403 | (215) | (1,894) | (2,860) |
| Other financing sources (uses): | | | | | |
| Sec 108-HUD loan proceeds | 5,981 | 0 | 0 | 0 | 0 |
| Transfers in | 49 | 0 | 5 | 1,137 | 1,353 |
| Transfers out | (808) | 0 | (95) | (21) | (692) |
| Premiums on bonds | 0 | 0 | 0 | 0 | 0 |
| Proceeds of general obligation bonds | 0 | 0 | 0 | 0 | 0 |
| Proceeds from sale of fixed assets | 0 | 0 | 0 | 0 | 0 |
| Total other financing sources (uses) | <u>5,222</u> | <u>0</u> | <u>(90)</u> | <u>1,116</u> | <u>661</u> |
| Net change in fund balances | (1,150) | 403 | (305) | (778) | (2,199) |
| Fund balances - beginning | <u>4,995</u> | <u>1,132</u> | <u>6,422</u> | <u>2,362</u> | <u>11,744</u> |
| Fund balances - ending | <u>\$3,845</u> | <u>\$1,535</u> | <u>\$6,117</u> | <u>\$1,584</u> | <u>\$9,545</u> |

| Transportation | Management Improvement | Storm Water Operations | Municipal | General Citizen | Arts and Cultural | Total Nonmajor Special Revenue Funds |
|-----------------|------------------------|------------------------|----------------|-----------------|-------------------|--------------------------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1,123 | 319 | 0 | 0 | 0 | 0 | 52,373 |
| 0 | 69 | 19,576 | 1,956 | 2 | 0 | 24,538 |
| 0 | 597 | 0 | 0 | 0 | 0 | 1,787 |
| 370 | 134 | 105 | 384 | 37 | 52 | 1,921 |
| 0 | 0 | 0 | 12 | 240 | 4 | 1,238 |
| 0 | 0 | 0 | 0 | 0 | 0 | 694 |
| 606 | 18 | 0 | 23 | 62 | 3 | 10,649 |
| <u>2,099</u> | <u>1,137</u> | <u>19,681</u> | <u>2,375</u> | <u>341</u> | <u>59</u> | <u>93,200</u> |
| 0 | 2,227 | 19,004 | 3,803 | 592 | 0 | 44,188 |
| 0 | 0 | 0 | 0 | 0 | 0 | 10,288 |
| 1,824 | 0 | 0 | 0 | 0 | 0 | 2,284 |
| 0 | 0 | 0 | 0 | 0 | 0 | 10,708 |
| 0 | 0 | 0 | 0 | 0 | 117 | 9,944 |
| 0 | 0 | 0 | 0 | 0 | 0 | 28,601 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>1,824</u> | <u>2,227</u> | <u>19,004</u> | <u>3,803</u> | <u>592</u> | <u>117</u> | <u>106,013</u> |
| 275 | (1,090) | 677 | (1,428) | (251) | (58) | (12,813) |
| 0 | 0 | 0 | 0 | 0 | 0 | 5,981 |
| 0 | 158 | 0 | 51 | 4 | 24 | 2,781 |
| 0 | 0 | (644) | (2,146) | 0 | 0 | (4,406) |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>158</u> | <u>(644)</u> | <u>(2,095)</u> | <u>4</u> | <u>24</u> | <u>4,356</u> |
| 275 | (932) | 33 | (3,523) | (247) | (34) | (8,457) |
| 20,569 | 6,928 | (1,104) | 7,609 | 1,701 | 2,256 | 64,614 |
| <u>\$20,844</u> | <u>\$5,996</u> | <u>(\$1,071)</u> | <u>\$4,086</u> | <u>\$1,454</u> | <u>\$2,222</u> | <u>\$56,157</u> |

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended September 30, 2003
 (in thousands)

| | Neighborhood Projects | Parks | Capital Projects Streets and Drainage | Building |
|---|--------------------------|-----------------|---|-----------------|
| Revenues: | | | | |
| Ad valorem tax | \$12,655 | \$0 | \$0 | \$0 |
| Intergovernmental | 694 | 30 | 0 | 0 |
| Service to others | 14 | 656 | 0 | 0 |
| Fines and forfeitures | 0 | 0 | 0 | 0 |
| Investment income | 1,524 | 805 | 1,409 | 1,217 |
| Gifts | 0 | 419 | 0 | 945 |
| Confiscated money awards | 0 | 0 | 0 | 0 |
| Other | 1,293 | 165 | 961 | 384 |
| Total revenues | <u>16,180</u> | <u>2,075</u> | <u>2,370</u> | <u>2,546</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 0 | 0 | 0 | 0 |
| Public safety | 0 | 0 | 0 | 0 |
| Streets, street lighting, sanitation | 0 | 0 | 0 | 0 |
| Public health | 0 | 0 | 0 | 0 |
| Culture and recreation | 0 | 0 | 0 | 0 |
| Human services | 0 | 0 | 0 | 0 |
| Capital outlay | 22,254 | 15,250 | 34,663 | 40,696 |
| Total expenditures | <u>22,254</u> | <u>15,250</u> | <u>34,663</u> | <u>40,696</u> |
| Excess (deficiency) of revenues over (under) expenditures | | | | |
| Other financing sources (uses): | | | | |
| Sec 108-HUD loan proceeds | 0 | 0 | 0 | 0 |
| Transfers in | 200 | 1,433 | 0 | 0 |
| Transfers out | (2,648) | (235) | (3,939) | (5,554) |
| Premiums on bonds | 0 | 0 | 0 | 180 |
| Proceeds of general obligation bonds | 0 | 0 | 0 | 47,195 |
| Proceeds from sale of fixed assets | 0 | 217 | 865 | 0 |
| Total other financing sources (uses) | <u>(2,448)</u> | <u>1,415</u> | <u>(3,074)</u> | <u>41,821</u> |
| Net change in fund balances | (8,522) | (11,760) | (35,367) | 3,671 |
| Fund balances - beginning | <u>39,909</u> | <u>35,453</u> | <u>115,148</u> | <u>84,035</u> |
| Fund balances - ending | <u>\$31,387</u> | <u>\$23,693</u> | <u>\$79,781</u> | <u>\$87,706</u> |

| Trans- portation | Total Nonmajor Capital Project Funds |
|---------------------|---|
| \$0 | \$12,655 |
| 2,844 | 3,568 |
| 0 | 670 |
| 0 | 0 |
| 1,467 | 6,422 |
| 0 | 1,364 |
| 0 | 0 |
| 0 | 2,803 |
| 4,311 | 27,482 |

| | |
|-------|---------|
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 9,072 | 121,935 |
| 9,072 | 121,935 |

| | |
|-------|----------|
| 0 | 0 |
| 0 | 1,633 |
| (432) | (12,808) |
| | 180 |
| 0 | 47,195 |
| 0 | 1,082 |
| (432) | 37,282 |

| | |
|----------|-----------|
| (5,193) | (57,171) |
| 43,422 | 317,967 |
| \$38,229 | \$260,796 |

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended September 30, 2003
 (in thousands)

| | Samuell Park | Grauwylor Memorial | Craddock Park | Martin Weiss Park |
|---|-----------------|-----------------------|------------------|-------------------------|
| Revenues: | | | | |
| Ad valorem tax | \$0 | \$0 | \$0 | \$0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Service to others | 0 | 0 | 0 | 0 |
| Fines and forfeitures | 0 | 0 | 0 | 0 |
| Investment income | 833 | 8 | 89 | 9 |
| Gifts | 0 | 0 | 0 | 0 |
| Confiscated money awards | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Total revenues | <u>833</u> | <u>8</u> | <u>89</u> | <u>9</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 0 | 0 | 0 | 0 |
| Public safety | 0 | 0 | 0 | 0 |
| Streets, street lighting, sanitation | 0 | 0 | 0 | 0 |
| Public health | 0 | 0 | 0 | 0 |
| Culture and recreation | 0 | 0 | 0 | 0 |
| Human services | 0 | 0 | 0 | 0 |
| Capital outlay | 0 | 0 | 0 | 0 |
| Total expenditures | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess (deficiency) of revenues over (under) expenditures | | | | |
| Other financing sources (uses): | | | | |
| Sec 108-HUD loan proceeds | 0 | 0 | 0 | 0 |
| Transfers in | 0 | 0 | 0 | 0 |
| Transfers out | (203) | (1) | (20) | (2) |
| Premiums on bonds | 0 | 0 | 0 | 0 |
| Proceeds of general obligation bonds | 0 | 0 | 0 | 0 |
| Proceeds from sale of fixed assets | 0 | 0 | 0 | 0 |
| Total other financing sources (uses) | <u>(203)</u> | <u>(1)</u> | <u>(20)</u> | <u>(2)</u> |
| Net change in fund balances | 630 | 7 | 69 | 7 |
| Fund balances - beginning | <u>6,018</u> | <u>60</u> | <u>551</u> | <u>53</u> |
| Fund balances - ending | <u>\$6,648</u> | <u>\$67</u> | <u>\$620</u> | <u>\$60</u> |

| Hale Davis | Total Permanent Funds | Total Nonmajor Governmental Funds |
|---------------|-----------------------------|--|
| \$0 | \$0 | \$12,655 |
| 0 | 0 | 55,941 |
| 0 | 0 | 25,208 |
| 0 | 0 | 1,787 |
| 39 | 978 | 9,321 |
| 0 | 0 | 2,602 |
| 0 | 0 | 694 |
| 0 | 0 | 13,452 |
| <u>39</u> | <u>978</u> | <u>121,660</u> |
| 0 | 0 | 44,188 |
| 0 | 0 | 10,288 |
| 0 | 0 | 2,284 |
| 0 | 0 | 10,708 |
| 0 | 0 | 9,944 |
| 0 | 0 | 28,601 |
| 0 | 0 | 121,935 |
| <u>0</u> | <u>0</u> | <u>227,948</u> |
| 0 | 0 | 5,981 |
| 0 | 0 | 4,414 |
| (1) | (227) | (17,441) |
| 0 | 0 | 180 |
| 0 | 0 | 47,195 |
| 0 | 0 | 1,082 |
| <u>(1)</u> | <u>(227)</u> | <u>41,411</u> |
| 38 | 751 | (64,877) |
| <u>284</u> | <u>6,966</u> | <u>389,547</u> |
| <u>\$322</u> | <u>\$7,717</u> | <u>\$324,670</u> |

NONMAJOR ENTERPRISE FUNDS

To account for operations which are financed and operated in a manner similar to private business enterprise.

Municipal Radio – to account for City-owned radio broadcast services.

Building Inspection - to account for construction inspection services for the Dallas area.

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 As of September 30, 2003
 (in thousands)

| | Municipal Radio | Building Inspection | Total Nonmajor Enterprise Funds |
|---|--------------------|------------------------|--|
| Assets | | | |
| Current assets: | | | |
| Pooled cash and cash equivalents | \$5,219 | \$2,728 | \$7,947 |
| Receivables: | | | |
| Accounts | 1,251 | 61 | 1,312 |
| Accrued interest | 0 | 2 | 2 |
| Allowance for uncollectibles | (4) | 0 | (4) |
| Total current assets | <u>6,466</u> | <u>2,791</u> | <u>9,257</u> |
| Capital assets: | | | |
| Buildings | 321 | 0 | 321 |
| Improvements other than building | 71 | 0 | 71 |
| Infrastructure | 0 | 0 | 0 |
| Equipment | 1,009 | 894 | 1,903 |
| Construction in progress | 68 | 43 | 111 |
| Less accumulated depreciation | (848) | (570) | (1,418) |
| Total capital assets | <u>621</u> | <u>367</u> | <u>988</u> |
| Total assets | <u>7,087</u> | <u>3,158</u> | <u>10,245</u> |
| Liabilities | | | |
| Current liabilities: | | | |
| Accounts payable | 76 | 27 | 103 |
| Accrued vacation and sick leave | 99 | 874 | 973 |
| Other | 83 | 0 | 83 |
| Total current liabilities | <u>258</u> | <u>901</u> | <u>1,159</u> |
| Noncurrent liabilities: | | | |
| Customer deposits | 3 | 0 | 3 |
| Other | 146 | 1,312 | 1,458 |
| Total noncurrent liabilities | <u>149</u> | <u>1,312</u> | <u>1,461</u> |
| Total liabilities | <u>407</u> | <u>2,213</u> | <u>2,620</u> |
| Net assets | | | |
| Invested in capital assets, net of related debt | 621 | 367 | 988 |
| Unrestricted | <u>6,059</u> | <u>578</u> | <u>6,637</u> |
| Total net assets | <u>\$6,680</u> | <u>\$945</u> | <u>\$7,625</u> |

CITY OF DALLAS, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
NONMAJOR ENTERPRISE FUNDS
Year Ended September 30, 2003
(in thousands)

| | Municipal Radio | Building Inspection | Total Nonmajor Enterprise Funds |
|---|--------------------|------------------------|--|
| Operating revenues: | | | |
| Customer charges | \$3,019 | \$16,264 | \$19,283 |
| Other | 333 | 41 | 374 |
| Total operating revenues | <u>3,352</u> | <u>16,305</u> | <u>19,657</u> |
| Operating expenses: | | | |
| Personal services | 1,557 | 11,625 | 13,182 |
| Supplies and materials | 324 | 150 | 474 |
| Contractual and other services | 992 | 3,475 | 4,467 |
| Capital outlay | 0 | 0 | 0 |
| Depreciation | 41 | 85 | 126 |
| Refunds and reimbursements | 0 | (1,230) | (1,230) |
| Total operating expenses | <u>2,914</u> | <u>14,105</u> | <u>17,019</u> |
| Operating income | <u>438</u> | <u>2,200</u> | <u>2,638</u> |
| Nonoperating revenues (expenses): | | | |
| Investment income | 123 | 51 | 174 |
| Gain (loss) on disposal of capital assets | (71) | (225) | (296) |
| Total nonoperating revenues | <u>52</u> | <u>(174)</u> | <u>(122)</u> |
| Income before contribution and transfer | <u>490</u> | <u>2,026</u> | <u>2,516</u> |
| Capital contributions | 73 | 11 | 84 |
| Transfers out | (81) | (1,562) | (1,643) |
| Change in net assets | <u>482</u> | <u>475</u> | <u>957</u> |
| Net assets, beginning of year | <u>6,198</u> | <u>470</u> | <u>6,668</u> |
| Net assets, ending of year | <u>\$6,680</u> | <u>\$945</u> | <u>\$7,625</u> |

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 Year Ended September 30, 2003
 (in thousands)

| | Municipal Radio | Building Inspection | Total Nonmajor Enterprise Funds |
|---|--------------------|------------------------|--|
| Cash flows from operating activities: | | | |
| Cash received from customers | \$3,070 | \$16,482 | \$19,552 |
| Cash payments to suppliers for goods and services | (330) | (150) | (480) |
| Cash payments to employees for services | (1,595) | (11,681) | (13,276) |
| Cash payments for contractual services | (990) | (3,477) | (4,467) |
| Cash refunds and reimbursements | (129) | 1,230 | 1,101 |
| Other operating cash receipts | 2 | 285 | 287 |
| Net cash provided by operating activities | <u>28</u> | <u>2,689</u> | <u>2,717</u> |
| Cash flows from non capital financing activities: | | | |
| Transfers to other funds | (81) | (1,562) | (1,643) |
| Net cash used for non capital and related financing activities | <u>(81)</u> | <u>(1,562)</u> | <u>(1,643)</u> |
| Cash flows from capital and related financing activities: | | | |
| Acquisition and construction of capital assets | (226) | (32) | (258) |
| Net cash used for capital and related financing activities | <u>(226)</u> | <u>(32)</u> | <u>(258)</u> |
| Cash flows from investing activities: | | | |
| Investment interest received | 167 | 75 | 242 |
| Decrease in fair value of city pool | (40) | (24) | (64) |
| Net cash provided by investing activities | <u>127</u> | <u>51</u> | <u>178</u> |
| Net increase (decrease) in cash and cash equivalents | (152) | 1,146 | 994 |
| Cash and cash equivalents, beginning of year | 5,371 | 1,582 | 6,953 |
| Cash and cash equivalents, end of year | <u>5,219</u> | <u>2,728</u> | <u>7,947</u> |
| Reconciliation of operating income to net cash provided by operating activities: | | | |
| Operating income | <u>\$438</u> | <u>\$2,200</u> | <u>\$2,638</u> |
| Adjustments not affecting cash: | | | |
| Depreciation | 41 | 85 | 126 |
| Change in assets and liabilities: | | | |
| (Increase) decrease in accounts and other receivables | (265) | 177 | (88) |
| Decrease in due from other governments | 0 | (50) | (50) |
| Increase (decrease) in accounts and contracts payable | 2 | (2) | 0 |
| Decrease in accrued compensation | (38) | (56) | (94) |
| Decrease in allowance for doubtful accounts | (20) | 0 | (20) |
| Increase in customer deposits | 3 | 0 | 3 |
| (Decrease) increase in other liabilities | (133) | 335 | 202 |
| Total adjustments | <u>(410)</u> | <u>489</u> | <u>79</u> |
| Net cash provided by operating activities | <u>\$28</u> | <u>\$2,689</u> | <u>\$2,717</u> |
| Noncash investing, capital, and financing activities: | | | |
| Increase in capital contribution | 73 | 11 | 84 |
| Total noncash investing, capital, and financing activities | <u>73</u> | <u>11</u> | <u>84</u> |

INTERNAL SERVICE FUNDS

Equipment Services Fund – to account for the cost of providing vehicles, vehicle maintenance, and fuel and lubrication to other City departments.

Communication Equipment Services Fund – to account for the cost of providing communication services to other City departments.

Office Services Fund – to account for the cost of providing office supplies, printing, copying and mailing services to other City departments.

Information Services Fund – to account for the cost of providing data processing and programming services to other City departments.

Risk Funds – to account for the cost of providing risk financing and insurance-related activities to other City departments.

CITY OF DALLAS, TEXAS
 COMBINING STATEMENTS OF NET ASSETS
 INTERNAL SERVICE FUNDS
 As of September 30, 2003
 (in thousands)

| | Equipment Services | Communciation Equipment Services | Office Services | Information Systems | Risk Funds | Total |
|---|-----------------------|--|--------------------|------------------------|-------------------|----------------|
| Assets | | | | | | |
| Current assets: | | | | | | |
| Pooled cash and cash equivalents | \$5,377 | \$2,826 | \$521 | \$8,753 | \$16,456 | \$33,933 |
| Receivables: | | | | | | |
| Accounts | 0 | 0 | 0 | 2 | 2 | 4 |
| Accrued interest | 0 | 0 | 0 | 1 | 2 | 3 |
| Inventories | 2,032 | 0 | 356 | 0 | 0 | 2,388 |
| Prepaid expenses | 0 | 0 | 0 | 0 | 12 | 12 |
| Other | 0 | 0 | 0 | 0 | 912 | 912 |
| Total current assets | 7,409 | 2,826 | 877 | 8,756 | 17,384 | 37,252 |
| Property, plant, and equipment: | | | | | | |
| Land | 1,696 | 0 | 0 | 0 | 0 | 1,696 |
| Buildings | 2,772 | 1,663 | 0 | 0 | 0 | 4,435 |
| Improvements other than buildings | 285 | 456 | 0 | 248 | 0 | 989 |
| Infrastructure | 1,136 | 685 | 0 | 0 | 0 | 1,821 |
| Equipment | 143,756 | 16,201 | 217 | 13,522 | 336 | 174,032 |
| Construction in progress | 67 | 152 | 0 | 185 | 489 | 893 |
| Less accumulated depreciation | (89,533) | (11,500) | (212) | (12,622) | (321) | (114,188) |
| Net property, plant, and equipment | 60,179 | 7,657 | 5 | 1,333 | 504 | 69,678 |
| Total assets | 67,588 | 10,483 | 882 | 10,089 | 17,888 | 106,930 |
| Liabilities | | | | | | |
| Current liabilities: | | | | | | |
| Accrued payroll | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounts payable | 805 | 79 | 233 | 738 | 412 | 2,267 |
| Accrued vacation and sick leave | 1,028 | 229 | 35 | 1,032 | 164 | 2,488 |
| Estimated unpaid health claims | 0 | 0 | 0 | 0 | 12,772 | 12,772 |
| Estimated unpaid claims - general | 0 | 0 | 0 | 0 | 8,300 | 8,300 |
| Workers' compensation | 0 | 0 | 0 | 0 | 18,407 | 18,407 |
| Other | 0 | 0 | 18 | 105 | 227 | 350 |
| Total current liabilities | 1,833 | 308 | 286 | 1,875 | 40,282 | 44,584 |
| Noncurrent liabilities: | | | | | | |
| Estimated unpaid claims - general | 0 | 0 | 0 | 0 | 16,535 | 16,535 |
| Workers' compensation | 0 | 0 | 0 | 0 | 38,770 | 38,770 |
| Accrued vacation and sick | 1,543 | 344 | 53 | 1,548 | 246 | 3,734 |
| Other | 0 | 0 | 6 | 217 | 0 | 223 |
| Total noncurrent liabilities | 1,543 | 344 | 59 | 1,765 | 55,551 | 59,262 |
| Total liabilities | 3,376 | 652 | 345 | 3,640 | 95,833 | 103,846 |
| Net Assets | | | | | | |
| Invested in capital assets, net of related debt | 60,179 | 7,657 | 5 | 1,333 | 504 | 69,678 |
| Unrestricted | 4,033 | 2,174 | 532 | 5,116 | (78,449) | (66,594) |
| Total net assets | \$64,212 | \$9,831 | \$537 | \$6,449 | (\$77,945) | \$3,084 |

CITY OF DALLAS, TEXAS
 COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 INTERNAL SERVICE FUNDS
 Year Ended September 30, 2003
 (in thousands)

| | Equipment Services | Communciation Equipment Services | Office Services | Information Systems | Risk Funds | Total |
|---|-----------------------|--|--------------------|------------------------|-------------------|-----------------|
| Operating revenues | | | | | | |
| Charges to other city departments | \$30,702 | \$3,526 | \$2,804 | \$30,387 | \$74,252 | \$141,671 |
| Services to others | 0 | 189 | 0 | 0 | 23,281 | 23,470 |
| Other | 0 | 0 | 1,319 | 149 | 1,748 | 3,216 |
| Total operating revenues | <u>30,702</u> | <u>3,715</u> | <u>4,123</u> | <u>30,536</u> | <u>99,281</u> | <u>168,357</u> |
| Operating expenses | | | | | | |
| Personnel services | 13,068 | 2,617 | 651 | 11,554 | 26,934 | 54,824 |
| Supplies and materials | 12,889 | 543 | 35 | 1,808 | 36 | 15,311 |
| Contractual and other services | 3,053 | 237 | 2,843 | 10,111 | 80,708 | 96,952 |
| Depreciation | 15,167 | 1,475 | 3 | 774 | 4 | 17,423 |
| Total operating expenses | <u>44,177</u> | <u>4,872</u> | <u>3,532</u> | <u>24,247</u> | <u>107,682</u> | <u>184,510</u> |
| Operating income (loss) | <u>(13,475)</u> | <u>(1,157)</u> | <u>591</u> | <u>6,289</u> | <u>(8,401)</u> | <u>(16,153)</u> |
| Nonoperating revenues (expenses): | | | | | | |
| Investment income | 66 | 63 | 6 | 96 | 637 | 868 |
| Gain (loss) on property disposals | (644) | (4,863) | (5) | (3,651) | (62) | (9,225) |
| Total nonoperating revenues | <u>(578)</u> | <u>(4,800)</u> | <u>1</u> | <u>(3,555)</u> | <u>575</u> | <u>(8,357)</u> |
| Income (loss) before operating transfers and contributions | <u>(14,053)</u> | <u>(5,957)</u> | <u>592</u> | <u>2,734</u> | <u>(7,826)</u> | <u>(24,510)</u> |
| Capital contributions | 52,465 | 8,085 | 0 | 2,414 | 0 | 62,964 |
| Transfers in | 0 | 788 | 0 | 346 | 0 | 1,134 |
| Transfers out | <u>(2,215)</u> | <u>(690)</u> | <u>(325)</u> | <u>(3,262)</u> | <u>(3,651)</u> | <u>(10,143)</u> |
| Change in net assets | 36,197 | 2,226 | 267 | 2,232 | (11,477) | 29,445 |
| Total net assets, beginning of year | <u>28,015</u> | <u>7,605</u> | <u>270</u> | <u>4,217</u> | <u>(66,468)</u> | <u>(26,361)</u> |
| Total net assets, end of year | <u>\$64,212</u> | <u>\$9,831</u> | <u>\$537</u> | <u>\$6,449</u> | <u>(\$77,945)</u> | <u>\$3,084</u> |

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 Year Ended September 30, 2003
 (in thousands)

| | Equipment Services | Communciation Equipment Services | Office Services | Information Systems | Risk Funds | Total |
|--|-----------------------|--|--------------------|------------------------|------------------|-------------------|
| Cash flows from operating activities: | | | | | | |
| Cash received from other funds for services | \$30,702 | \$3,719 | \$4,123 | \$30,536 | \$99,102 | \$168,182 |
| Cash payments to suppliers for goods and services | (13,089) | (941) | (118) | (1,693) | (861) | (16,702) |
| Cash payments to employees for services | (12,091) | (2,450) | (633) | (10,437) | (26,756) | (52,367) |
| Cash payments for contractual services | (4,729) | (687) | (2,912) | (11,647) | (80,934) | (100,909) |
| Other operating cash receipts | 1,862 | 4,324 | 0 | 0 | 9,937 | 16,123 |
| Other operating cash payments | 0 | 0 | (3) | (306) | 0 | (309) |
| Net cash provided (used) by operating activities | <u>2,655</u> | <u>3,965</u> | <u>457</u> | <u>6,453</u> | <u>488</u> | <u>14,018</u> |
| Cash flows from noncapital financing activities: | | | | | | |
| Transfers from other funds | 0 | 788 | 0 | 346 | 0 | 1,134 |
| Transfers to other funds | (2,215) | (690) | (325) | (3,262) | (3,651) | (10,143) |
| Net cash provided (used) by noncapital financing activities | <u>(2,215)</u> | <u>98</u> | <u>(325)</u> | <u>(2,916)</u> | <u>(3,651)</u> | <u>(9,009)</u> |
| Cash flows from capital and related financing activities: | | | | | | |
| Acquisition and construction of capital assets | (543) | (4,299) | 0 | (211) | (489) | (5,542) |
| Proceeds from sale of assets | 61 | 12 | 2 | 0 | 42 | 117 |
| Net cash provided (used) by capital and related financing activities | <u>(482)</u> | <u>(4,287)</u> | <u>2</u> | <u>(211)</u> | <u>(447)</u> | <u>(5,425)</u> |
| Cash flows from investing activities: | | | | | | |
| Investment income | 70 | 65 | 6 | 98 | 655 | 894 |
| Net cash provided by investing activities | <u>70</u> | <u>65</u> | <u>6</u> | <u>98</u> | <u>655</u> | <u>894</u> |
| Net increase (decrease) in pooled cash and cash equivalents | 28 | (159) | 140 | 3,424 | (2,955) | 478 |
| Cash and cash equivalents, beginning of year | 5,349 | 2,985 | 381 | 5,329 | 19,411 | 33,455 |
| Cash and cash equivalents, end of year | <u>\$5,377</u> | <u>\$2,826</u> | <u>\$521</u> | <u>\$8,753</u> | <u>\$16,456</u> | <u>\$33,933</u> |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | | | | | |
| Operating income (loss) | <u>(\$13,475)</u> | <u>(\$1,157)</u> | <u>\$591</u> | <u>\$6,289</u> | <u>(\$8,401)</u> | <u>(\$16,153)</u> |
| Adjustments to reconcile income (loss) from operations to net cash provided (used) by operating activities: | | | | | | |
| Depreciation | 15,167 | 1,475 | 3 | 774 | 4 | 17,423 |
| Change in assets and liabilities: | | | | | | |
| Increase in accounts receivables | 0 | 4 | 0 | 0 | 0 | 4 |
| Increase (decrease) in inventories | 133 | 0 | (180) | 0 | 0 | (47) |
| Decrease in prepaid expenses | 0 | 0 | 0 | 0 | (5) | (5) |
| Decrease in other assets | 1,862 | 4,324 | (2) | (306) | (179) | 5,699 |
| Decrease in accrued compensation | 977 | 167 | 18 | 1,117 | 178 | 2,457 |
| Increase (decrease) in accounts and notes payable | (333) | (398) | 96 | 115 | 32 | (488) |
| Decrease in due to other governments | 0 | 0 | (1) | 0 | (1) | (2) |
| Increase (decrease) in other liabilities | (1,676) | (450) | (68) | (1,536) | 8,860 | 5,130 |
| Total adjustments | <u>16,130</u> | <u>5,122</u> | <u>(134)</u> | <u>164</u> | <u>8,889</u> | <u>30,171</u> |
| Net cash provided (used) by operating activities | <u>2,655</u> | <u>3,965</u> | <u>457</u> | <u>6,453</u> | <u>488</u> | <u>14,018</u> |
| Noncash investing, capital, and financing activities: | | | | | | |
| Increase in capital contribution | 52,465 | 8,085 | 0 | 0 | 0 | 60,550 |
| Increase (decrease) in fair value of investments | (3) | (21) | 5 | (47) | (175) | (241) |
| Total noncash investing, capital, and financing activities | <u>\$52,462</u> | <u>\$8,064</u> | <u>\$5</u> | <u>(\$47)</u> | <u>(\$175)</u> | <u>\$60,309</u> |

FIDUCIARY FUNDS

Trust and Agency Funds - to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The City's Trust and Agency Funds include Expendable Trust Funds, Nonexpendable Trust Funds, Pension Trust Funds and Agency Funds.

Pension Trust Funds are accounted for in essentially the same manner as proprietary funds, using the same measurement focus and basis of accounting. The Pension Trust Funds are used to account for the assets of the City's Employees' Retirement Fund; Dallas Police and Fire Pension System; and the Police and Fire Supplemental Pension Fund.

Agency Fund are purely custodial and do not involve measurement of results of operations.

Cash Escrow Deposit Fund - to account for cash escrow bonds by jail arrest violators.

Confiscated Money Fund - to account for property confiscated in drug violation arrests

Disposal Deposit Fund - to account for deposits from sanitary landfill customers that have credit accounts with the City to guarantee payment of accounts.

Street Excavation Fund - to account for deposits by contractors to guarantee street repairs when utility lines are placed under roadways.

Walker Housing Fund - to account for the custodian of cash and settlement of the Walker Housing lawsuit.

Employee War and Savings Bond Fund - to account for employee payroll deductions for the purchase of savings bonds.

Deferred Compensation Fund - to account for the employees' 401K, tax deferred compensation deductions.

Employee Benefits Fund - to account for employees' Dental, Vision, AD&D, and Dependent Life Insurance deductions and Health Maintenance Organization (HMO) employees' and City deductions. The City collects and remits premiums on behalf of the participants.

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF PLAN NET ASSETS
 PENSION TRUST FUNDS
 As of September 30, 2003
 (in thousands)

| | Employees Retirement Fund | Dallas Police & Fire Pension System | Police & Fire Supplemental Pension Fund | Total Pension Trust Funds |
|---|---------------------------------|---|---|---------------------------------|
| Assets | | | | |
| Cash and cash equivalents | \$210,206 | \$218,781 | \$0 | \$428,987 |
| Receivables: | | | | |
| Accounts | 15,901 | 23,976 | 0 | 39,877 |
| Accrued interest | 8,961 | 8,351 | 3 | 17,315 |
| Investments, at fair value | 1,562,910 | 1,603,670 | 14,140 | 3,180,720 |
| Total assets | <u>1,797,978</u> | <u>1,854,778</u> | <u>14,143</u> | <u>3,666,899</u> |
| Liabilities | | | | |
| Accounts payable | 4,295 | 0 | 62 | 4,357 |
| Payable for securities purchased | 69,306 | 21,266 | 0 | 90,572 |
| Securities lending obligation | 166,588 | 163,493 | 0 | 330,081 |
| Other | 2,995 | 9,774 | 0 | 12,769 |
| Total liabilities | <u>243,184</u> | <u>194,533</u> | <u>62</u> | <u>437,779</u> |
| Net assets | | | | |
| Held in trust for pension benefits and other purposes | <u>1,554,794</u> | <u>1,660,245</u> | <u>14,081</u> | <u>3,229,120</u> |
| Total net assets | <u><u>\$1,554,794</u></u> | <u><u>\$1,660,245</u></u> | <u><u>\$14,081</u></u> | <u><u>\$3,229,120</u></u> |

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF CHANGES IN PLAN NET ASSETS
 PENSION TRUST FUNDS
 Year Ended September 30, 2003
 (in thousands)

| | Employees Retirement Fund | Dallas Police & Fire Pension System | Police & Fire Supplemental Pension Fund | Total Pension Trust Funds |
|---|---------------------------------|---|---|---------------------------------|
| Additions: | | | | |
| Contributions: | | | | |
| Employer | \$36,606 | \$77,085 | \$900 | \$114,591 |
| Employee | 21,771 | 16,274 | 48 | 38,093 |
| Net depreciation in fair value of investments | (210,330) | (271,219) | (1,250) | (482,799) |
| Interest | 42,840 | 52,082 | 3 | 94,925 |
| Other | (4,144) | 2,041 | 3 | (2,100) |
| Total additions | <u>(113,257)</u> | <u>(123,737)</u> | <u>(296)</u> | <u>(237,290)</u> |
| Deductions: | | | | |
| Benefit payments | 97,363 | 88,891 | 1,076 | 187,330 |
| Refund of contributions | 2,552 | 852 | 0 | 3,404 |
| Other | 1,944 | 14,662 | 43 | 16,649 |
| Total deductions | <u>101,859</u> | <u>104,405</u> | <u>1,119</u> | <u>207,383</u> |
| Change in net assets | <u>(215,116)</u> | <u>(228,142)</u> | <u>(1,415)</u> | <u>(444,673)</u> |
| Net assets, at beginning of the year | 1,769,910 | 1,888,387 | 15,496 | 3,673,793 |
| Net assets, end of the year | <u>\$1,554,794</u> | <u>\$1,660,245</u> | <u>\$14,081</u> | <u>\$3,229,120</u> |

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 Year Ended September 30, 2003
 (in thousands)

| | Balance September 30, 2002 | Additions | Deductions | Balance September 30, 2003 |
|--|----------------------------------|-----------------|-----------------|----------------------------------|
| CASH ESCROW DEPOSIT FUND | | | | |
| ASSETS | | | | |
| Cash and other assets | <u>\$3,106</u> | <u>\$5,115</u> | <u>\$5,381</u> | <u>\$2,840</u> |
| LIABILITIES | | | | |
| Due to other governments and other liabilities | <u>3,106</u> | <u>5,115</u> | <u>5,381</u> | <u>2,840</u> |
| CONFISCATED MONEY FUND | | | | |
| ASSETS | | | | |
| Cash and other assets | <u>3,359</u> | <u>1,790</u> | <u>1,605</u> | <u>3,544</u> |
| LIABILITIES | | | | |
| Other liabilities | <u>3,359</u> | <u>1,790</u> | <u>1,605</u> | <u>3,544</u> |
| DISPOSAL DEPOSIT FUND | | | | |
| ASSETS | | | | |
| Cash and other assets | <u>799</u> | <u>102</u> | <u>16</u> | <u>885</u> |
| LIABILITIES | | | | |
| Customer deposits | <u>799</u> | <u>102</u> | <u>16</u> | <u>885</u> |
| STREET EXCAVATION FUND | | | | |
| ASSETS | | | | |
| Cash | <u>75</u> | <u>0</u> | <u>0</u> | <u>75</u> |
| LIABILITIES | | | | |
| Customer deposits | <u>75</u> | <u>0</u> | <u>0</u> | <u>75</u> |
| WALKER HOUSING FUND | | | | |
| ASSETS | | | | |
| Cash and other assets | <u>689</u> | <u>159</u> | <u>320</u> | <u>528</u> |
| LIABILITIES | | | | |
| Accrual for Walker settlement and other liabilities | <u>689</u> | <u>159</u> | <u>320</u> | <u>528</u> |
| TAX DISTRIBUTION FUND | | | | |
| ASSETS | | | | |
| Cash and other assets | <u>604</u> | <u>182</u> | <u>167</u> | <u>619</u> |
| LIABILITIES | | | | |
| Due to other funds and other liabilities | <u>604</u> | <u>182</u> | <u>167</u> | <u>619</u> |
| EMPLOYEE WAR AND SAVINGS BOND FUND | | | | |
| ASSETS | | | | |
| Cash | <u>(6)</u> | <u>921</u> | <u>943</u> | <u>(28)</u> |
| LIABILITIES | | | | |
| Other liabilities | <u>(6)</u> | <u>921</u> | <u>943</u> | <u>(28)</u> |
| DEFERRED COMPENSATION FUND | | | | |
| ASSETS | | | | |
| Investments and other assets | <u>(261)</u> | <u>26,927</u> | <u>26,388</u> | <u>278</u> |
| LIABILITIES | | | | |
| Due to employees - deferred compensation and other liabilities | <u>(261)</u> | <u>26,927</u> | <u>26,388</u> | <u>278</u> |
| EMPLOYEE BENEFITS FUND | | | | |
| ASSETS | | | | |
| Cash | <u>5,584</u> | <u>19,282</u> | <u>19,255</u> | <u>5,611</u> |
| LIABILITIES | | | | |
| Other liabilities | <u>5,584</u> | <u>19,282</u> | <u>19,255</u> | <u>5,611</u> |
| TRAVELERS EXPRESS DEPOSITS | | | | |
| ASSETS | | | | |
| Cash and other assets | <u>361</u> | <u>10,540</u> | <u>7,283</u> | <u>3,618</u> |
| LIABILITIES | | | | |
| Other liabilities | <u>361</u> | <u>10,540</u> | <u>7,283</u> | <u>3,618</u> |
| TOTALS - ALL AGENCY FUNDS | | | | |
| ASSETS | | | | |
| Cash, investments and other assets | <u>14,310</u> | <u>65,018</u> | <u>61,358</u> | <u>17,970</u> |
| LIABILITIES | | | | |
| Due to other funds and other liabilities | <u>\$14,310</u> | <u>\$65,018</u> | <u>\$61,358</u> | <u>\$17,970</u> |

DEBT SERVICE FUND

The City maintains one fund to account for payment of principal and interest on the following general obligation debt: bonds, certificates of obligation, and equipment acquisition notes.

CITY OF DALLAS, TEXAS
 BUDGETARY COMPARISON SCHEDULE
 DEBT SERVICE FUND
 Year Ended September 30, 2003
 (in thousands)

| | Budgeted Amounts | | Actual Budget Basis | Variance with Final Budget-- Positive (Negative) |
|---|------------------|----------------|---------------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Ad valorem taxes | \$124,583 | \$124,583 | \$123,434 | (\$1,149) |
| Interest | 1,388 | 1,388 | 923 | (465) |
| Other | 59 | 59 | 463 | 404 |
| Total revenues | <u>126,030</u> | <u>126,030</u> | <u>124,820</u> | <u>(1,210)</u> |
| Expenditures: | | | | |
| Principal retirements | 92,325 | 93,010 | 92,735 | 275 |
| Interest and fiscal charges | 36,417 | 34,134 | 33,937 | 197 |
| Advance Refunding-Escrow | 0 | 3,240 | 3,240 | 0 |
| Other | 1,479 | 1,721 | 1,718 | 3 |
| Total expenditures | <u>130,221</u> | <u>132,105</u> | <u>131,630</u> | <u>475</u> |
| Deficiency of revenues under expenditures | <u>(4,191)</u> | <u>(6,075)</u> | <u>(6,810)</u> | <u>(735)</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 3,310 | 3,310 | 4,561 | 1,251 |
| Transfers out | 0 | 0 | 0 | 0 |
| Total other financing sources | <u>3,310</u> | <u>3,310</u> | <u>4,561</u> | <u>1,251</u> |
| Deficiency of revenues and other financing sources under expenditures and other uses | <u>(881)</u> | <u>(2,765)</u> | <u>(2,249)</u> | <u>516</u> |
| Fund balance at beginning of year | <u>12,399</u> | <u>12,399</u> | <u>8,455</u> | <u>(3,944)</u> |
| Fund balance at end of year | <u>\$11,518</u> | <u>\$9,634</u> | <u>\$6,206</u> | <u>(\$3,428)</u> |

Adjustments necessary to convert the deficiency of revenues and other sources under expenditures and other uses on the budget basis to a GAAP basis are provided below:

| | |
|--|----------------|
| Excess of revenues and other financing sources over expenditures and other uses-budget basis | (2,249) |
| Net decrease in interest and the fair value of investment not budgeted | (184) |
| Transfers-in not budgeted | <u>4,523</u> |
| Excess of expenditures over revenues and other financing sources and other uses-GAAP | <u>\$2,090</u> |

DISCRETELY PRESENTED COMPONENT UNITS

Industrial Development Corporation – organized solely for the purpose of promoting and developing commercial, industrial, and manufacturing enterprises to promote and encourage employment and public welfare.

Health Facilities Development Corporation – organized to acquire, construct, provide, improve, finance, and refinance health facilities to assist the maintenance of the public health.

Housing Finance Corporation – organized to issue tax-exempt mortgage revenue bonds to encourage low to moderate income citizens opportunities for single family residential home ownership.

Housing and Development Corporation – organized solely and exclusively for the public purpose of providing safe, affordable housing facilities which are incidental thereto for the benefit of low and moderate-income persons.

CITY OF DALLAS, TEXAS
STATEMENT OF NET ASSETS
DISCRETELY PRESENTED COMPONENT UNITS
As of September 30, 2003
(in thousands)

| | Business-type activities component units | | | | |
|---------------------------|--|--|-----------------------------------|--|--------------|
| | Industrial Development Corporation | Health Facilities Development Corporation | Housing Finance Corporation | Housing and Development Corporation | Total |
| Assets: | | | | | |
| Current assets: | | | | | |
| Cash and cash equivalents | \$0 | \$1 | \$730 | \$2 | \$733 |
| Accrued interest | 0 | 0 | 1 | 0 | 1 |
| Total current assets | <u>0</u> | <u>1</u> | <u>731</u> | <u>2</u> | <u>734</u> |
| Liabilities: | | | | | |
| Current liabilities: | | | | | |
| Accounts payable | 0 | 0 | 1 | 0 | 1 |
| Total current liabilities | <u>0</u> | <u>0</u> | <u>1</u> | <u>0</u> | <u>1</u> |
| Total liabilities | <u>0</u> | <u>0</u> | <u>1</u> | <u>0</u> | <u>1</u> |
| Net assets: | | | | | |
| Unrestricted | <u>0</u> | <u>1</u> | <u>730</u> | <u>2</u> | <u>733</u> |
| Total net assets | <u>\$0</u> | <u>\$1</u> | <u>\$730</u> | <u>\$2</u> | <u>\$733</u> |

CITY OF DALLAS, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
DISCRETELY PRESENTED COMPONENT UNITS
Year Ended September 30, 2003
(in thousands)

| | Business-type-Activities-Component units | | | | Total |
|--|--|--|-----------------------------------|--|--------------|
| | Industrial Development Corporation | Health Facilities Development Corporation | Housing Finance Corporation | Housing and Development Corporation | |
| Operating revenues: | | | | | |
| Customer charges | \$0 | \$0 | \$483 | \$0 | \$483 |
| Total operating revenues | <u>0</u> | <u>0</u> | <u>483</u> | <u>0</u> | <u>483</u> |
| Operating expenses: | | | | | |
| Personal services | 0 | 0 | 75 | 0 | 75 |
| Contractual and other services | 61 | 0 | 136 | 0 | 197 |
| Total operating expenses | <u>61</u> | <u>0</u> | <u>211</u> | <u>0</u> | <u>272</u> |
| Operating income (loss) | <u>(61)</u> | <u>0</u> | <u>272</u> | <u>0</u> | <u>211</u> |
| Nonoperating revenues (expenses): | | | | | |
| Interest and dividends | 0 | 0 | 3 | 0 | 3 |
| Total nonoperating revenues (expenses) | <u>0</u> | <u>0</u> | <u>3</u> | <u>0</u> | <u>3</u> |
| Income (loss) before contributions and transfers | (61) | 0 | 275 | 0 | 214 |
| Transfer out | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Change in net assets | <u>(61)</u> | <u>0</u> | <u>275</u> | <u>0</u> | <u>214</u> |
| Net assets, beginning of year | <u>61</u> | <u>1</u> | <u>455</u> | <u>2</u> | <u>519</u> |
| Net assets, end of year | <u>\$0</u> | <u>\$1</u> | <u>\$730</u> | <u>\$2</u> | <u>\$733</u> |

CITY OF DALLAS, TEXAS
STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNITS
Year Ended September 30, 2003
(in thousands)

| | Business-type-Activities-Component units | | | | Total |
|--|--|--|-----------------------------------|--|-------|
| | Industrial Development Corporation | Health Facilities Development Corporation | Housing Finance Corporation | Housing and Development Corporation | |
| Cash flows from operating activities: | | | | | |
| Cash received from customers | \$0 | \$0 | \$463 | \$0 | \$463 |
| Cash payments to employees for services | 0 | 0 | (75) | 0 | (75) |
| Cash payments for contractual services | (61) | 0 | (136) | 0 | (197) |
| Net cash provided by (used for) operating activities | (61) | 0 | 252 | 0 | 191 |
| Cash flows from noncapital financing activities: | | | | | |
| Transfer to City of Dallas | 0 | 0 | 0 | 0 | 0 |
| Net cash provided by (used for) noncapital financing activities | 0 | 0 | 0 | 0 | 0 |
| Cash flows from investing activities: | | | | | |
| Investment income | 0 | 0 | 3 | 0 | 3 |
| Net cash provided by investing activities | 0 | 0 | 3 | 0 | 3 |
| Net increase (decrease) in cash and cash equivalents | 0 | 0 | 255 | 0 | 255 |
| Cash and cash equivalents, beginning of year | 61 | 1 | 475 | 2 | 539 |
| Cash and cash equivalents, end of year | \$0 | \$1 | \$730 | \$2 | \$733 |
| Reconciliation of operating income to net cash provided by operating activities: | | | | | |
| Operating income (loss) | (\$61) | \$0 | \$272 | \$0 | \$211 |
| Adjustments not affecting cash: | | | | | |
| Change in assets and liabilities: | | | | | |
| Decrease in accounts and contracts payable | 0 | 0 | (20) | 0 | (20) |
| Total adjustments | 0 | 0 | (20) | 0 | (20) |
| Net cash provided by (used for) operating activities | (61) | 0 | 252 | 0 | 191 |

