

Combining Financial Statements

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure 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, 2005
 (in thousands)

	Special Revenue				
	Community Development	Health and Human Services	Library	Police	Recreation
Assets:					
Pooled cash and cash equivalents	\$3,032	\$5,676	\$5,347	\$1,262	\$11,532
Other investments, at fair value	5,253	0	998	0	0
Receivables:					
Notes	10,533	0	0	0	0
Accounts	1,952	0	0	0	352
Accrued interest	449	29	25	22	53
Allowance for uncollectible accounts	(1,012)	0	0	0	(75)
Due from other governments	15,853	4,271	25	3,044	159
Due from other funds	0	0	0	0	0
Special assessments- paving notes	0	0	0	0	0
Restricted cash and cash equivalents	0	0	0	0	0
Notes receivable from other funds	0	0	0	0	0
Total assets	36,060	9,976	6,395	4,328	12,021
Liabilities and Fund Balance					
Liabilities:					
Accrued payroll	91	90	4	11	7
Accounts payable	931	237	268	235	47
Due to other governments	0	0	0	0	0
Due to other funds	0	7,965	0	0	0
Deferred revenue	13,684	196	52	985	990
Construction accounts payable	0	0	0	0	0
Notes payable to other funds	0	0	0	0	2,959
Customer deposits	0	0	0	0	0
Contracts payable	0	0	0	0	0
Other	7,044	0	0	79	111
Total liabilities	21,750	8,488	324	1,310	4,114
Fund balances					
Reserved for:					
Encumbrances	11,015	586	633	10,628	1,391
General government	0	0	0	0	0
Culture and recreation	0	0	0	0	0
Notes receivable	0	0	0	0	0
Unreserved, undesignated	3,295	902	5,438	(7,610)	6,516
Total fund balances	14,310	1,488	6,071	3,018	7,907
Total liabilities and fund balance	\$36,060	\$9,976	\$6,395	\$4,328	\$12,021

Transportation	Management Improvement	Storm Water Operations	Municipal	General Citizen	Arts and Cultural	Total Nonmajor Special Revenue Funds
\$13,474	\$5,116	\$2,253	\$12,102	\$1,773	\$1,476	\$63,043
0	0	0	0	0	909	7,160
0	0	0	1,535	0	0	12,068
0	4,456	3,577	0	0	0	10,337
29	45	78	56	8	9	803
0	0	(96)	0	0	0	(1,183)
44	41	0	0	0	0	23,437
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	0	0
<u>13,547</u>	<u>9,658</u>	<u>5,812</u>	<u>13,693</u>	<u>1,781</u>	<u>2,394</u>	<u>115,665</u>
0	1	0	19	1	0	224
311	1,858	0	258	2	3	4,150
0	0	0	0	0	0	0
0	0	0	0	0	0	7,965
69	4,612	2,734	16	0	0	23,338
0	0	0	0	0	0	0
0	0	1,880	0	0	0	4,839
0	0	0	0	0	0	0
0	0	0	0	0	0	0
326	62	0	25	29	0	7,676
<u>706</u>	<u>6,533</u>	<u>4,614</u>	<u>318</u>	<u>32</u>	<u>3</u>	<u>48,192</u>
1,581	1,644	7	2,454	22	38	29,999
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>11,260</u>	<u>1,481</u>	<u>1,191</u>	<u>10,921</u>	<u>1,727</u>	<u>2,353</u>	<u>37,474</u>
<u>12,841</u>	<u>3,125</u>	<u>1,198</u>	<u>13,375</u>	<u>1,749</u>	<u>2,391</u>	<u>67,473</u>
<u>\$13,547</u>	<u>\$9,658</u>	<u>\$5,812</u>	<u>\$13,693</u>	<u>\$1,781</u>	<u>\$2,394</u>	<u>\$115,665</u>

CITY OF DALLAS, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 As of September 30, 2005
 (in thousands)

	Capital Projects			
	Neighborhood Projects	Parks	Streets and Drainage	Building
Assets:				
Pooled cash and cash equivalents	\$0	\$0	\$0	\$0
Other investments, at fair value	0	0	0	0
Receivables:				
Notes	0	0	357	0
Accounts	52	0	0	0
Accrued interest	335	256	876	547
Allowance for uncollectible accounts	0	0	0	0
Due from other governments	0	10	0	236
Due from other funds	0	0	6,874	0
Special assessments- paving notes	0	0	4,092	0
Restricted cash and cash equivalents	73,016	56,107	175,527	113,819
Notes receivable from other funds	0	0	4,408	0
Total assets	73,403	56,373	192,134	114,602
Liabilities and Fund Balance				
Liabilities:				
Accrued payroll	0	0	0	0
Accounts payable	1,766	0	0	0
Due to other governments	0	0	0	0
Due to other funds	0	0	0	43
Deferred revenue	34	2	4,752	0
Construction accounts payable	0	1,178	4,859	6,402
Notes payable to other funds	4,491	0	0	0
Customer deposits	0	0	9	0
Contracts payable	52,840	0	0	0
Other	0	747	1,857	1,967
Total liabilities	59,131	1,927	11,477	8,412
Fund balances				
Reserved for:				
Encumbrances	21,498	9,161	51,128	39,338
General government	0	0	0	0
Culture and recreation	0	0	0	0
Notes receivable	0	0	4,408	0
Unreserved, undesignated	(7,226)	45,285	125,121	66,852
Total fund balances	14,272	54,446	180,657	106,190
Total liabilities and fund balance	\$73,403	\$56,373	\$192,134	\$114,602

Trans- portation	Total Nonmajor Capital Project Funds
\$0	\$0
405	405
0	357
0	52
337	2,351
0	0
0	246
0	6874
0	4,092
67,679	486,148
0	4,408
68,421	504,933

0	0
619	2,385
0	-
0	43
7,000	11,788
0	12,439
0	4,491
0	9
0	52,840
34	4,605
7,653	88,600

27,721	148,846
0	0
0	0
0	4,408
33,047	263,079
60,768	416,333
\$68,421	\$504,933

CITY OF DALLAS, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 As of September 30, 2005
 (in thousands)

	Permanent Funds			
	Samuell Park	Grauwylor Memorial	Craddock Park	Martin Weiss Park
Assets:				
Pooled cash and cash equivalents	\$0	\$0	\$0	\$0
Other investments, at fair value	7,568	79	727	70
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- paving notes	0	0	0	0
Restricted cash and cash equivalents	0	0	0	0
Notes receivable from other funds	0	0	0	0
Total assets	7,568	79	727	70
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
Deferred revenue	0	0	0	0
Construction accounts payable	0	0	0	0
Notes payable to other funds	0	0	0	0
Customer deposits	0	0	0	0
Contracts payable	0	0	0	0
Other	0	0	0	0
Total liabilities	0	0	0	0
Fund balances				
Reserved for:				
Encumbrances	0	0	0	0
General government	0	0	0	0
Culture and recreation	7,568	79	727	70
Notes receivable	0	0	0	0
Unreserved, undesignated	0	0	0	0
Total fund balances	7,568	79	727	70
Total liabilities and fund balance	\$7,568	\$79	\$727	\$70

<u>Hale Davis</u>	<u>Total Permanent Funds</u>	<u>Total Nonmajor Governmental Funds</u>
\$0	\$0	\$63,043
372	8,816	16,381
0	0	12,425
0	0	10,389
0	0	3,154
0	0	(1,183)
0	0	23,683
0	0	6,874
0	0	4,092
0	0	486,148
0	0	4,408
<u>372</u>	<u>8,816</u>	<u>629,414</u>
0	0	224
0	0	6,535
0	0	-
0	0	8,008
0	0	35,126
0	0	12,439
0	0	9,330
0	0	9
0	0	52,840
0	0	12,281
<u>0</u>	<u>0</u>	<u>136,792</u>
0	0	178,845
372	372	372
0	8,444	8,444
0	0	4,408
0	0	300,553
<u>372</u>	<u>8,816</u>	<u>492,622</u>
<u>\$372</u>	<u>\$8,816</u>	<u>\$629,414</u>

CITY OF DALLAS, TEXAS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended September 30, 2005
 (in thousands)

	Special Revenue				
	Community Development	Health and Human Services	Library	Police	Recreation
Revenues:					
Ad valorem tax	0	0	0	0	0
Franchise tax	0	0	0	0	0
Intergovernmental	\$36,820	\$12,790	\$475	\$8,827	\$106
Customer charges	0	0	0	0	0
Service to others	63	133	5	0	2,830
Fines and forfeits	0	0	0	393	14
Investment income	192	149	159	148	198
Gifts	0	382	1,211	0	558
Confiscated money awards	0	0	0	1,569	0
Other Tax	0	0	0	0	0
Other	13,674	262	76	129	768
Total revenues	50,749	13,716	1,926	11,066	4,474
Expenditures:					
Current:					
General government	20,256	0	0	0	0
Public safety	297	0	0	10,645	0
Streets, street lighting, sanitation and code enforcement	900	0	0	0	0
Environmental and health services	540	11,135	0	0	0
Culture and recreation	859	0	2,078	0	3,555
Human services	25,073	1,995	0	0	0
Capital outlay	0	0	0	0	0
Total expenditures	47,925	13,130	2,078	10,645	3,555
Excess (deficiency) of revenues over (under) expenditures	2,824	586	(152)	421	919
Other financing sources (uses)					
Capital Contribution	0	0	0	0	0
Transfers in	31	0	0	222	731
Transfers out	(31)	(899)	0	0	(827)
Premium 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
Proceeds from sale of capital assets	0	0	0	0	184
Total other financing sources and uses	0	(899)	0	222	88
Net change in fund balances	2,824	(313)	(152)	643	1,007
Fund balances, beginning of year (restated)-See Note 20	11,486	1,801	6,223	2,375	6,900
Fund balances, end of year	\$14,310	\$1,488	\$6,071	\$3,018	\$7,907

Transportation	Management Improvement	Storm Water Operations	Municipal	General Citizen	Arts and Cultural	Total Nonmajor Special Revenue Funds
0	0	0	0	0	0	\$0
0	1,750	0	0	0	0	\$1,750
\$705	\$190	\$0	\$0	\$0	\$0	\$59,913
0	0	0	0	0	0	0
0	96	27,792	1,888	0	0	32,807
0	519	0	0	0	0	926
420	185	239	320	43	56	2,109
0	35	0	3	396	79	2,664
0	0	0	0	0	0	1,569
0	0	0	0	0	0	0
595	348	0	5	29	6	15,892
<u>1,720</u>	<u>3,123</u>	<u>28,031</u>	<u>2,216</u>	<u>468</u>	<u>141</u>	<u>117,630</u>
0	6,077	24,553	3,145	362	0	54,393
0	0	0	0	0	0	10,942
5,945	0	0	0	0	0	6,845
0	0	0	0	0	0	11,675
0	0	0	0	0	182	6,674
0	0	0	0	0	0	27,068
0	0	0	0	0	0	0
<u>5,945</u>	<u>6,077</u>	<u>24,553</u>	<u>3,145</u>	<u>362</u>	<u>182</u>	<u>117,597</u>
<u>(4,225)</u>	<u>(2,954)</u>	<u>3,478</u>	<u>(929)</u>	<u>106</u>	<u>(41)</u>	<u>33</u>
0	0	0	0	0	0	184
0	160	0	1,307	5	26	2,482
(291)	(1,500)	(1,217)	(40)	(5)	0	(4,810)
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>(291)</u>	<u>(1,340)</u>	<u>(1,217)</u>	<u>1,267</u>	<u>0</u>	<u>26</u>	<u>(2,144)</u>
<u>(4,516)</u>	<u>(4,294)</u>	<u>2,261</u>	<u>338</u>	<u>106</u>	<u>(15)</u>	<u>(2,111)</u>
<u>17,357</u>	<u>7,419</u>	<u>(1,063)</u>	<u>13,037</u>	<u>1,643</u>	<u>2,406</u>	<u>69,584</u>
<u>\$12,841</u>	<u>\$3,125</u>	<u>\$1,198</u>	<u>\$13,375</u>	<u>\$1,749</u>	<u>\$2,391</u>	<u>\$67,473</u>

CITY OF DALLAS, TEXAS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (continued)
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended September 30, 2005
 (in thousands)

	Capital Projects			
	Neighborhood Projects	Parks	Streets and Drainage	Building
Revenues:				
Ad valorem tax	\$8,376	\$0	\$0	\$0
Franchise tax	0	0	0	0
Intergovernmental	0	727	90	1,080
Customer charges	0	0	0	0
Service to others	52	1,109	6,544	0
Fines and forfeits	0	0	0	0
Investment income	1,786	1,380	5,044	3,405
Gifts	0	500	0	73
Confiscated money awards	0	0	0	0
Other	4,148	404	532	133
Total revenues	14,362	4,120	12,210	4,691
Expenditures:				
Current:				
General government	0	0	0	0
Public safety	0	0	0	0
Streets, street lighting, sanitation and code enforcement	0	0	0	0
Environmental and health services	0	0	0	0
Culture and recreation	0	0	0	0
Human services	0	0	0	0
Capital outlay	20,552	19,835	55,418	68,003
Total expenditures	20,552	19,835	55,418	68,003
Excess (deficiency) of revenues over (under) expenditures	(6,190)	(15,715)	(43,208)	(63,312)
Other financing sources (uses):				
Capital Contribution	0	0	0	0
Transfers in	0	2,888	0	0
Transfers out	(2,417)	0	(2,079)	(6,197)
Premium on bonds	170	1,453	4,407	2,059
Proceeds of general obligation bonds	2,830	24,220	79,429	54,049
Proceeds from sale of fixed assets	0	568	4,249	0
Total other financing sources (uses)	583	29,129	86,006	49,911
Change in net assets	(5,607)	13,414	42,798	(13,401)
Fund balances, beginning of year	19,879	41,032	137,859	119,591
Fund balances, ending of year	\$14,272	\$54,446	\$180,657	\$106,190

Trans- portation	Total Nonmajor Capital Project Funds
\$0	\$8,376
0	0
2,245	4,142
0	0
0	7,705
0	0
1,739	13,354
0	573
0	0
0	5,217
3,984	39,367

0	0
0	0
0	0
0	0
0	0
0	0
25,665	189,473
25,665	189,473
(21,681)	(150,106)

0	0
2	2,890
(2)	(10,695)
1,897	9,986
31,618	192,146
4,040	8,857
37,555	203,184
15,874	53,078
44,894	363,255
\$60,768	\$416,333

CITY OF DALLAS, TEXAS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (continued)
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended September 30, 2005
 (in thousands)

	Samuell Park	Grauwylor Memorial	Craddock Park	Martin Weiss Park
Revenues:				
Ad valorem tax	\$0	\$0	\$0	\$0
Franchise tax	0	0	0	0
Intergovernmental	0	0	0	0
Customer charges	0	0	0	0
Service to others	0	0	0	0
Fines and forfeits	0	0	0	0
Investment income	763	7	78	8
Gifts	0	0	0	0
Confiscated money awards	0	0	0	0
Other	0	0	0	0
Total revenues	<u>763</u>	<u>7</u>	<u>78</u>	<u>8</u>
Expenditures:				
Current:				
General government	0	0	0	0
Public safety	0	0	0	0
Streets, street lighting, sanitation and code enforcement	0	0	0	0
Environmental and health services	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	<u>763</u>	<u>7</u>	<u>78</u>	<u>8</u>
Other financing sources (uses):				
Capital Contribution	0	0	0	0
Transfers in	0	0	0	0
Transfers out	(223)	(1)	(24)	(3)
Premiums on bonds	0	0	0	0
Proceeds of general obligation bonds	0	0	0	0
Proceeds from sale of capital assets	0	0	0	0
Total other financing sources (uses)	<u>(223)</u>	<u>(1)</u>	<u>(24)</u>	<u>(3)</u>
Net change in fund balances	<u>540</u>	<u>6</u>	<u>54</u>	<u>5</u>
Fund balances, beginning of year	<u>7,028</u>	<u>73</u>	<u>673</u>	<u>65</u>
Fund balances, ending of year	<u>\$7,568</u>	<u>\$79</u>	<u>\$727</u>	<u>\$70</u>

Hale Davis	Total Permanent Funds	Total Nonmajor Governmental Funds
\$0	\$0	\$8,376
0	0	1,750
0	0	64,055
0	0	0
0	0	40,512
0	0	926
34	890	16,353
0	0	3,237
0	0	1,569
0	0	21,109
<u>34</u>	<u>890</u>	<u>157,887</u>
0	0	54,393
0	0	10,942
0	0	6,845
0	0	11,675
0	0	6,674
0	0	27,068
0	0	189,473
<u>0</u>	<u>0</u>	<u>307,070</u>
<u>34</u>	<u>890</u>	<u>(149,183)</u>
0	0	0
0	0	5,372
(6)	(257)	(15,762)
0	0	9,986
0	0	192,146
0	0	9,041
<u>(6)</u>	<u>(257)</u>	<u>200,783</u>
<u>28</u>	<u>633</u>	<u>51,600</u>
<u>344</u>	<u>8,183</u>	<u>441,022</u>
<u>\$372</u>	<u>\$8,816</u>	<u>\$492,622</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, 2005
 (in thousands)

	Municipal Radio	Building Inspection	Total Nonmajor Enterprise Funds
Assets			
Current assets:			
Pooled cash and cash equivalents	\$5,468	\$9,293	\$14,761
Receivables:			
Accounts	1,300	75	1,375
Accrued interest	26	46	72
Allowance for uncollectibles	(29)	0	(29)
Total current assets	<u>6,765</u>	<u>9,414</u>	<u>16,179</u>
Capital assets:			
Buildings	323	0	323
Improvements other than building	77	0	77
Infrastructure	0	0	0
Equipment	1,028	953	1,981
Construction in progress	806	90	896
Less accumulated depreciation	(954)	(758)	(1,712)
Total capital assets	<u>1,280</u>	<u>285</u>	<u>1,565</u>
Net pension assets	<u>1,506</u>	<u>10,933</u>	<u>12,439</u>
Total assets	<u>9,551</u>	<u>20,632</u>	<u>30,183</u>
Liabilities			
Current liabilities:			
Accrued Payroll	13	145	158
Accounts payable	105	116	221
Accrued vacation and sick leave	79	750	829
Other	128	0	128
Total current liabilities	<u>325</u>	<u>1,011</u>	<u>1,336</u>
Noncurrent liabilities:			
Notes payable to other funds	0	0	0
Pension obligation bonds	<u>2,259</u>	<u>16,148</u>	<u>18,407</u>
Total noncurrent liabilities	<u>2,259</u>	<u>16,148</u>	<u>18,407</u>
Other liabilities			
Accrued vacation and sick	<u>69</u>	<u>693</u>	<u>762</u>
Total other liabilities	<u>69</u>	<u>693</u>	<u>762</u>
Total liabilities	<u>2,653</u>	<u>17,852</u>	<u>20,505</u>
Net assets			
Invested in capital assets, net of related debt	1,280	285	1,565
Unrestricted	<u>5,618</u>	<u>2,495</u>	<u>8,113</u>
Total net assets	<u>\$6,898</u>	<u>\$2,780</u>	<u>\$9,678</u>

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 Year Ended September 30, 2005
 (in thousands)

	Municipal Radio	Building Inspection	Total Nonmajor Enterprise Funds
Operating revenues:			
Customer charges	\$3,160	\$21,231	\$24,391
Other	393	84	477
Total operating revenues	<u>3,553</u>	<u>21,315</u>	<u>24,868</u>
Operating expenses:			
Personal services	1,655	13,165	14,820
Supplies and materials	405	512	917
Contractual and other services	1,123	5,253	6,376
Depreciation	82	97	179
Refunds and reimbursements	0	0	0
Total operating expenses	<u>3,265</u>	<u>19,027</u>	<u>22,292</u>
Operating Income (Loss)	<u>288</u>	<u>2,288</u>	<u>2,576</u>
Nonoperating revenues:			
Investment income	142	204	346
Total nonoperating revenues	<u>142</u>	<u>204</u>	<u>346</u>
Income before contribution and transfer	<u>430</u>	<u>2,492</u>	<u>2,922</u>
Capital contribution	0	0	0
Transfers out	<u>(26)</u>	<u>(742)</u>	<u>(768)</u>
Change in net assets	<u>404</u>	<u>1,750</u>	<u>2,154</u>
Net assets, beginning of year	6,494	1,030	7,524
Total net assets, beginning of year (restated)-See Note 20	<u>6,494</u>	<u>1,030</u>	<u>7,524</u>
Net assets, ending of year	<u>\$6,898</u>	<u>\$2,780</u>	<u>\$9,678</u>

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 Year Ended September 30, 2005
 (in thousands)

	Municipal Radio	Building Inspection	Total Nonmajor Enterprise Funds
Cash flows from operating activities:			
Cash received from customers	\$3,675	\$21,296	\$24,971
Cash payments to suppliers for goods and services	(362)	(512)	(874)
Cash payments to employees for services	(1,513)	(12,448)	(13,961)
Cash payments for contractual services	(1,064)	(5,241)	(6,305)
Cash refunds and reimbursements	0	0	0
Other operating cash receipts	0	0	0
Net cash provided by operating activities	<u>736</u>	<u>3,095</u>	<u>3,831</u>
Cash flows from non capital financing activities:			
Transfers to other funds	(26)	(742)	(768)
Net cash used for non capital and related financing activities	<u>(26)</u>	<u>(742)</u>	<u>(768)</u>
Cash flows from capital and related financing activities:			
Acquisition and construction of capital assets	(697)	0	(697)
Net cash used for capital and related financing activities	<u>(697)</u>	<u>0</u>	<u>(697)</u>
Cash flows from investing activities:			
Investment interest received	121	166	287
Net cash provided by investing activities	<u>121</u>	<u>166</u>	<u>287</u>
Net increase in cash and cash equivalents	134	2,519	2,653
Cash and cash equivalents, beginning of year	5,334	6,774	12,108
Cash and cash equivalents, end of year	<u>\$5,468</u>	<u>\$9,293</u>	<u>\$14,761</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating Income (Loss)	<u>\$288</u>	<u>\$2,288</u>	<u>\$2,576</u>
Adjustments not affecting cash:			
Depreciation	82	97	179
Change in assets and liabilities:			
(Increase) decrease in accounts and other receivables	122	(19)	103
Decrease in Other Assets	0	0	0
Increase (decrease) in accounts and contracts payable	59	12	71
Increase in accrued payroll	5	53	58
Increase in accrued compensation	131	1,275	1,406
Decrease in allowance for doubtful accounts	0	0	0
Decrease in customer deposits	0	0	0
Increase in other liabilities	49	(611)	(562)
Total adjustments	<u>448</u>	<u>807</u>	<u>1,255</u>
Net cash provided by operating activities	<u>\$736</u>	<u>\$3,095</u>	<u>\$3,831</u>
Noncash investing, capital, and financing activities:			
Change in fair value of investments	(3)	(14)	(17)
Increase in capital contribution	0	0	0
Change in Net Pension Obligation Assets	(2,070)	(15,028)	(17,098)
Pension Obligation bonds	2,259	16,148	18,407
Total noncash investing, capital, and financing activities	<u>\$186</u>	<u>\$1,106</u>	<u>\$1,292</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 STATEMENT OF NET ASSETS
 INTERNAL SERVICE FUNDS
 As of September 30, 2005
 (in thousands)

	Equipment Services	Communication Equipment Services	Office Services	Information Systems	Risk Funds	Total
Assets						
Current assets:						
Pooled cash and cash equivalents	\$4,884	\$1,469	\$669	\$9,098	\$13,750	\$29,870
Receivables:						
Accounts	0	0	10	(2)	2	10
Accrued interest	13	4	0	22	112	151
Inventories, at cost	1,890	118	673	0	0	2,681
Prepaid expenses	0	0	0	0	29	29
Other	0	0	0	0	923	923
Total current assets	6,787	1,591	1,352	9,118	14,816	33,664
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	1,203	685	0	0	0	1,888
Equipment	148,220	16,629	217	15,399	336	180,801
Construction in progress	704	285	0	148	489	1,626
Less accumulated depreciation	(100,746)	(14,339)	(217)	(13,428)	(326)	(129,056)
Net property, plant, and equipment	54,134	5,379	0	2,367	499	62,379
Total assets	60,921	6,970	1,352	11,485	15,315	96,043
Liabilities						
Current liabilities:						
Accrued payroll	123	27	7	140	20	317
Accounts payable	1,294	1,381	601	322	749	4,347
Accrued vacation and sick leave	641	162	32	843	118	1,796
Estimated unpaid health claims	0	0	0	0	12,093	12,093
Estimated unpaid claims - general	0	0	0	0	16,468	16,468
Workers' compensation	0	0	0	0	14,590	14,590
Other	25	0	19	105	3	152
Total current liabilities	2,083	1,570	659	1,410	44,041	49,763
Noncurrent liabilities:						
Estimated unpaid claims - general	0	0	0	0	4,464	4,464
Workers' compensation	0	0	0	0	44,205	44,205
Accrued vacation and sick	632	158	34	812	118	1,754
Other	0	0	6	217	193	416
Total noncurrent liabilities	632	158	40	1,029	48,980	50,839
Total liabilities	2,715	1,728	699	2,439	93,021	100,602
Net Assets						
Invested in capital assets, net of related debt	54,134	5,379	0	2,367	499	62,379
Unrestricted	4,072	(137)	653	6,679	(78,205)	(66,938)
Total net assets	\$58,206	\$5,242	\$653	\$9,046	(\$77,706)	(\$4,559)

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 INTERNAL SERVICE FUNDS
 Year Ended September 30, 2005
 (in thousands)

	Equipment Services	Communication Equipment Services	Office Services	Information Systems	Risk Funds	Total
Operating revenues						
Charges to other city departments	\$34,296	\$3,650	\$2,784	\$29,501	\$78,049	\$148,280
Services to others	0	229	22	0	31,957	32,208
Other	0	0	1,440	82	1,396	2,918
Total operating revenues	<u>34,296</u>	<u>3,879</u>	<u>4,246</u>	<u>29,583</u>	<u>111,402</u>	<u>183,406</u>
Operating expenses						
Personnel services	10,884	2,245	645	11,299	7,408	32,481
Supplies and materials	17,190	989	409	68	10	18,666
Contractual and other services	5,000	1,459	3,106	15,638	86,718	111,921
Depreciation	14,565	1,425	2	267	3	16,262
Total operating expenses	<u>47,639</u>	<u>6,118</u>	<u>4,162</u>	<u>27,272</u>	<u>94,139</u>	<u>179,330</u>
Operating income (loss)	<u>(13,343)</u>	<u>(2,239)</u>	<u>84</u>	<u>2,311</u>	<u>17,263</u>	<u>4,076</u>
Nonoperating revenues (expenses):						
Investment income	45	29	3	178	539	794
Gain (loss) on property disposals	1,995	0	0	0	0	1,995
Total nonoperating revenues	<u>2,040</u>	<u>29</u>	<u>3</u>	<u>178</u>	<u>539</u>	<u>2,789</u>
Income (loss) before operating transfers and contributions	<u>(11,303)</u>	<u>(2,210)</u>	<u>87</u>	<u>2,489</u>	<u>17,802</u>	<u>6,865</u>
Capital contributions	15,212	98	0	1,624		16,934
Transfers in	0	0	0	0	7,357	7,357
Transfers out	<u>(3,536)</u>	<u>0</u>	<u>(10)</u>	<u>(860)</u>	<u>(3,062)</u>	<u>(7,468)</u>
Change in net assets	373	(2,112)	77	3,253	22,097	23,688
Total net assets, beginning of year (restated)-See Note 20	<u>57,833</u>	<u>7,354</u>	<u>576</u>	<u>5,793</u>	<u>(99,803)</u>	<u>(28,247)</u>
Total net assets, end of year	<u>\$58,206</u>	<u>\$5,242</u>	<u>\$653</u>	<u>\$9,046</u>	<u>(\$77,706)</u>	<u>(\$4,559)</u>

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 Year Ended September 30, 2005
 (in thousands)

	Equipment Services	Communication Equipment Services	Office Services	Information Systems	Risk Funds	Total
Cash flows from operating activities:						
Cash received from other funds for services	\$34,287	\$3,876	\$4,236	\$29,585	\$111,617	\$183,601
Cash payments to suppliers for goods and services	(17,128)	335	(109)	(709)	(1,451)	(19,062)
Cash payments to employees for services	(10,437)	(2,194)	(618)	(11,007)	(7,423)	(31,679)
Cash payments for contractual services	(5,936)	(1,587)	(3,141)	(16,307)	(86,908)	(113,879)
Other operating cash receipts (payments)	0	0	0	0	(11,830)	(11,830)
Net cash provided by (used in) operating activities	<u>786</u>	<u>430</u>	<u>368</u>	<u>1,562</u>	<u>4,005</u>	<u>7,151</u>
Cash flows from noncapital financing activities:						
Transfers from other funds	0	0	0	0	7,357	7,357
Transfers to other funds	(3,536)	0	(10)	(860)	(3,062)	(7,468)
Net cash provided by (used in) noncapital financing activities	<u>(3,536)</u>	<u>0</u>	<u>(10)</u>	<u>(860)</u>	<u>4,295</u>	<u>(111)</u>
Cash flows from capital and related financing activities:						
Acquisition and construction of capital assets	(4,945)	(315)	0	(162)	0	(5,422)
Proceeds from sale of assets	7,000	0	0	0	0	7,000
Net cash provided by (used in) capital and related financing activities	<u>2,055</u>	<u>(315)</u>	<u>0</u>	<u>(162)</u>	<u>0</u>	<u>1,578</u>
Cash flows from investing activities:						
Investment income	45	29	3	178	539	794
Net cash provided by investing activities	<u>45</u>	<u>29</u>	<u>3</u>	<u>178</u>	<u>539</u>	<u>794</u>
Net increase (decrease) in pooled cash and cash equivalents	(650)	144	361	718	8,839	9,412
Cash and cash equivalents, beginning of year	5,534	1,325	308	8,380	4,911	20,458
Cash and cash equivalents, end of year	<u>\$4,884</u>	<u>\$1,469</u>	<u>\$669</u>	<u>\$9,098</u>	<u>\$13,750</u>	<u>\$29,870</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:						
Operating income (loss)	<u>(\$13,343)</u>	<u>(\$2,239)</u>	<u>\$84</u>	<u>\$2,311</u>	<u>\$17,263</u>	<u>\$4,076</u>
Adjustments to reconcile income (loss) from operations to net cash provided by (used in) operating activities:						
Depreciation	14,565	1,425	2	267	3	16,262
Change in assets and liabilities:						
Increase (decrease) in accounts receivables	(9)	(3)	(10)	2	(111)	(131)
Increase (decrease) in inventories	259	(12)	(201)	0	0	46
Increase in other assets	0	0	0	0	309	309
Increase (decrease) in accrued compensation	447	51	27	292	(15)	802
Increase (decrease) in accounts and notes payable	(207)	1,336	501	(641)	(566)	423
Increase in other liabilities	(926)	(128)	(35)	(669)	(12,878)	(14,636)
Total adjustments	<u>14,129</u>	<u>2,669</u>	<u>284</u>	<u>(749)</u>	<u>(13,258)</u>	<u>3,075</u>
Net cash provided by (used in) operating activities	<u>786</u>	<u>430</u>	<u>368</u>	<u>1,562</u>	<u>4,005</u>	<u>7,151</u>
Noncash investing, capital, and financing activities:						
Capital contribution	15,212	98	0	1,624	0	16,934
Additions to Capital Lease	0	0	2,888	0	0	2,888
Change in fair value of investments	11	4	0	0	25	40
Total noncash investing, capital, and financing activities	<u>\$15,223</u>	<u>\$102</u>	<u>\$2,888</u>	<u>\$1,624</u>	<u>\$25</u>	<u>\$19,862</u>

FUDUCIARY 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 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 Funds 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.

Tax Distribution Fund – to account for the collection and distribution of ad valorem taxes for the City and the Dallas Independent School District.

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.

Travelers Express Deposits Fund – to account for collections from citizens for local utility company.

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF PLAN NET ASSETS
 PENSION TRUST FUNDS
 As of September 30, 2005
 (in thousands)

	Employees Retirement Fund	Dallas Police & Fire Pension System	Police & Fire Supplemental Pension Fund	Total Pension Trust Funds
Assets				
Cash and cash equivalents	\$387,118	\$297,908	\$154	\$685,180
Receivables:				
Accounts	6,383	24,795	0	31,178
Forward currency contracts	0	763	0	763
Accrued interest and dividends	8,393	10,897	0	19,290
Domestic equities	549,588	501,582	0	1,051,170
U.S. and foreign government securities	163,160	214,071	0	377,231
Domestic corporate fixed income	372,896	0	0	372,896
Corporate securities	0	315,608	0	315,608
International equities and fixed income	474,029	598,469	0	1,072,498
Commingled index funds	555,808	373,502	18,729	948,039
Venture capital (real estate)	289	383,873	0	384,162
Total assets	2,517,664	2,721,468	18,883	5,258,015
Liabilities				
Accounts payable	3,791	12,920	163	16,874
Payable for securities purchased	70,587	41,985	0	112,572
Forward currency contracts	0	771	0	771
Securities lending collateral	306,752	164,928	0	471,680
Other	2,177	7,060	0	9,237
Total liabilities	383,307	227,664	163	611,134
Net assets				
Held in trust for pension benefits and other purposes	2,134,357	2,493,804	18,720	4,646,881
Total net assets	\$2,134,357	\$2,493,804	\$18,720	\$4,646,881

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF CHANGES IN PLAN NET ASSETS
 PENSION TRUST FUNDS
 Year Ended September 30, 2005
 (in thousands)

	Employees Retirement Fund	Dallas Police & Fire Pension System	Police & Fire Supplemental Pension Fund	Total Pension Trust Funds
ADDITIONS:				
Contributions:				
Employer	\$35,251	\$83,290	\$1,100	\$119,641
Employee	20,896	17,356	30	38,282
Total contributions	56,147	100,646	1,130	157,923
Net investment income:				
Dividends	19,442	20,534	0	39,976
Interest	27,417	27,775	5	55,197
Real estate income	0	13,544	0	13,544
Net appreciation in fair value of investments	249,190	265,912	1,738	516,840
Securities lending income	3,901	2,391	0	6,292
Less investment expenses:				
Investment management fees	(6,260)	(11,557)	0	(17,817)
Custody fees	(125)	(341)	0	(466)
Consultant fees	(240)	0	0	(240)
Securities lending borrower rebates	(3,154)	(1,650)	0	(4,804)
Securities lending management fees	(224)	0	0	(224)
Total investment expenses	(10,003)	(13,548)	0	(23,551)
Net investment income	289,947	316,608	1,743	608,298
Other income	240	584	0	824
Total increases	346,334	417,838	2,873	767,045
DEDUCTIONS:				
Benefit payments	116,675	103,394	1,046	221,115
Refund of contributions	2,976	801	57	3,834
Administrative expenses	2,075	2,898	0	4,973
Total deductions	121,726	107,093	1,103	229,922
Net increase in net assets available for benefits	224,608	310,745	1,770	537,123
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS				
Beginning of year	1,909,749	2,183,059	16,950	4,109,758
End of year	<u>\$2,134,357</u>	<u>\$2,493,804</u>	<u>\$18,720</u>	<u>\$4,646,881</u>

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 Year Ended September 30, 2005
 (in thousands)

	Balance September 30, 2004	Additions	Deductions	Balance September 30, 2005
CASH ESCROW DEPOSIT FUND				
ASSETS				
Cash and other assets	\$1,797	\$3,007	\$2,933	\$1,871
LIABILITIES				
Due to other governments and other liabilities	1,797	3,007	2,933	1,871
CONFISCATED MONEY FUND				
ASSETS				
Cash and other assets	3,623	2,104	2,350	3,377
LIABILITIES				
Other liabilities	3,623	2,104	2,350	3,377
DISPOSAL DEPOSIT FUND				
ASSETS				
Cash and other assets	911	49	6	954
LIABILITIES				
Customer deposits	911	49	6	954
STREET EXCAVATION FUND				
ASSETS				
Cash	75	0	75	0
LIABILITIES				
Customer deposits	75	0	75	0
WALKER HOUSING FUND				
ASSETS				
Cash and other assets	273	255	223	305
LIABILITIES				
Accrual for Walker settlement and other liabilities	273	255	223	305
TAX DISTRIBUTION FUND				
ASSETS				
Cash and other assets	579	8	495	92
LIABILITIES				
Due to other funds and other liabilities	579	8	495	92
EMPLOYEE WAR AND SAVINGS BOND FUND				
ASSETS				
Cash	2	0	0	2
LIABILITIES				
Other liabilities	2	0	0	2
DEFERRED COMPENSATION FUND				
ASSETS				
Investments and other assets	(12)	30,429	30,202	215
LIABILITIES				
Due to employees - deferred compensation and other liabilities	(12)	30,429	30,202	215
EMPLOYEE BENEFITS FUND				
ASSETS				
Cash	5,156	20,956	25,805	307
LIABILITIES				
Other liabilities	5,156	20,956	25,805	307
TRAVELERS EXPRESS DEPOSITS				
ASSETS				
Cash and other assets	466	0	0	466
LIABILITIES				
Other liabilities	466	0	0	466
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash, investments and other assets	12,870	56,808	62,089	7,589
LIABILITIES				
Due to other funds and other liabilities	\$12,870	\$56,808	\$62,089	\$7,589

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.

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CITY OF DALLAS, TEXAS
 BUDGETARY COMPARISON SCHEDULE
 DEBT SERVICE FUND
 Year Ended September 30, 2005
 (in thousands)

	Budgeted Amounts		Actual Budget Basis	Variance with Final Budget-- Positive (Negative)
	Original	Final		
Revenues:				
Ad valorem taxes	\$115,352	\$115,352	\$115,536	\$184
Interest	491	491	633	142
Other	0	0	1,802	1,802
Total revenues	<u>115,843</u>	<u>115,843</u>	<u>117,971</u>	<u>2,128</u>
Expenditures:				
Principal retirements	104,315	104,315	106,130	(1,815)
Interest and fiscal charges	43,824	43,824	42,467	1,357
Advance Refunding-Escrow	0	0	0	0
Other	1,146	1,146	980	166
Total expenditures	<u>149,285</u>	<u>149,285</u>	<u>149,577</u>	<u>(292)</u>
Deficiency of revenues under expenditures	<u>(33,442)</u>	<u>(33,442)</u>	<u>(31,606)</u>	<u>1,836</u>
Other financing sources:				
Transfers in	28,615	28,615	29,746	1,131
Total other financing sources	<u>28,615</u>	<u>28,615</u>	<u>29,746</u>	<u>1,131</u>
Excess of revenues and other financing sources over expenditures	<u>(4,827)</u>	<u>(4,827)</u>	<u>(1,860)</u>	<u>2,967</u>
Fund balance, beginning of year	9,634	9,634	12,307	(3,428)
Fund balance, end of year	<u>\$4,807</u>	<u>\$4,807</u>	<u>\$10,447</u>	<u>(\$461)</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	(\$1,860)
Net increase in interest and the fair value of investment not budgeted	68
Advance refunding and Notes receivable adjustment not budgeted	1,893
Transfers-in not budgeted	<u>(2,787)</u>
Excess of expenditures over revenues and other financing sources and other uses-GAAP	<u>(\$2,686)</u>

DISCRETELY PRESENTED COMPONENT UNITS

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 Acquisition 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.

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CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF NET ASSETS
 DISCRETELY PRESENTED COMPONENT UNITS
 As of September 30, 2005
 (in thousands)

	Governmental-type Activities Component Units		
	Housing Finance Corporation*	Housing Acquisition and Development Corporation	Total
Assets:			
Current assets:			
Cash and cash equivalents	\$459	\$186	\$645
Receivables	6	0	6
Land held for resale	0	37	37
Total current assets	<u>465</u>	<u>223</u>	<u>688</u>
Total assets	<u>465</u>	<u>223</u>	<u>688</u>
Liabilities:			
Current liabilities:			
Accounts payable	5	0	5
Notes payable	0	150	150
Total current liabilities	<u>5</u>	<u>150</u>	<u>155</u>
Total liabilities	<u>5</u>	<u>150</u>	<u>155</u>
Net assets:			
Unrestricted	<u>460</u>	<u>73</u>	<u>533</u>
Total net assets	<u>\$460</u>	<u>\$73</u>	<u>\$533</u>

*The Housing Finance Corporation's government-wide presentation is consistent with the fund level financial statement as there are no reconciling items.

CITY OF DALLAS, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
 DISCRETELY PRESENTED COMPONENT UNITS
 Year Ended September 30, 2005
 (in thousands)

	Governmental-type Activities Component Units		
	Housing Finance Corporation*	Housing Acquisition and Development Corporation	Total
Operating revenues:			
Other	\$435	\$0	\$435
Intergovernmental	0	75	75
Total operating revenues	<u>435</u>	<u>75</u>	<u>510</u>
Operating expenses:			
Personal services	105	0	105
Contractual and other services	679	22	701
Total operating expenses	<u>784</u>	<u>22</u>	<u>806</u>
Operating income	<u>(349)</u>	<u>53</u>	<u>(296)</u>
Nonoperating revenues:			
Interest and dividends	22	1	23
Total nonoperating revenues	<u>22</u>	<u>1</u>	<u>23</u>
Income before contributions and transfers	(327)	54	(273)
Capital Contributions	0	17	17
Change in net assets	<u>(327)</u>	<u>71</u>	<u>(256)</u>
Net assets, beginning of year	<u>787</u>	<u>2</u>	<u>789</u>
Net assets, end of year	<u>\$460</u>	<u>\$73</u>	<u>\$533</u>

*The Housing Finance Corporation's government-wide presentation is consistent with the fund level financial statement as there are no reconciling items.