

Dallas Police and Fire Pension System
Schedule of External Providers of Audit Services

Fiscal Year	Audit Date	Auditor/ Provider	Auditor's Address	Description of Service	Date of Report
1990-1991	12/31/91	KPMG Peat Marwick	1601 Elm Street, Suite 1400 Dallas, TX 75201	Financial Statements and Supplementary Information (With Independent Auditors' Report Thereon)	06/12/92
1991-1992	12/31/92 & 12/31/91	KPMG Peat Marwick	200 Crescent Court, Suite 300 Dallas, TX 75201-1885	Financial Statements and Supplementary Information (With Independent Auditors' Report Thereon)	05/17/93
1992-1993	12/31/93 & 12/31/92	KPMG Peat Marwick -- AND -- Dodd & Associates, Ltd.	200 Crescent Court, Suite 300 Dallas, TX 75201-1885 501 Wynnewood Village, Suite 201 Dallas, TX 75224	Financial Statements and Supplementary Information (With Independent Auditors' Report Thereon) [Joint Report Issued By Two Firms]	06/01/94
1993-1994	12/31/94 & 12/31/93	KPMG Peat Marwick LLP	200 Crescent Court, Suite 300 Dallas, TX 75201-1885	Financial Statements and Supplementary Information (With Independent Auditors' Report Thereon)	06/30/95
1994-1995	12/31/95 & 12/31/94	KPMG Peat Marwick LLP	200 Crescent Court, Suite 300 Dallas, TX 75201-1885	Financial Statements and Supplementary Information (With Independent Auditors' Report Thereon)	03/27/96

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Fiscal Year	Audit Date	Auditor/ Provider	Auditor's Address	Description of Service	Date of Report
1995-1996	12/31/96 & 12/31/95	Arthur Andersen LLP -- AND -- Owens & Thurman, P.C.	Not Provided on Report Not Provided on Report	Financial Statements and Supplementary Information Together With Report of Independent Public Accountants [Joint Report Issued By Two Firms]	05/16/97
1996-1997	12/31/97 & 12/31/96	Arthur Andersen LLP	Not Provided on Report	Financial Statements Together With Report of Independent Public Accountants	08/14/98
1997-1998	12/31/98 & 12/31/97	KPMG LLP	200 Crescent Court, Suite 300 Dallas, TX 75201-1885	Financial Statements (With Independent Auditors' Report Thereon)	05/05/99
1998-1999	12/31/99 & 12/31/98	KPMG LLP	200 Crescent Court, Suite 300 Dallas, TX 75201-1885	Financial Statements (With Independent Auditors' Report Thereon)	05/12/00
1999-2000	12/31/00 & 12/31/99	KPMG LLP	200 Crescent Court, Suite 300 Dallas, TX 75201-1885	Financial Statements (With Independent Auditors' Report Thereon)	05/25/01
2000-2001	12/31/01 & 12/31/00	KPMG LLP	200 Crescent Court, Suite 300 Dallas, TX 75201-1885	Financial Statements (With Independent Auditors' Report Thereon)	05/07/02

2001-2002

*** SERVICES NOT PERFORMED AS OF 01/15/03 ***

**Dallas Police and Fire Pension System
Schedule of Audit Fees**

Fiscal Year	Audit Date	Auditor/ Provider	Fee Amount	Payment Date	Payment Check #
1990-1991	12/31/91	KPMG Peat Marwick		* See Note 1 *	
1991-1992	12/31/92 & 12/31/91	KPMG Peat Marwick		* See Note 1 *	
1992-1993	12/31/93 & 12/31/92	KPMG Peat Marwick		* See Note 1 *	
		-- AND -- Dodd & Associates, Ltd.			
1993-1994	12/31/94 & 12/31/93	KPMG Peat Marwick LLP		* See Note 1 *	
1994-1995	12/31/95 & 12/31/94	KPMG Peat Marwick LLP		* See Note 1 *	
1995-1996	12/31/96 & 12/31/95	Arthur Andersen LLP -- AND -- Owens & Thurman, P.C.		* See Note 1 *	
1996-1997	12/31/97 & 12/31/96	Arthur Andersen LLP		* See Note 1 *	
1997-1998	12/31/98 & 12/31/97	KPMG LLP		* See Note 1 *	

Fiscal Year	Audit Date	Auditor/ Provider	Fee Amount	Payment Date	Payment Check #
1998-1999	12/31/99 & 12/31/98	KPMG LLP	\$ 8,000.00	05/10/00	1482
1999-2000	12/31/00 & 12/31/99	KPMG LLP	\$ 8,000.00	08/03/01	2667
2000-2001	12/31/01 & 12/31/00	KPMG LLP	\$ 8,500.00	08/02/02	5155
2001-2002	*** SERVICES NOT PERFORMED AS OF 01/15/03 ***				

* Note 1 * Audit fees were not paid by direct payment of the Dallas Police and Fire Pension System, but were included in audit fees paid by The City of Dallas. A prorated cost was allocated to the Dallas Police and Fire Pension System by City of Dallas budget transfers.

DALLAS POLICE & FIRE PENSION SYSTEM

Year-End Budget Close For FY 2001-02

For the Period October 1, 2001 to September 30, 2002

DESCRIPTION	TOTAL FY 01-02 BUDGET (a)	TOTAL YEAR END EXPENSES (b)	% of TOTAL FY 01-02 BUDGET (c) (b / a)
SALARIES AND BENEFITS	1,545,156	1,515,824	98.1%
SUPPLIES & MATERIALS:			
OFFICE SUPPLIES	60,500	63,014	104.2%
POSTAGE	53,709	54,067	100.7%
PREP SUPPLIES	18,500	24,231	131.0%
SERVICE PINS	19	0	0.0%
Sub-Total Supplies	132,728	141,312	106.5%
SERVICES:			
PRINTING	87,000	92,116	105.9%
MEDICAL	4,200	2,241	53.4%
COMMUNICATIONS	51,960	46,114	88.7%
REPAIR & MAINTENANCE	17,500	16,988	97.1%
COPY MACHINE	18,280	23,730	129.8%
OFFICE INSURANCE	2,048	2,883	140.8%
ERRORS & OMISSIONS INS *	3,500	4,274	122.1%
MEMBERSHIPS	15,573	7,312	47.0%
SUBSCRIPTIONS	1,950	993	50.9%
CONTINUING EDUCATION	90,000	59,852	66.5%
MILEAGE REIMBURSEMENT	1,200	1,246	103.8%
STAFF DEVELOPMENT	21,500	12,024	55.9%
DATA SERVICES *	15,744	24,535	155.8%
INDIRECT COST *	28,214	26,245	93.0%
CONTINGENCY RESERVE	30,000	0	0.0%
EMPLOYMENT EXPENSES	6,020	6,250	103.8%
Sub-Total Services	394,689	326,803	82.8%
FIXED ASSETS-GENERAL	124,877	121,096	97.0%
Expense Allocation: Supplemental Plan	(23,013)	(25,137)	109.2%
TOTAL----->	2,174,437	2,079,898	95.7%

* City of Dallas services

Dallas Police & Fire Pension System
Professional Services Budget FY 2001-02

DESCRIPTION	FY 01-02 BUDGET AMOUNT	FY 01-02 ACTUAL EXPENSE	% OF BUDGET
Buck Consultants, Inc. - Actuarial	150,000	124,233	82.8%
CFO Pros - External Accounting Examiner	25,000	25,000	100.0%
Campbell - Management Consulting	45,000	45,000	100.0%
City Attorney - Legal *	150,000	151,379	100.9%
Cooper Consultants - Investment Consultant Research	0	10,366	---
FCS - Financial Monitoring	42,000	42,000	100.0%
First VPN - Network Security Review	10,000	13,000	130.0%
Frank Russell Company - Transition Management Services	100,000	0	0.0%
Hill Co. Partners - Legislative Consultant	63,000	54,098	85.9%
Investment Research	100,000	81,448	81.4%
KPMG - Independent Audit	16,000	30,280	189.3%
Lawson, Fields, McCue, Lee & Campbell, P.C. - Legal	315,000	364,822	115.8%
Levi, Ray & Shoup, Inc. - Enhancements & Maintenance	100,000	60,959	61.0%
Levi, Ray & Shoup, Inc. - Retirement Information System	400,000	347,125	86.8%
Locke, Liddell & Sapp LLP - Legislative Consultant	55,000	54,966	99.9%
Misc. Professional Services	7,500	10,634	141.8%
Research Institute of America - Legal Data Services	25,000	9,466	37.9%
Russell RE Advisors, Inc. - Real Estate Consulting	19,750	19,750	100.0%
Safesite/Iron Mountain - Records Management	14,160	6,726	47.5%
State Street Bank - Custodial Services	300,269	307,404	102.4%
Townsend Group, The - Real Estate Consulting	125,000	117,000	93.6%
Voice Retrieval - Election Telephone Voting	10,000	8,052	80.5%
Wilshire Associates - Investment Consultant	215,000	212,500	98.8%
Winstar/Intermedia - Internet Services	22,800	7,203	31.6%
All Non-Investment Manager Fees	2,310,479	2,103,411	91.0%
Investment Manager Fees:			
All Investment Managers - budgeted at 50 Basis Points	11,323,797	9,777,374 **	N/A
TOTAL ==>	13,634,276	11,880,785	87.1%

* City of Dallas services

** Represents actual cash fees paid; other fees are within the funds and are reflected in the funds' yield

DALLAS POLICE & FIRE PENSION SYSTEM

Year-End Budget Close For FY 2000-01

For the Period October 1, 2000 to September 30, 2001

DESCRIPTION	FY 00-01 APPROPRI- ATION (a)	MID YEAR ADJUST- MENTS (b)	TOTAL FY 00-01 BUDGET (c) (a + b)	TOTAL YEAR END EXPENSES (d)	% of TOTAL FY 00-01 BUDGET (e) (d / c)
SALARIES AND BENEFITS	1,095,539	20,177	1,115,716	1,051,812	94.3%
SUPPLIES & MATERIALS:					
OFFICE SUPPLIES	40,425	20,075	60,500	59,354	98.1%
POSTAGE	46,709	0	46,709	43,251	92.6%
PREP SUPPLIES	18,500	0	18,500	6,475	35.0%
SERVICE PINS	19	0	19	0	0.0%
Sub-Total Supplies	105,653	20,075	125,728	109,080	86.8%
SERVICES:					
PRINTING	104,031	0	104,031	60,673	58.3%
MEDICAL	4,200	0	4,200	3,188	75.9%
COMMUNICATIONS	57,587	0	57,587	52,775	91.6%
REPAIR & MAINTENANCE	15,750	5,900	21,650	18,364	84.8%
OPY MACHINE	18,280	0	18,280	16,767	91.7%
OFFICE INSURANCE	2,048	0	2,048	3,420	167.0%
ERRORS & OMISSIONS INS	3,500	0	3,500	2,695	77.0%
MEMBERSHIPS	15,573	0	15,573	12,681	81.4%
SUBSCRIPTIONS	2,000	0	2,000	1,165	58.3%
CONTINUING EDUCATION	91,600	0	91,600	74,448	81.3%
CAR REIMBURSEMENT	1,200	0	1,200	1,247	103.9%
STAFF DEVELOPMENT	12,500	0	12,500	8,461	67.7%
CAR ALLOWANCE	10,080	0	10,080	1,200	11.9%
RADIO COMMUNICATION	1,050	0	1,050	0	0.0%
DATA SERVICES	27,577	0	27,577	8,090	29.3%
INDIRECT COST	28,214	0	28,214	26,870	95.2%
CONTINGENCY RESERVE	30,000	0	30,000	0	0.0%
OFFICE MOVING EXPENSES	0	14,560	14,560	8,652	59.4%
EMPLOYMENT EXPENSES	0	18,696	18,696	18,876	101.0%
Sub-Total Services	425,190	39,156	464,346	319,572	68.8%
FIXED ASSETS-GENERAL	103,970	142,061	246,031	246,031 *	100.0%
Expense Allocation: Supplemental Plan	(18,581)	0	(18,581)	(22,250)	119.7%
TOTAL----->	1,711,771	221,469	1,933,240	1,704,245	88.2%

* Includes carryover of \$41,577

Dallas Police & Fire Pension System
Professional Services Budget FY 2000-01

DESCRIPTION	FY 00-01 BUDGET AMOUNT	FY 00-01 ACTUAL EXPENSE	% OF BUDGET
Armstrong Solutions, Inc. - IT Consulting	8,500	0	0.0%
Buck Consultants, Inc. - Actuarial	135,000	114,708	85.0%
Campbell - Management Consulting	45,000	43,647	97.0%
Cooper Consultants - Investment Consultant Research	0	20,000	---
Crescent Real Estate - Office Leasing	78,668	66,728	84.8%
FCS - Financial Monitoring	42,000	38,500	91.7%
Frank Russell Company - Transition Management Services	100,000	0	0.0%
Hill Co. Partners - Legislative Consultant	63,000	63,248	100.4%
Investment Research	48,900	31,060	63.5%
KPMG - Independent Audit	8,000	8,000	100.0%
Lawson & Fields, P.C. - Legal	375,000	186,309	49.7%
Levi, Ray & Shoup, Inc. - Enhancements & Maintenance	198,054	118,478	59.8%
Locke, Liddell & Sapp LLP - Legislative Consultant	42,000	45,719	108.9%
Misc. Professional Services	4,020	13,695	340.7%
RIA/West Group - Legal Data Services	25,000	2,096	8.4%
Russell RE Advisors, Inc. - Real Estate Consulting	79,000	79,225	100.3%
Safesite/Inwood Security - Records Management	14,160	5,938	41.9%
Silver Communications - Benefits Survey	0	26,234	---
State Street Bank - Custodial Services	276,746	272,139	98.3%
Voice Retrieval - Election Telephone Voting	10,000	12,002	120.0%
Wilshire Associates - Investment Consultant	205,000	193,750	94.5%
Winstar/Intermedia - Internet Services	20,000	20,563	102.8%
All Non-Investment Manager Fees	1,778,048	1,362,039	76.6%
Investment Manager Fees:			
All Investment Managers - 50 Basis Points	9,851,765	8,776,783	89.1%
TOTAL ==>	11,629,813	10,138,822	87.2%

DALLAS POLICE & FIRE PENSION SYSTEM
Year-End Budget Close For FY 1999-00
For the Period October 1, 1999 to September 30, 2000

DESCRIPTION:	BUDGET				EXPENDITURES			
	FY 99-00	PRIOR	MID YEAR	TOTAL	ACTUAL	CURRENT	TOTAL	% of
	APPROPRI-	YEAR	ADJUST-	FY 99-00	YEAR	YEAR	YEAR	TOTAL
	ATION	ENCUM-	MENTS	BUDGET	END	ENCUM-	END	FY 99-00
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
				(a+b+c)			(e+f)	(g/d)
<u>SALARIES:</u>	930,746			930,746	834,005		834,005	89.6%
<u>SUPPLIES & MATERIALS:</u>								
OFFICE SUPPLIES	37,000		1,500	38,500	38,544		38,544	100.1%
POSTAGE	38,485		6,000	44,485	51,609		51,609	116.0%
PREP SUPPLIES	18,500			18,500	4,503		4,503	24.3%
SERVICE PINS	19			19	0		0	0.0%
Sub-Total Supplies & Materials	94,004		7,500	101,504	94,656		94,656	93.3%
<u>SERVICES:</u>								
PRINTING	69,650	14,427	15,000	99,077	88,993		88,993	89.8%
MEDICAL	4,200			4,200	1,682		1,682	40.0%
COMMUNICATIONS	50,085			50,085	45,087	4,998	50,085	100.0%
REPAIR & MAINTENANCE	15,000			15,000	6,328		6,328	42.2%
COPY MACHINE	18,280			18,280	17,280		17,280	94.5%
OFFICE INSURANCE	1,950			1,950	709		709	36.4%
ERRORS & OMISSIONS INS	2,554			2,554	3,421		3,421	133.9%
MEMBERSHIPS	11,105	2,968	1,500	15,573	17,228		17,228	110.6%
SUBSCRIPTIONS	2,000			2,000	2,513		2,513	125.7%
CONTINUING EDUCATION	91,600			91,600	53,142		53,142	58.0%
CAR REIMBURSEMENT	1,200			1,200	510		510	42.5%
STAFF DEVELOPMENT	10,000			10,000	6,889		6,889	68.9%
CAR ALLOWANCE	10,080			10,080	8,190		8,190	81.3%
RADIO COMMUNICATION	1,000			1,000	285		285	28.5%
DATA SERVICES	26,264			26,264	10,499		10,499	40.0%
INDIRECT COST	26,870			26,870	9,044		9,044	33.7%
EMPLOYMENT EXPENSE	0		1,817	1,817	1,817		1,817	100.0%
CONTINGENCY RESERVE	30,000			30,000	0		0	0.0%
Sub-Total Services	371,838	17,395	18,317	407,550	273,617	4,998	278,615	68.4%
FIXED ASSETS-GENERAL	65,850	14,063		79,913	45,943	33,970	79,913	100.0%
Revenue -								
- Supplemental	(19,158)			(19,158)	(18,581)		(18,581)	97.0%
TOTAL-->	1,443,280	31,458	25,817	1,500,555	1,229,640	38,968	1,268,608	84.5%

**Dallas Police & Fire Pension System
Professional Services Budget FY 1999-00**

Non-Investment Manager Fees					
<u>Company</u>	<u>FY 99-00 Budget</u>	<u>Mid-Year Adjustment</u>	<u>Total Budget</u>	<u>Current Year Encumbrance</u>	<u>FY 99-00 Expenditure</u>
Buck Consultants, Inc. - Actuarial	\$135,000		\$135,000		\$182,417
Campbell - Management Consulting	\$15,000	\$110,000	\$125,000	\$30,000	\$125,000
City Attorney - Legal	\$0		\$0		\$59,005
Cooper Consultants - Invest. Consultant Evaluation	\$0	\$7,500	\$7,500		\$7,725
Crescent Real Estate Equities - Rent	\$90,000		\$90,000		\$83,704
FCS - Financial Monitoring	\$42,000		\$42,000		\$42,000
Hill Co. Partners - Legislative Consultant	\$0	\$31,500	\$31,500		\$35,120
Intermedia - Internet Service Provider	\$24,529		\$24,529		\$21,221
Investment Research Expense	\$48,900		\$48,900		\$30,133
Inwood Security/Safesite - Records Mgmt.	\$10,000		\$10,000	\$4,160	\$10,000
KPMG - Independent Audit	\$0	\$16,000	\$16,000		\$16,000
Lawson & Fields, P.C. - Legal	\$350,000		\$350,000		\$315,975
Levi, Ray & Shoup - Enhancements & Maintenance	\$148,256		\$148,256	\$103,054	\$148,256
Locke, Liddell & Sapp LLP - Legislative Consultant	\$0	\$27,000	\$27,000		\$28,439
Misc. Professional Services	\$0		\$0		\$4,025
Russell RE Advisors, Inc. - Real Estate Consulting	\$76,000		\$76,000		\$73,575
State Street Bank - Custodial Services	\$200,000		\$200,000		\$209,448
To Be Determined - Legal Data Services	\$25,000		\$25,000		\$0
Voice Retrieval - Election Telephone Voting	\$12,107		\$12,107		\$6,133
Wilshire Assoc. - Investment Consulting	\$160,000		\$160,000		\$157,499
All Non-Investment Manager Fees	\$1,336,792	\$192,000	\$1,528,792	\$137,214	\$1,555,675

Investment Manager Fees		
	<u>FY 99-00 Estimated Normal Fee</u>	<u>FY 99-00 Expenditure</u>
All Investment Managers - Avg. 45 bps	\$7,829,280	\$9,089,413

Total Professional Services		
	<u>FY 99-00 Budget</u>	<u>FY 99-00 Expenditure</u>
Total Professional Service Fees	\$9,358,072	\$10,645,088

DALLAS POLICE & FIRE PENSION SYSTEM

Year-End Budget Close For FY 1998-99

For the Period October 1, 1998 to September 30, 1999

DESCRIPTION:	BUDGET				EXPENDITURES			
	FY 98-99 APPROPRI- ATION (a)	PRIOR YEAR ENCUM- BRANCES (b)	MID YEAR ADJUST- MENTS (c)	TOTAL FY 98-99 BUDGET (d) (a+b+c)	ACTUAL YEAR END EXPENSES (e)	CURRENT YEAR ENCUM- BRANCES (f)	TOTAL YEAR END EXPENSES (g) (e+f)	% of TOTAL FY 98-99 BUDGET (h) (g/d)
SALARIES:	869,707			869,707	715,855		715,855	82.3%
SUPPLIES & MATERIALS:								
OFFICE SUPPLIES	25,479	5,772		31,251	39,653		39,653	126.9%
POSTAGE	33,703	5,000		38,703	36,123		36,123	93.3%
PREP SUPPLIES	18,500			18,500	14,176		14,176	76.6%
SERVICE PINS	<u>19</u>			<u>19</u>	<u>0</u>		<u>0</u>	0.0%
Sub-Total Supplies & Materials	77,701	10,772		88,473	89,952		89,952	101.7%
SERVICES:								
PRINTING	42,350	3,334	24,013	69,697	55,270	14,427	69,697	100.0%
MEDICAL	4,200			4,200	2,371		2,371	56.5%
COMMUNICATIONS	33,103		10,747	43,850	45,893		45,893	104.7%
REPAIR & MAINTENANCE	15,000			15,000	12,887		12,887	85.9%
COPY MACHINE	25,600			25,600	24,593		24,593	96.1%
OFFICE INSURANCE	1,950			1,950	291		291	14.9%
ERRORS & OMISSIONS INS	2,050		504	2,554	4,415		4,415	172.9%
LIBRSHIPS	10,000	5,012		15,012	12,044	2,968	15,012	100.0%
SUBSCRIPTIONS	2,000			2,000	3,473		3,473	173.6%
CONTINUING EDUCATION	91,600			91,600	66,219		66,219	72.3%
CAR REIMBURSEMENT	1,200			1,200	322		322	26.8%
STAFF DEVELOPMENT	10,000			10,000	2,313		2,313	23.1%
RADIO COMMUNICATION	1,000			1,000	302		302	30.2%
CAR ALLOWANCE	10,080			10,080	10,080		10,080	100.0%
DATA SERVICES	19,739			19,739	22,101		22,101	112.0%
INDIRECT COST	19,870			19,870	9,201		9,201	46.3%
CONTINGENCY RESERVE	<u>30,000</u>			<u>30,000</u>	<u>0</u>		<u>0</u>	0.0%
Sub-Total Services	319,742	8,346	35,264	363,352	271,774	17,395	289,169	79.6%
FIXED ASSETS-GENERAL	58,950			58,950	44,887	14,063	58,950	100.0%
Revenue - - Supplemental	(15,477)			(15,477)	(17,867)		(17,867)	115.4%
TOTAL----->	1,310,623	19,118	35,264	1,365,005	1,104,601	31,458	1,136,059	83.2%

**Dallas Police & Fire Pension System
Professional Services Budget FY 1998-1999**

<u>Non-Investment Manager Fees</u>						
<u>Company</u>	<u>FY 98-99 Budget</u>	<u>Mid-Year Adjustment</u>	<u>Total Budget</u>	<u>Actual FY 98-99 Expenditure</u>	<u>Current Year Encumbrance</u>	<u>Total FY 98-99 Expenditure</u>
Austin Council - Lobbyist	\$0	\$50.250	\$50.250	\$50.250		\$50.250
Buck Consultants Inc. - Actuarial	\$135.000		\$135.000	\$108.999		\$108.999
Campbell - Management Consulting	\$7.500		\$7.500	\$0	\$7.500	\$7.500
City Attorney - Legal Data Services	\$25.000		\$25.000	\$23.745		\$23.745
Crescent Real Estate - Rent	\$77.000		\$77.000	\$76.398		\$76.398
Digex - Internet Service Provider	\$22.000		\$22.000	\$19.471	\$2.529	\$22.000
FCS - Financial Monitoring	\$42.000		\$42.000	\$45.500		\$45.500
Investment Research Expense	\$48.900		\$48.900	\$33.050		\$33.050
Inwood Security - Disaster Recovery	\$18.687		\$18.687	\$16.320		\$16.320
IPC - Real Estate Consulting	\$73.100		\$73.100	\$72.400		\$72.400
Lawson & Fields P.C. - Legal	\$350.000		\$350.000	\$200.877		\$200.877
Levi, Ray & Shoup - Software/Annual Maint.	\$109.390		\$109.390	\$56.134	\$53.256	\$109.390
Sandy Vision - Video	\$2.500		\$2.500	\$2.500		\$2.500
State Street Bank - Custodian	\$121.000		\$121.000	\$119.240		\$119.240
Voice Retrieval	\$8.000		\$8.000	\$5.893	\$2.107	\$8.000
Wilshire Assoc. - Consulting	\$150.000		\$150.000	\$150.000		\$150.000
All Non-Investment Manager Fees	\$1,190.077	\$50.250	\$1,240.327	\$980.777	\$65.392	\$1,046.169

<u>Investment Manager Fees</u>		
Total Investment Managers	<u>Estimated Normal Fee</u> \$7,101.057	<u>FY 98-99 Expenditure</u> \$6,581.470

<u>Total Professional Services</u>		
Total Professional Service Fees	<u>FY 98-99 Budget</u> \$8,341.384	<u>FY 98-99 Expenditure</u> \$7,627.639

DALLAS POLICE & FIRE PENSION SYSTEM

Year-End Budget Close For FY 1997-98

For the Period October 1, 1997 to September 30, 1998

DESCRIPTION	BUDGET				EXPENDITURES			
	FY 97-98 APPROPRI- ATION (a)	PRIOR YEAR ENCUM- BRANCES (b)	MID YEAR ADJUST- MENTS (c)	TOTAL FY 97-98 BUDGET (d) (a+b+c)	ACTUAL YEAR END EXPENSES (e)	CURRENT YEAR ENCUM- BRANCES (f)	TOTAL YEAR END EXPENSES (g) (e+f)	% of TOTAL FY 97-98 BUDGET (h) (g/d)
SALARIES	745,664			745,664	627,015		627,015	84.1%
SUPPLIES & MATERIALS:								
OFFICE SUPPLIES	28,100			28,100	22,328	5,772	28,100	100.0%
POSTAGE	34,500			34,500	23,929	5,000	28,929	83.9%
PREP SUPPLIES	21,000	1,500		22,500	10,369		10,369	46.1%
SERVICE PINS	19			19	0		0	0.0%
Sub-Total	83,619	1,500		85,119	56,625	10,772	67,397	79.2%
SERVICES:								
PRINTING	24,000	3,431		27,431	24,097	3,334	27,431	100.0%
MEDICAL	4,200			4,200	2,677		2,677	63.7%
COMMUNICATIONS	24,300			24,300	30,407		30,407	125.1%
REPAIR & MAINTENANCE	9,000			9,000	7,244		7,244	80.5%
COPY MACHINE	11,050			11,050	12,616		12,616	114.2%
OFFICE INSURANCE	1,950			1,950	2,318		2,318	118.9%
ERRORS & OMISSIONS INS	2,050			2,050	2,488		2,488	121.4%
MEMBERSHIPS	10,000			10,000	4,988	5,012	10,000	100.0%
SUBSCRIPTIONS	1,500			1,500	2,923		2,923	194.9%
CONTINUING EDUCATION	91,600			91,600	56,708		56,708	61.9%
CAR REIMBURSEMENT	1,200			1,200	272		272	22.7%
STAFF DEVELOPMENT	10,000	6,793		16,793	3,878		3,878	23.1%
CAR ALLOWANCE	10,080			10,080	10,080		10,080	100.0%
RADIO COMMUNICATION	500			500	858		858	171.6%
DATA SERVICES	7,000			7,000	32,602		32,602	465.7%
INDIRECT COST	6,000			6,000	9,044		9,044	150.7%
CONTINGENCY RESERVE	30,000			30,000	0		0	0.0%
Sub-Total Services	244,430	10,224		254,654	203,199	8,346	211,546	83.1%
FIXED ASSETS-GENERAL	50,450	1,801		52,251	52,368		52,368	100.2%
Revenue - - Supplemental	(15,161)			(15,161)	(15,477)		(15,477)	102.1%
TOTAL →	1,109,002	13,525	0	1,122,527	923,731	19,118	942,850	84.0%

Dallas Police & Fire Pension System
Professional Services Budget FY 1997-98

Non-Investment Manager Fees					
<u>Company</u>	<u>FY 97-98 Budget</u>	<u>Mid-Year Adjustment</u>	<u>Total Budget</u>	<u>Current Year Encumbrance</u>	<u>FY 97-98 Expenditure</u>
Buck Consultants Inc. - Actuarial	\$135,000		\$135,000		\$125,895
Campbell - Consulting	\$7,500	\$21,000	\$28,500		\$23,495
City Attorney - Legal	\$0		\$0		\$25,000
Crescent Real Estate - Rent	\$70,000		\$70,000		\$69,223
Dataplex, Inc. - Records Mgmt.	\$10,000		\$10,000	\$8,687	\$10,000
Digex - Internet Leased Line	\$18,000		\$18,000		\$16,646
FCS - Financial Monitoring	\$42,000		\$42,000		\$42,000
IPC - Real Estate Consulting	\$70,300		\$70,300		\$69,625
Investment Research Expense	\$48,900		\$48,900		\$31,491
Lawson & Fields P.C. - Legal	\$277,000		\$277,000		\$312,772
Levi, Ray & Shoup - Software	\$51,500		\$51,500	\$17,900	\$51,500
State Street Bank - Custodian	\$90,000		\$90,000		\$96,280
Sandy Vision - Video	\$0	\$5,000	\$5,000	\$2,500	\$5,000
To Be Determined - Legal Data	\$25,000		\$25,000		\$0
Watson Wyatt - Actuarial Audit	\$0	\$25,000	\$25,000		\$25,000
Wilshire Assoc. - Consulting	<u>\$150,000</u>		<u>\$150,000</u>		<u>\$147,250</u>
All Non-Investment Manager Fees	\$995,200	\$51,000	\$1,046,200	\$29,087	\$1,051,178

Investment Manager Fees		
	<u>FY 97-98 Estimated Normal Fee</u>	<u>FY 97-98 Expenditure</u>
All Investment Managers	\$5,516,805	\$7,178,320

Total Professional Services		
	<u>FY 97-98 Budget</u>	<u>FY 97-98 Expenditure</u>
Total Professional Service Fees	\$6,512,005	\$8,229,498

DALLAS POLICE & FIRE PENSION SYSTEM

Year-End Budget Close For FY 1996-97

For the Period October 1, 1996 to September 30, 1997

DESCRIPTION	FY 96-97 APPROPRI- ATION (a)	PRIOR YEAR ENCUM- BRANCES (b)	MID YEAR ADJUST- MENTS (c)	TOTAL FY 96-97 BUDGET (d) (a+b+c)	ACTUAL YEAR END EXPENSES (e)	CURRENT YEAR ENCUM- BRANCES (f)	TOTAL YEAR END EXPENSES (g) (e+f)	% of TOTAL FY 96-97 BUDGET (h) (g/d)
SALARIES	548,032		10,691	558,723	560,418		560,418	100.3%
SUPPLIES & MATERIALS:								
OFFICE SUPPLIES	18,100			18,100	23,063		23,063	127.4%
POSTAGE	17,042	2,479		19,521	26,493		26,493	135.7%
EDUCATIONAL SUPPLIES	21,000			21,000	7,294	1,500	8,794	41.9%
SERVICE PINS	19			19	0		0	0.0%
Sub-Total	56,161	2,479		58,640	56,850	1,500	58,350	99.5%
SERVICES:								
PRINTING	24,000			24,000	20,569	3,431	24,000	100.0%
MEDICAL	4,200			4,200	3,312		3,312	78.9%
COMMUNICATIONS	24,300			24,300	25,385		25,385	104.5%
REPAIR & MAINTENANCE	9,000	1,957		10,957	1,138		1,138	10.4%
COPY MACHINE	11,050			11,050	10,345		10,345	93.6%
OFFICE INSURANCE	1,950			1,950	2,367		2,367	121.4%
CITY INSURANCE	2,050			2,050	3,204		3,204	156.3%
MEMBERSHIPS	9,000			9,000	15,256		15,256	169.5%
SUBSCRIPTIONS	1,500			1,500	1,199		1,199	79.9%
CONTINUING EDUCATION	79,654			79,654	38,985		38,985	48.9%
CAR REIMBURSEMENT	600			600	870		870	145.0%
STAFF DEVELOPMENT	10,000	3,080		13,080	6,287	6,793	13,080	100.0%
CAR ALLOWANCE	10,080			10,080	10,080		10,080	100.0%
RADIO COMMUNICATION	500			500	717		717	143.3%
DATA SERVICES	6,400			6,400	23,101		23,101	361.0%
INDIRECT COST	12,000			12,000	2,261		2,261	18.8%
CONTINGENCY RESERVE	15,000			15,000	9,900		9,900	66.0%
Sub-Total Services	221,284	5,037		226,321	174,975	10,224	185,199	81.8%
FIXED ASSETS-GENERAL	27,150	18,041		45,191	43,390	1,801	45,191	100.0%
Revenue - - Supplemental	(14,036)			(14,036)	(15,161)		(15,161)	108.0%
TOTAL	838,591	25,557	10,691	874,839	820,472	13,525	833,997	95.3%

Dallas Police & Fire Pension System
Non-Investment Professional Services Budget
October 1, 1996 through September 30, 1997

<u>Company</u>	<u>FY 96-97 Budget</u>	<u>Prior Year Encumbrance</u>	<u>Total Budget</u>	<u>Actual Expenditure</u>
Buck Consultants Inc. Actuarial	\$160,000		\$160,000	\$151,282
City Attorney Legal Advisor	\$24,700		\$24,700	\$25,000
Crescent Real Estate Equities Office Rent	\$66,205		\$66,205	\$71,061
Dataplex, Inc. Records Mgmt/Disaster Recovery	\$6,500	\$10,934	\$17,434	\$10,624
Digex Internet Service Provider	\$7,800		\$7,800	\$6,483
Financial Control Systems Financial Monitoring & Audit	\$42,000		\$42,000	\$46,250
Institutional Prop Consultants Real Estate Consulting	\$67,600		\$67,600	\$66,950
Investment Research Expense Professional Services	\$42,500		\$42,500	\$33,155
Lawson & Fields P.C. Legal Advisor	\$200,000		\$200,000	\$268,127
Levi, Ray & Shoup, Inc. Pension Administration System	\$25,000	\$24,381	\$49,381	\$49,831
State Street Bank Custodial	\$85,000		\$85,000	\$73,770
Voice Retrieval Telephone Voting	\$0		\$0	\$6,522
Wilshire Associates Investment Consultant	\$139,000		\$139,000	\$135,680
Total Non-Inv. Prof. Services Fees:	\$866,305		\$901,620	\$944,735

DALLAS POLICE & FIRE PENSION SYSTEM

Year End Close Budget Summary For FY 1995-96

As of September 30, 1995

DESCRIPTION	FY 95-96 APPROPRI- ATION (a)	PRIOR YEAR ENCUM- BRANCES (b)	MID YEAR ADJUST- MENTS (C)	TOTAL FY 95-96 BUDGET (d) (a-b+c)	ACTUAL YEAR END EXPENSES (e)	CURRENT YEAR ENCUM- BRANCES (f)	TOTAL YEAR END EXPENSES (g) (e+f)	% of TOTAL FY 95-96 BUDGET (h) (g/d)
SALARIES	535,559		15,021	550,580	524,489		524,489	95.3%
SUPPLIES	18,876			18,876	31,613		31,613	167.5%
POSTAGE	17,042			17,042	14,563	2,479	17,042	100.0%
SERVICE PINS	19			19	0		0	0.0%
Sub-Total	35,937			35,937	46,176		48,655	135.4%
SERVICES:								
PRINTING	24,000	11,650		35,650	43,057		43,057	120.8%
MEDICAL	4,160			4,160	5,216		5,216	125.4%
COMMUNICATIONS	18,842			18,842	24,414		24,414	129.6%
REPAIR & MAINTENANCE	8,000			8,000	6,043	1,957	8,000	100.0%
COPY MACHINE	16,879			16,879	16,386		16,386	97.1%
COPY CENTER	624			624	19		19	3.0%
PROPERTY INSURANCE	240			240	175		175	72.9%
LIABILITY INSURANCE	3,900			3,900	5,066		5,066	129.9%
MEMBERSHIPS	9,000			9,000	10,220		10,220	113.6%
SUBSCRIPTIONS	1,500			1,500	1,467		1,467	97.8%
CONTINUING EDUCATION	82,000		3,762	85,762	39,099		39,099	45.6%
CAR REIMBURSEMENT	600			600	489		489	81.5%
STAFF DEVELOPMENT	5,000	4,421		9,421	6,341	3,080	9,421	100.0%
CAR ALLOWANCE	10,080			10,080	10,080		10,080	100.0%
RADIO COMMUNICATION	500			500	504		504	100.8%
DATA SERVICES	6,400			6,400	15,913		15,913	248.6%
INDIRECT COST	6,050			6,050	6,050		6,050	100.0%
CONTINGENCY RESERVE	30,000		(15,000)	15,000	0		0	0.0%
Sub-Total Services	227,775			232,608	190,537		195,574	84.1%
FIXED ASSETS-GENERAL	14,000		15,000	29,000	10,959	18,041	29,000	100.0%
Revenue - - Supplemental	(50,356)			(50,356)	(50,335)		(50,335)	
TOTAL——>	762,915			797,769	721,825		747,383	93.7%

Dallas Police & Fire Pension System
Non-Investment Professional Services Budget
October 1, 1995 Through September 30, 1996

<u>Company and Service</u>	<u>Budget</u>	<u>Actual</u> <u>Expenditure</u>	<u>Encumbrance</u>	<u>Total</u> <u>Expenditure</u>
Buck Consultants Inc.				
Actuarial	\$140,000	\$100,331		\$100,331
Carter-Crowley Properties				
Office Rent	\$64,590	\$66,866		\$66,866
City Attorney				
Legal Advisor	\$24,700	\$20,476		\$20,476
Dataplex, Inc.				
Records Mgmt/Disaster Recover	\$62,800	\$51,866	\$10,934	\$62,800
Financial Control Systems				
Financial Monitoring & Audit	\$42,000	\$42,000		\$42,000
Current Pension Admin System	\$70,000	\$97,077		\$97,077
Institutional Prop Consultants				
Real Estate Consulting	\$60,000	\$53,750		\$53,750
Investment Research Expense				
Professional Services	\$37,697	\$17,916		\$17,916
Lawson & Fields				
Legal Advisor	\$144,000	\$218,616		\$218,616
Levi, Ray & Shoup, Inc.				
Pension Administration System	\$125,110	\$100,729	\$24,381	\$125,110
State Street Bank				
Custodial	\$90,000	\$84,167		\$84,167
Wilshire Associates				
Investment Consultant	<u>\$110,000</u>	<u>\$122,680</u>		<u>\$122,680</u>
Total Non-Inv. Prof. Svs. Fees:	\$970,897	\$976,473		\$1,011,788