

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

Internal Service Funds

Year ended June 30, 2009

	City Garage	Information Technology	Health Insurance	OPEB	Risk Management	Total
Operating revenues:						
Charges for services	\$ 9,407,708	5,325,627	20,946,726	-	6,863,256	42,543,317
Other	3,686	29,795	257,846	-	158,246	449,573
Total operating revenues	9,411,394	5,355,422	21,204,572	-	7,021,502	42,992,890
Operating expenses:						
Personnel services	2,335,395	2,935,977	-	-	291,902	5,563,274
Contractual services	462,115	1,018,457	786,486	-	314,837	2,581,895
Supplies and materials	3,526,344	465,444	-	-	8,927	4,000,715
Utilities	82,783	108,200	-	-	2,515	193,498
Claims, settlements, and refunds	-	-	14,891,219	-	2,792,258	17,683,477
Insurance premiums	-	-	-	-	1,026,852	1,026,852
Depreciation and amortization	1,789,508	583,022	-	-	-	2,372,530
Other	413,996	255,497	56,591	-	44,418	770,502
Total operating expenses	8,610,141	5,366,597	15,734,296	-	4,481,709	34,192,743
Operating income	801,253	(11,175)	5,470,276	-	2,539,793	8,800,147
Nonoperating revenues (expenses):						
Investment income	2,279	1,616	20,805	-	17,124	41,824
Gain (loss) on disposal of capital assets	(5,627)	-	-	-	-	(5,627)
Interest expense and fiscal charges	(171,114)	(46,070)	-	-	-	(217,184)
Net nonoperating revenues (expenses)	(174,462)	(44,454)	20,805	-	17,124	(180,987)
Net income before transfers	626,791	(55,629)	5,491,081	-	2,556,917	8,619,160
Transfers from other funds	-	-	-	2,000,000	1,500,000	3,500,000
Transfers to other funds	(250,000)	-	(5,500,000)	-	(500,000)	(6,250,000)
Change in net assets	376,791	(55,629)	(8,919)	2,000,000	3,556,917	5,869,160
Net assets (deficit), beginning of year	3,796,609	1,843,543	8,152,237	-	(5,387,760)	8,404,629
Net assets (deficit), end of year	\$ 4,173,400	1,787,914	8,143,318	2,000,000	(1,830,843)	14,273,789