

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

## Internal Service Funds

Year ended June 30, 2010

	City Garage	Information Technology	Health Insurance	OPEB	Risk Management	Total
Operating revenues:						
Charges for services	\$ 8,389,098	4,898,774	16,244,959	-	6,102,797	35,635,628
Other	5,276	28,931	328,596	-	245,942	608,745
Total operating revenues	8,394,374	4,927,705	16,573,555	-	6,348,739	36,244,373
Operating expenses:						
Personnel services	2,069,940	2,684,534	-	-	283,140	5,037,614
Contractual services	420,600	1,053,071	1,239,109	-	371,037	3,083,817
Supplies and materials	3,106,969	178,781	-	-	5,360	3,291,110
Utilities	78,191	103,765	-	-	1,818	183,774
Claims, settlements, and refunds	-	-	15,943,497	-	2,714,570	18,658,067
Insurance premiums	-	-	-	-	1,039,946	1,039,946
Depreciation and amortization	1,743,166	634,464	-	-	-	2,377,630
Other	500,448	275,397	26,276	-	51,149	853,270
Total operating expenses	7,919,314	4,930,012	17,208,882	-	4,467,020	34,525,228
Operating income	475,060	(2,307)	(635,327)	-	1,881,719	1,719,145
Nonoperating revenues (expenses):						
Investment income	941	620	4,235	-	6,935	12,731
Gain (loss) on disposal of capital assets	(16,778)	-	-	-	-	(16,778)
Interest expense and fiscal charges	(130,559)	(21,376)	-	-	-	(151,935)
Net nonoperating revenues (expenses)	(146,396)	(20,756)	4,235	-	6,935	(155,982)
Net income before transfers	328,664	(23,063)	(631,092)	-	1,888,654	1,563,163
Transfers from other funds	-	-	361,323	1,000,000	-	1,361,323
Transfers to other funds	-	-	(1,000,000)	-	(127,000)	(1,127,000)
Change in net assets	328,664	(23,063)	(1,269,769)	1,000,000	1,761,654	1,797,486
Net assets (deficit), beginning of year as restated (note 17)	4,173,400	2,654,014	8,143,318	2,000,000	(1,830,843)	15,139,889
Net assets (deficit), end of year	\$ 4,502,064	2,630,951	6,873,549	3,000,000	(69,189)	16,937,375