

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
For the fiscal year ended December 31, 1998**

**CITY OF MINNEAPOLIS, MINNESOTA
Statement F-2**

(In Thousands)

	Engineering Materials and Testing	Inter- governmental Services	Lands and Buildings	Permanent Improvement Equipment	Public Works Stores	Self-Insurance	Total
Operating revenues:							
Charges for services and sales	\$ 2,994	3,115	1,570	9,033	3,749	39,589	60,050
Rents and commissions	-	-	2,570	14,419	-	-	16,989
Total operating revenues	2,994	3,115	4,140	23,452	3,749	39,589	77,039
Operating expenses:							
Personal services	1,284	3,815	2,689	15,097	642	9,510	33,037
Contractual services	325	6,494	1,182	1,829	32	31,508	41,370
Materials, supplies, services and other	1,313	787	701	4,336	86	2,541	9,764
Rent	157	213	1	1,857	34	-	2,262
Cost of stores issuance	-	-	-	1,118	2,597	-	3,715
Depreciation	101	399	41	3,923	30	8	4,502
Total operating expenses	3,180	11,708	4,614	28,160	3,421	43,567	94,650
Operating income (loss)	(186)	(8,593)	(474)	(4,708)	328	(3,978)	(17,611)
Non-operating revenues (expenses):							
Interest revenue	-	-	-	50	-	-	50
Interest expense	-	(187)	(21)	(913)	(80)	(196)	(1,397)
Gain (loss) on disposal of fixed assets	-	(132)	(3)	179	-	-	44
Damages/losses recovered	-	-	-	395	-	-	395
Other revenues	39	-	-	10	-	2,206	2,255
Total non-operating revenues (expenses)	39	(319)	(24)	(279)	(80)	2,010	1,347

(continued)

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**CITY OF MINNEAPOLIS, MINNESOTA
Statement F-2
(Continued)
(In Thousands)**

	Engineering Materials and Testing	Inter- governmental Services	Lands and Buildings	Permanent Improvement Equipment	Public Works Stores	Self-Insurance	Total
Income (loss) before operating transfers	(147)	(8,912)	(498)	(4,987)	248	(1,968)	(16,264)
Operating transfers in (out):							
Transfers from general fund	-	6,793	-	-	-	250	7,043
Transfers from special revenue funds	-	56	-	-	-	29	85
Transfers from capital projects funds	-	5	-	-	-	3	8
Transfers from enterprise funds	-	2,031	-	-	-	37	2,068
Transfers from component units	-	-	-	-	-	52	52
Transfers to debt service funds	-	(2,644)	-	(50)	-	-	(2,694)
Transfers to capital projects funds	-	(262)	(100)	-	-	-	(362)
Transfers within internal service funds	(6)	63	(22)	(49)	(11)	25	-
Total operating transfers	(6)	6,042	(122)	(99)	(11)	396	6,200
Net income (loss)	(153)	(2,870)	(620)	(5,086)	237	(1,572)	(10,064)
Retained earnings - January 1	2,171	(1,153)	(713)	7,546	126	(24,988)	(17,011)
Retained earnings - December 31	\$ 2,018	(4,023)	(1,333)	2,460	363	(26,560)	(27,075)