

**ENGINEERING MATERIALS AND TESTING  
INTERNAL SERVICE FUND  
SCHEDULE OF REVENUES, EXPENSES,  
AND CHANGES IN NET ASSETS  
For the Fiscal Year Ended December 31, 2002**

**CITY OF MINNEAPOLIS, MINNESOTA**

**(In Thousands)**

	<u>2002</u>	<u>2001</u>
Operating revenues:		
Charges for services and sales	\$ 2,696	\$ 3,280
Operating expenses:		
Personal services	1,047	1,212
Contractual services	377	510
Materials, supplies, services and other	1,337	1,468
Rent	119	107
Depreciation	94	150
Total operating expenses	2,974	3,447
<b>Operating income (loss)</b>	<b>(278)</b>	<b>(167)</b>
Operating transfers in (out):		
Transfers from other funds	-	6
Transfers to other funds	(14)	(11)
Total operating transfers	(14)	(5)
<b>Change in net assets</b>	<b>(292)</b>	<b>(172)</b>
Net assets - January 1	1,781	1,906
Change in accounting principle/prior period adjustment	-	47
<b>Net assets - December 31</b>	<b>\$ 1,489</b>	<b>\$ 1,781</b>