## CITY OF MINNEAPOLIS, MINNESOTA

## INTERGOVERNMENTAL SERVICES INTERNAL SERVICE FUND SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

For the Fiscal Year Ended December 31, 2002

(In Thousands)

Operating revenues:         S         5,767         S         3,300           Charges for services and sales         5,827         5,325           Personal services         7,121         8,813           Materials, supplies, services and other         2,390         1,463           Rent         1,901         2,803           Depreciation         9,109         559           Total operating expenses         26,348         18,963           Operating income (loss)         (20,581)         (15,663)           Non-operating revenues (expenses):         (2,486)         -           Interest revenue         (30)         (21)           Total non-operating revenues (expenses)         (25,161)         (21)           Income (loss) before operating transfers         (23,097)         (15,684)           Operating transfers in (out):         18,840         17,348           Transfers from other funds         18,840         17,348           Transfers from component units         86         90           Total operating transfers         18,499         13,391           Change in net assets         (4,598)         (2,293)           Net assets - January 1         (36,252)         (12,211)           Change in accounting p		2002		2001	
Operating expenses:         5,827         5,325           Contractual services         7,121         8,813           Materials, supplies, services and other         2,390         1,463           Rent         1,901         2,803           Depreciation         9,109         559           Total operating expenses         26,348         18,963           Operating income (loss)         (20,581)         (15,663)           Non-operating revenues (expenses):         (2,486)         -           Interest revenue         (2,486)         -           Gain (loss) on disposal of fixed assets         (30)         (21)           Total non-operating revenues (expenses)         (2,516)         (21)           Income (loss) before operating transfers         (23,097)         (15,684)           Operating transfers in (out):         Transfers from other funds         18,840         17,348           Transfers to other funds         (427)         (4,047)           Transfers from component units         86         90           Total operating transfers         (4,598)         (2,293)           Net assets - January 1         (36,252)         (12,211)           Change in net assets         (36,252)         (21,748)	Operating revenues:				
Personal services         5,827         5,325           Contractual services         7,121         8,813           Materials, supplies, services and other         2,390         1,463           Rent         1,901         2,803           Depreciation         9,109         559           Total operating expenses         26,348         18,963           Operating income (loss)         (20,581)         (15,663)           Non-operating revenues (expenses):         (2,486)         -           Interest revenue         (2,486)         -           Gain (loss) on disposal of fixed assets         (30)         (21)           Total non-operating revenues (expenses)         (2,516)         (21)           Income (loss) before operating transfers         (23,097)         (15,684)           Operating transfers in (out):         18,840         17,348           Transfers from other funds         (427)         (4,047)           Transfers from component units         86         90           Total operating transfers         (4,598)         (2,293)           Change in net assets         (4,598)         (2,293)           Net assets - January 1         (36,252)         (12,211)           Chonge in accounting principle/prior period adjustm	Charges for services and sales	\$	5,767	\$	3,300
Contractual services         7,121         8,813           Materials, supplies, services and other         2,390         1,463           Rent         1,901         2,803           Depreciation         9,109         559           Total operating expenses         26,348         18,963           Operating income (loss)         (20,581)         (15,663)           Non-operating revenues (expenses):         2         1           Interest revenue         (2,486)         -           Gain (loss) on disposal of fixed assets         (30)         (21)           Total non-operating revenues (expenses)         (2,516)         (21)           Income (loss) before operating transfers         (23,097)         (15,684)           Operating transfers in (out):         18,840         17,348           Transfers from other funds         18,840         17,348           Transfers from component units         86         90           Total operating transfers         18,499         13,391           Change in net assets         (4,598)         (2,293)           Net assets - January 1         (36,252)         (12,211)           Change in accounting principle/prior period adjustment         -         (21,748)					
Materials, supplies, services and other         2,390         1,463           Rent         1,901         2,803           Depreciation         9,109         559           Total operating expenses         26,348         18,963           Operating income (loss)         (20,581)         (15,663)           Non-operating revenues (expenses):         2         2,486         -           Gain (loss) on disposal of fixed assets         (30)         (21)           Total non-operating revenues (expenses)         (2,516)         (21)           Income (loss) before operating transfers         (23,097)         (15,684)           Operating transfers in (out):         18,840         17,348           Transfers from other funds         427         (4,047)           Transfers from component units         86         90           Otal operating transfers         18,499         13,391           Change in net assets         (4,598)         (2,293)           Net assets - January 1         (36,252)         (12,211)           Change in accounting principle/prior period adjustment         -         (21,748)					
Rent         1,901         2,803           Depreciation         9,109         559           Total operating expenses         26,348         18,963           Operating income (loss)         (20,581)         (15,663)           Non-operating revenues (expenses):         2         1           Interest revenue         (2,486)         -           Gain (loss) on disposal of fixed assets         (30)         (21)           Total non-operating revenues (expenses)         (2,516)         (21)           Income (loss) before operating transfers         (23,097)         (15,684)           Operating transfers in (out):         18,840         17,348           Transfers from other funds         (427)         (4,047)           Transfers from component units         86         90           Total operating transfers         18,499         13,391           Change in net assets         (4,598)         (2,293)           Net assets - January 1         (36,252)         (12,211)           Change in accounting principle/prior period adjustment         -         (21,748)					
Depreciation         9,109         559           Total operating expenses         26,348         18,963           Operating income (loss)         (20,581)         (15,663)           Non-operating revenues (expenses):         (2,486)         -           Interest revenue         (30)         (21)           Gain (loss) on disposal of fixed assets         (30)         (21)           Total non-operating revenues (expenses)         (2,516)         (21)           Income (loss) before operating transfers         (23,097)         (15,684)           Operating transfers in (out):         ***         (427)         (4,047)           Transfers from other funds         (427)         (4,047)         (4,047)           Transfers from component units         86         90           Total operating transfers         18,499         13,391           Change in net assets         (4,598)         (2,293)           Net assets - January 1         (36,252)         (12,211)           Change in accounting principle/prior period adjustment         -         (21,748)					
Total operating expenses         26,348         18,963           Operating income (loss)         (20,581)         (15,663)           Non-operating revenues (expenses):         ————————————————————————————————————					
Operating income (loss)         (20,581)         (15,663)           Non-operating revenues (expenses):         (2,486)         -           Interest revenue         (2,486)         -           Gain (loss) on disposal of fixed assets         (30)         (21)           Total non-operating revenues (expenses)         (2,516)         (21)           Income (loss) before operating transfers         (23,097)         (15,684)           Operating transfers in (out):         18,840         17,348           Transfers from other funds         (427)         (4,047)           Transfers from component units         86         90           Total operating transfers         18,499         13,391           Change in net assets         (4,598)         (2,293)           Net assets - January 1         (36,252)         (12,211)           Change in accounting principle/prior period adjustment         -         (21,748)	Depreciation		9,109		559
Non-operating revenues (expenses):         (2,486)         -           Gain (loss) on disposal of fixed assets         (30)         (21)           Total non-operating revenues (expenses)         (2,516)         (21)           Income (loss) before operating transfers         (23,097)         (15,684)           Operating transfers in (out):         -         -           Transfers from other funds         18,840         17,348           Transfers to other funds         (427)         (4,047)           Transfers from component units         86         90           Total operating transfers         18,499         13,391           Change in net assets         (4,598)         (2,293)           Net assets - January 1         (36,252)         (12,211)           Change in accounting principle/prior period adjustment         -         (21,748)	Total operating expenses		26,348		18,963
Interest revenue         (2,486)         -           Gain (loss) on disposal of fixed assets         (30)         (21)           Total non-operating revenues (expenses)         (2,516)         (21)           Income (loss) before operating transfers         (23,097)         (15,684)           Operating transfers in (out):         18,840         17,348           Transfers from other funds         (427)         (4,047)           Transfers from component units         86         90           Total operating transfers         18,499         13,391           Change in net assets         (4,598)         (2,293)           Net assets - January 1         (36,252)         (12,211)           Change in accounting principle/prior period adjustment         -         (21,748)	Operating income (loss)		(20,581)	-	(15,663)
Gain (loss) on disposal of fixed assets         (30)         (21)           Total non-operating revenues (expenses)         (2,516)         (21)           Income (loss) before operating transfers         (23,097)         (15,684)           Operating transfers in (out):         Transfers from other funds         18,840         17,348           Transfers from component units         86         90           Total operating transfers         18,499         13,391           Change in net assets         (4,598)         (2,293)           Net assets - January 1         (36,252)         (12,211)           Change in accounting principle/prior period adjustment         -         (21,748)	Non-operating revenues (expenses):				
Total non-operating revenues (expenses)         (2,516)         (21)           Income (loss) before operating transfers         (23,097)         (15,684)           Operating transfers in (out):         Transfers from other funds         18,840         17,348           Transfers to other funds         (427)         (4,047)           Transfers from component units         86         90           Total operating transfers         18,499         13,391           Change in net assets         (4,598)         (2,293)           Net assets - January 1         (36,252)         (12,211)           Change in accounting principle/prior period adjustment         -         (21,748)	Interest revenue		(2,486)		-
Income (loss) before operating transfers         (23,097)         (15,684)           Operating transfers in (out):         Transfers from other funds         18,840         17,348           Transfers to other funds         (427)         (4,047)           Transfers from component units         86         90           Total operating transfers         18,499         13,391           Change in net assets         (4,598)         (2,293)           Net assets - January 1         (36,252)         (12,211)           Change in accounting principle/prior period adjustment         -         (21,748)	Gain (loss) on disposal of fixed assets		(30)		(21)
Operating transfers in (out):       18,840       17,348         Transfers from other funds       (427)       (4,047)         Transfers from component units       86       90         Total operating transfers       18,499       13,391         Change in net assets       (4,598)       (2,293)         Net assets - January 1       (36,252)       (12,211)         Change in accounting principle/prior period adjustment       -       (21,748)	Total non-operating revenues (expenses)		(2,516)		(21)
Transfers from other funds         18,840         17,348           Transfers to other funds         (427)         (4,047)           Transfers from component units         86         90           Total operating transfers         18,499         13,391           Change in net assets         (4,598)         (2,293)           Net assets - January 1         (36,252)         (12,211)           Change in accounting principle/prior period adjustment         -         (21,748)	Income (loss) before operating transfers		(23,097)		(15,684)
Transfers to other funds         (427)         (4,047)           Transfers from component units         86         90           Total operating transfers         18,499         13,391           Change in net assets         (4,598)         (2,293)           Net assets - January 1         (36,252)         (12,211)           Change in accounting principle/prior period adjustment         -         (21,748)	Operating transfers in (out):				
Transfers from component units         86         90           Total operating transfers         18,499         13,391           Change in net assets         (4,598)         (2,293)           Net assets - January 1         (36,252)         (12,211)           Change in accounting principle/prior period adjustment         -         (21,748)	Transfers from other funds		18,840		17,348
Total operating transfers18,49913,391Change in net assets(4,598)(2,293)Net assets - January 1(36,252)(12,211)Change in accounting principle/prior period adjustment-(21,748)	Transfers to other funds		(427)		(4,047)
Change in net assets (4,598) (2,293)  Net assets - January 1 (36,252) (12,211)  Change in accounting principle/prior period adjustment - (21,748)	Transfers from component units		86		90
Net assets - January 1 (36,252) (12,211)  Change in accounting principle/prior period adjustment - (21,748)	Total operating transfers		18,499		13,391
Change in accounting principle/prior period adjustment	Change in net assets		(4,598)		(2,293)
	Net assets - January 1		(36,252)		(12,211)
Net assets - December 31 \$ (40,850) \$ (36,252)	Change in accounting principle/prior period adjustment				(21,748)
	Net assets - December 31	\$	(40,850)	\$	(36,252)