

Nonmajor Enterprise Funds

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

For the Year Ended June 30, 2008

	Consolidated Codes Enforcement Fund	Fire Services Fund	Corrections Center Fund	Total
Operating revenues:				
State revenue	\$ ---	\$ 75,000	\$ 41,151,944	\$ 41,226,944
Federal revenue	---	---	22,800	22,800
Charges for services	8,965,105	17,967,706	1,783,593	28,716,404
Other revenue	---	53	22,887	22,940
Total operating revenues	<u>8,965,105</u>	<u>18,042,759</u>	<u>42,981,224</u>	<u>69,989,088</u>
Operating expenses				
Salaries	8,129,271	8,244,112	23,476,740	39,850,123
Other compensation	36,741	1,571,161	3,669,511	5,277,413
Fringe benefits	1,996,355	2,363,866	6,283,115	10,643,336
Supplies	252,732	411,242	4,324,296	4,988,270
Services	39,548	53,835	127,806	221,189
Professional and contracted services	322,243	3,554,678	5,606,847	9,483,768
Rent, utilities, and maintenance	122,517	231,888	2,420,232	2,774,637
Interdepartmental expenditures	680,234	351,137	547,787	1,579,158
Depreciation	217,569	402,758	1,082,012	1,702,339
Total operating expenses	<u>11,797,210</u>	<u>17,184,677</u>	<u>47,538,346</u>	<u>76,520,233</u>
Operating income (loss)	(2,832,105)	858,082	(4,557,122)	(6,531,145)
Nonoperating revenues (expenses):				
Interest income	102,333	148,395	35,236	285,964
Interest expense	---	(172,867)	(87,119)	(259,986)
Gain (loss) on asset disposals	2,500	7,220	6,136	15,856
Insurance recoveries	15,331	---	---	15,331
Income (loss) before transfers	<u>(2,711,941)</u>	<u>840,830</u>	<u>(4,602,869)</u>	<u>(6,473,980)</u>
Transfers:				
Transfers in	71,948	---	10,700,000	10,771,948
Transfers out	(506,213)	(719,023)	(2,654,353)	(3,879,589)
Other sources (uses)	---	8,655	---	8,655
Net transfers	<u>(434,265)</u>	<u>(710,368)</u>	<u>8,045,647</u>	<u>6,901,014</u>
Change in net assets	(3,146,206)	130,462	3,442,778	427,034
Net assets:				
June 30, 2007, as restated	<u>5,518,466</u>	<u>4,691,823</u>	<u>28,233,882</u>	<u>38,444,171</u>
June 30, 2008	<u>\$ 2,372,260</u>	<u>\$ 4,822,285</u>	<u>\$ 31,676,660</u>	<u>\$ 38,871,205</u>