



CITY OF FLAGSTAFF, ARIZONA

REPORT ON AUDIT OF
ANNUAL EXPENDITURE LIMITATION REPORT

JUNE 30, 2011



Independent Auditor's Report

The Auditor General of the State of Arizona and
The Honorable Mayor and Members of the City Council
City of Flagstaff, Arizona
Flagstaff, Arizona

We have audited the accompanying Annual Expenditure Limitation Report of the City of Flagstaff, Arizona for the year ended June 30, 2011. This report is the responsibility of the City's management. Our responsibility is to express an opinion on this report based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the report is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the report. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall report presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Annual Expenditure Limitation Report was prepared for the purpose of complying with the uniform expenditure reporting system as discussed in Note 1, and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the Annual Expenditure Limitation Report of City of Flagstaff, Arizona for the year ended June 30, 2011, referred to above presents fairly, in all material respects, the information required by the uniform expenditure reporting system on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated January 20, 2012, on our consideration of the City's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended solely for filing with the State of Arizona and is not intended to be, and should not be, used for anyone other than that specified party.

Phoenix, Arizona
February 16, 2012

CITY OF FLAGSTAFF
Annual Expenditure Limitation Report—Part I
Year Ended June 30, 2011

1. Economic Estimates Commission expenditure limitation	\$ 125,293,759	
2. Voter-approved alternative expenditure limitation (Approved _____)	_____	
3. Enter applicable amount from Line 1 or Line 2		<u>125,293,759</u>
4. Amount subject to the expenditure limitation (total amount from Part II, Line C)	<u>83,096,639</u>	
5. Board-authorized expenditures necessitated by a disaster declared by the Governor (Article IX, §20[2][a], Arizona Constitution)	- _____	
6. Board-authorized expenditures necessitated by a disaster not declared by the Governor (Article IX, §20[2][b], Arizona Constitution)	- _____	
7. Prior-year voter-approved expenditures to exceed the expenditure limitation for the reporting fiscal year (Article IX, §20[2][c], Arizona Constitution)	- _____	
8. Subtotal	<u>\$ 83,096,639</u>	
9. Board-authorized excess expenditures for the previous fiscal year not declared by the Governor and not approved by the voters (Article IX, §20[2][b], Arizona Constitution)	+ _____	
10. Total adjusted amount subject to the expenditure limitation		<u>\$83,096,639</u>
11. Amount under (in excess of) the expenditure limitation (If excess expenditures are reported, provide an explanation.)		<u><u>\$42,197,120</u></u>

I hereby certify, to the best of my knowledge and belief, that the information contained in this report is accurate and in accordance with the requirements of the uniform expenditure reporting system.

Signature of Chief Fiscal Officer: Barbara Goodrich

Name and Title: Barbara Goodrich, Management Services Director

Telephone Number: (928) 913-3201

Date: February 08, 2012

See accompanying notes to report.

CITY OF FLAGSTAFF
Annual Expenditure Limitation Report—Reconciliation
Year Ended June 30, 2011

Description	Governmental Funds	Enterprise Funds	Internal Service Funds	Total
A. Total expenditures/expenses deductions and applicable other financing uses, special items, and extraordinary items reported within the fund-based financial statements <i>Note 8</i>	\$84,484,834	\$44,818,484	\$6,543,937	\$135,847,255
B. Deductions:				
1. Items not requiring use of working capital:				
Depreciation <i>Note 11</i>		12,621,464		12,621,464
Loss on disposal of capital assets				-
Bad debt expense	194,057	73,842		267,899
Claims incurred but not reported - <i>Note 13</i>			78,889	78,889
Landfill closure and postclosure care costs <i>Note 11</i>		456,554		456,554
Other postemployment benefits expense <i>Note 11</i>		182,681		182,681
2. Expenditures of separate legal entities established under Arizona Revised Statutes				-
3. Present value of net minimum capital lease and installment purchase contract payments recorded as expenditures at inception of the agreements				-
4. Charges for services paid to the Internal Service Funds				-
5. Involuntary court judgments				-
				-
				-
				-
6. Total deductions	\$194,057	\$13,334,541	\$78,889	\$13,607,487
C. Additions:				
1. Principal payments on long-term debt <i>Note 11</i>		4,364,934		4,364,934
2. Acquisition of capital assets <i>Note 11</i>		3,589,979		3,589,979
3. Claims paid in the current year but reported as expenses incurred but not reported in previous years - <i>Note 13</i>			214,713	214,713
4. Landfill closure and postclosure care costs recorded as expended in previous years				-
				-
				-
5. Total additions	\$0	\$7,954,913	\$214,713	\$8,169,626
D. Amounts reported on Part II, line A	\$84,290,777	\$39,438,856	\$6,679,761	\$130,409,394

See accompanying notes to report.

CITY OF FLAGSTAFF
Annual Expenditure Limitation Report—Part II
Year Ended June 30, 2011

Description	Governmental Funds	Enterprise Funds	Internal Service Funds	Total
A. Amounts reported on the Reconciliation, Line D	\$84,290,777	\$39,438,856	\$6,679,761	\$130,409,394
B. Less exclusions claimed:				
1. Bond proceeds <i>Note 2</i>	-	-	-	-
Debt service requirements on bonded indebtedness <i>Note 3</i>	9,698,772	2,600,672	-	12,299,444
Proceeds from other long-term obligations <i>Note 2</i>	-	322,935	-	322,935
Debt service requirements on other long-term obligations <i>Note 4</i>	514,113	4,048,184	-	4,562,297
2. Dividends, interest, and gains on the sale or redemption of investment securities <i>Note 5</i>	204,292	-	-	204,292
3. Trustee or custodian	-	-	-	-
4. Grants and aid from the federal government <i>Note 6</i>	3,212,318	5,639,335	434,435	9,286,088
5. Grants, aid, contributions, or gifts from a private agency, organization, or individual except amounts received in lieu of taxes <i>Note 12</i>	86,467	37,900	-	124,367
6. Amounts received from State of AZ. <i>Note 6</i>	1,070,280	681,019	-	1,751,299
7. Quasi-external interfund transactions <i>Note 14</i>	-	419,045	6,109,502	6,528,547
8. Amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements	-	-	-	-
9. Highway user revenues in excess of those received in fiscal year 1979-80 <i>Note 7</i>	4,723,825	-	-	4,723,825
10. Contracts with other political subdivisions <i>Note 6</i>	4,339,769	-	-	4,339,769
11. Refunds, reimbursements, and other recoveries <i>Note 5</i>	2,228,303	-	-	2,228,303
12. Voter-approved exclusions not identified above (attach resolution)	-	-	-	-
13. Prior years carryforward <i>Note 9</i>	941,589	-	-	941,589
14. Total exclusions claimed	\$27,019,728	\$13,749,090	\$6,543,937	\$47,312,755
C. Amounts subject to the expenditure limitation (If an individual fund category/type amount is negative, reduce exclusions claimed to net to zero.)	\$57,271,049	\$25,689,766	\$135,824	\$83,096,639

See accompanying notes to report.

City of Flagstaff
Notes to Annual Expenditure Limitation Report
Year Ended June 30, 2011

Note — 1 Summary of Significant Accounting Policies

The Annual Expenditure Limitation Report (AELR) is presented on the basis of accounting prescribed by the *Uniform Expenditure Reporting System* (UERS), as required by Arizona Revised Statutes §41-1279.07, which excludes expenditures, expenses or deductions of certain revenues specified in the Arizona Constitution, Article IX, §20 from the total expenditure, expenses or deductions reported in the fund financial statements.

In accordance with the UERS requirements, a note to the AELR is presented below for any exclusion claimed on Part II and each subtraction or addition in the Reconciliation that cannot be traced directly to an amount reported in the fund financial statements. All references to financial statement amounts in the following notes refer to the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds, Statement of Revenues, Expenses, and Changes in Fund Net Assets for the Proprietary Funds, Statement of Cash Flows for the Proprietary Funds.

Note — 2 Debt Proceeds

The exclusion claimed for bond proceeds in the Governmental and Enterprise Funds consists of the following:

	Debt Proceeds	Amount Carried Forward - PY	FY 2011 Activity Allocation		Amount to be Carried Forward
			Expended in Prior Years	Expended in FY 2011	
Governmental Funds					
Bonded debt:					
Bond - capital projects	\$ -	\$ 1,256,458	\$ -	\$ 10,400	\$ 1,246,058
Bond - highway user	-	931,189	-	931,189	-
Total bonded governmental	\$ -	\$ 2,187,647	-	941,589	\$ 1,246,058
Less: Proceeds allocated to debt service - Part II - B. 1(d)				-	
Total bonded related to prior year carryforward Part II - B.13.				\$ 941,589	
Capital outlay - capital projects - CAFR p.91				\$ 3,982,298	
Capital outlay - highway user - CAFR p.24				3,692,869	
Transfer out of proceeds - highway user - CAFR p.24				500,000	
Total capital outlay available				\$ 8,175,167	
Restricted cash and investments - capital projects - CAFR p.89					\$ 1,581,659
Total restricted cash and investments available					\$ 1,581,659

Notes to Annual Expenditure Limitation Report – Continued

	Debt Proceeds	Amount Carried Forward – PY	FY 2011 Activity Allocation		Amount to be Carried Forward
			Amount Expended PY	Amount Expended CY	
Enterprise Funds					
Other long-term debt:					
Capital lease – wastewater	\$ -	\$ 116,348	\$ -	\$ 116,348	\$ -
Loan – water – CAFR p.76	3,472,581	-	(3,149,646)	322,935	-
Total other Part II – B.1(c)	<u>\$ 3,472,581</u>	<u>\$ 116,348</u>	<u>\$ (3,149,646)</u>	<u>439,283</u>	<u>\$ -</u>
Less: Proceeds allocated to debt service – Part II – B. 1(d)				(116,348)	
Total other long-term Part II – B.1(c)				<u>\$ 322,935</u>	

Proceeds debt – CAFR p.37	\$ 3,257,476
Debt receivable – beginning	(232,500)
Debt receivable – ending	<u>447,605</u>
Loan – water – CAFR p.76	<u>\$ 3,472,581</u>

Note — 3 Bonded Indebtedness

The exclusion claimed for debt service requirements on bonded indebtedness in the Governmental and Enterprise Funds consists of principal retirement and interest expenses.

Bonded debt	Governmental	Enterprise
Principal retirement (footnote p.76)	\$ 6,300,000	\$ 2,175,123
Interest and fiscal charges	<u>3,398,772</u>	<u>425,549</u>
Total Part II – B. 1(b)	<u>\$ 9,698,772</u>	<u>\$ 2,600,672</u>

Note — 4 Other Long-Term Obligations

Reconciliation of debt service requirements on other long-term obligations

Capital leases & other loans	Governmental	Enterprise
Principal retirement (footnote p.76)	\$ 461,313	\$ 2,532,692
Interest and fiscal charges	<u>52,800</u>	<u>1,515,492</u>
Total Part II – B. 1(d)	<u>\$ 514,113</u>	<u>\$ 4,048,184</u>

Reconciliation of Indebtedness:

	Governmental	Enterprise
Principal payments CAFR p. 24/25	\$ 6,761,313	\$ -
Interest payments CAFR p. 24/25	3,451,572	-
Principal payments CAFR p. 36/37	-	4,364,934
Change in mature debt payable beg	-	(4,055,884)
Change in mature debt payable p.33	-	4,398,765
Interest payments CAFR p. 34/35	-	1,941,041
	<u>\$ 10,212,885</u>	<u>\$ 6,648,856</u>

Note 3 bonded debt (above)	\$ 9,698,772	\$ 2,600,672
Note 4 other long-term (above)	<u>514,113</u>	<u>4,048,184</u>
	<u>\$ 10,212,885</u>	<u>\$ 6,648,856</u>

Notes to Annual Expenditure Limitation Report – Continued

Note — 5 Miscellaneous Revenue and Investment Earnings

Reconciliation of miscellaneous revenue and other investment earnings are as follows:

	Governmental	Enterprise	Internal Service
Recovery of prior year expense	\$ 1,158,052	\$ -	\$ 3,706
Recovery of A/R written off	4,871	9,060	-
Recovery of insurance claim	1,058,985	-	15,000
Recovery of damage claim	6,395	2,000	160,218
Subtotal – exclusion line B. 2.	<u>\$ 2,228,303</u>	<u>\$ 11,060</u>	<u>\$ 178,924</u>
Other	550,290	16,800	2,753
Total miscellaneous and other financing	<u>\$ 2,778,593</u>	<u>\$ 27,860</u>	<u>\$ 181,677</u>
Total insurance recovery revenue (CAFR p.25)	1,058,985		
Total miscellaneous revenue (CAFR p.25)	1,719,608		
Total miscellaneous revenue (CAFR p.35)		27,860	181,677
Total miscellaneous revenue	<u>\$ 2,778,593</u>	<u>\$ 27,860</u>	<u>\$ 181,677</u>

Reconciliation of investment earnings

	Governmental	Enterprise	Internal Service
Other investment earnings	\$ 227,363	\$ 107,543	\$ 21,730
Gain (loss) on disposal of investments	(3,000)	-	-
Total investment earnings (CAFR p.25)	<u>\$ 224,363</u>		
Total investment earnings (CAFR p.35)		<u>\$ 107,543</u>	<u>\$ 21,730</u>

Reconciliation to footnote Deposits and Investment

Other investment earnings (above)	\$ 227,363	\$ 107,543	\$ 21,730
Unrealized (gain) loss on investments	83,181	-	-
Net interest and dividends – CAFR p.59	<u>\$ 310,544</u>	<u>\$ 107,543</u>	<u>\$ 21,730</u>

Exclusion line B. 2.

Other investment earning	\$ 227,363	\$ 107,543	\$ 21,730
(Gain) loss on investments	83,181	-	-
Deduction of HURF interest earnings	-		
Subtotal of allowable exclusion	<u>310,544</u>	<u>107,543</u>	<u>21,730</u>
Actual exclusion taken on line B.2.	204,292	-	-
CARRYFORWARD TO FUTURE YEARS	<u>\$ 106,252</u>	<u>\$ 107,543</u>	<u>\$ 21,730</u>

Exclusion lind B.11.

Allowable exclusion from misc. revenue	\$ 2,228,303	\$ 11,060	\$ 178,924
Subtotal of allowable exclusion	<u>2,228,303</u>	<u>11,060</u>	<u>178,924</u>
Actual exclusion taken on line B.11.	2,228,303	-	-
CARRYFORWARD TO FUTURE YEARS	<u>\$ -</u>	<u>\$ 11,060</u>	<u>\$ 178,924</u>

Notes to Annual Expenditure Limitation Report - Continued

Note — 6 Exclusions for Federal Grants and Aid, Capital Projects and State Highway Funds

This schedule presents revenues from which exclusions have been claimed for federal grants and aid, capital projects, amounts received from the Governmental and Enterprise Funds.

Description	Governmental Funds	Enterprise Funds	Internal Service Fund
Exclusions claimed:			
Grants and aid from the federal government - B.4.	\$ 3,212,318	\$ 5,639,335	\$ 434,435
Amounts received from the state - B. 6.	1,070,280	681,019	-
Highway user revenues - excludable	4,723,825	-	-
Non-excludable:			
Highway user revenues - non excludable	1,059,835	-	-
Highway user revenues - current carryforward	517,225	-	-
Local transportation assistance	-	-	-
Total grants and entitlements revenue CAFR p. 25	<u>\$ 10,583,483</u>	-	-
Total grants and entitlements revenue CAFR p. 35	-	<u>\$ 6,320,354</u>	<u>\$ 434,435</u>
Exclusions claimed:			
Contracts with other political subdivisions - B.10.	\$ 4,339,769	-	-
Non-excludable:			
State shared revenue	13,148,252	-	-
Total intergovernmental revenue CAFR p. 25	<u>\$ 17,488,021</u>	-	-

Notes to Annual Expenditure Limitation Report – Continued

Note — 7 Highway User Revenues in Excess of Fiscal Year 1979–80

The exclusion claimed for highway user revenues in excess of those received in fiscal year 1979–80 in the *Special Revenue Funds* was calculated as follows:

HURF revenues received in FY11 – CAFR p.24	\$ 6,553,309
Less: Local transportation assistance	-
Less: Grant	<u>(252,424)</u>
HURF revenues for fiscal year 2010	<u>\$ 6,300,885</u>
HURF revenues received in FY11 equal to FY79–80 revenue received	<u>(1,059,835)</u>
Revenues available for exclusion FY11	<u><u>\$ 5,241,050</u></u>
HURF expenditures for FY11	\$ 11,150,572
Less: debt proceed related expenditures – Note 2	(931,189)
Less: miscellaneous revenue related expenditures – Note 5	(1,158,052)
Amt equal to FY79–80 revenues expended in CY	<u>(1,059,835)</u>
Excludable revenues expended in CY	<u><u>\$ 8,001,496</u></u>
Revenues available for exclusion in current fiscal year	<u>\$ 5,241,050</u>
Revenues expended and claimed as an exclusion in the current fiscal year	(4,723,825)
Prior carryforward used in current year	<u>-</u>
Total exclusion in current fiscal year – Part II – B.9	<u>(4,723,825)</u>
Unspent excludable revenue available for carryforward in future years	<u><u>\$ 517,225</u></u>
Reconciliation of miscellaneous revenue	
Miscellaneous revenue related expenditures – above	\$ (1,158,052)
Prior year expenditure	33,172
Miscellaneous revenue – CAFR p.24	<u><u>\$ 1,124,880</u></u>

Note — 8 Total Expenditures/Expenses

Total expenditures/expenses reported within the fund financial statements.

	Governmental	Enterprise	ISF
Total expenditures (CAFR p.25)	\$ 84,484,834	-	-
Total operating expenses (CAFR p.35)	-	\$ 42,877,443	\$ 6,543,937
Interest expense (CAFR p.35)	-	1,941,041	-
Total expenses as reported on line A	<u><u>\$ 84,484,834</u></u>	<u><u>\$ 44,818,484</u></u>	<u><u>\$ 6,543,937</u></u>

Notes to Annual Expenditure Limitation Report – Continued

Note — 9 Carryforwards of Dividends, Interest and Gains on Sales or Redemptions, Certain Reimbursements, and Unspent Debt Proceeds

Dividends, interest, gains on the sales or redemptions of investment securities, certain reimbursements, and unspent debt proceeds are eligible for carried forward into future periods and consist of the following:

	<u>Governmental</u>	<u>HURF</u>	<u>Enterprise</u>	<u>Internal Svc</u>
Current year additions				
Investments – Note 5	\$ 106,252	\$ -	\$ 107,543	\$ 21,730
Reimbursements – Note 5	-	-	11,060	178,924
HURF revenues – Note 7	-	517,225	-	-
Application of prior year carryforwards				
Debt proceeds – Note 2 – Part II B.1. (d)	-	-	(116,348)	-
Debt proceeds – Note 2 – Part II B.13.	(10,400)	(931,189)	-	-
Total carryforwards	<u>\$ 95,852</u>	<u>\$ (413,964)</u>	<u>\$ 2,255</u>	<u>\$ 200,654</u>

Note — 10 Carryforward Available by Fund

The following table summarizes carry forward amounts available by fund since FY1989–90 for Governmental, Enterprise, and Fiduciary funds. A HURF carryforward has been added as of June 30, 2004.

Fiscal Year	Governmental Funds	HURF Fund	Enterprise Funds	Internal Service Fund	Total
1990	\$ 1,220,348	\$ -	\$ 1,104,989	\$ -	\$ 2,325,337
1991	1,623,806	-	654,438	-	2,278,244
1992	870,817	-	1,736,645	-	2,607,462
1993	348,715	-	722,250	-	1,070,965
1994	534,578	-	527,905	-	1,062,483
1995	467,137	-	748,178	-	1,215,315
1996	1,034,856	-	722,953	-	1,757,809
1997	1,410,748	-	1,062,494	-	2,473,242
1998	1,816,038	-	1,420,962	-	3,237,000
1999	3,550,164	-	1,340,297	-	4,890,461
2000	2,658,362	-	1,707,529	-	4,365,891
2001	3,832,209	-	1,831,262	-	5,663,471
2002	1,611,303	-	1,019,530	-	2,630,833
2003	290,280	-	106,733	-	397,013
2004	120,795	655,147	719,023	-	1,494,965
2005	1,580,125	2,380,081	935,973	-	4,896,179
2006	(7,088,761)	-	(4,000,000)	-	(11,088,761)
2007	3,798,115	6,795,592	1,525,824	-	12,119,531
2008	2,293,345	(4,187,805)	962,552	237,156	(694,752)
2009	1,411,714	(5,643,015)	206,154	97,958	(3,927,189)
2010	(128,359)	2,756,379	244,222	55,766	2,928,008
2011	95,852	(413,964)	2,255	200,654	(115,203)
Total	<u>\$ 23,352,187</u>	<u>\$ 2,342,415</u>	<u>\$ 15,302,168</u>	<u>\$ 591,534</u>	<u>\$ 41,588,304</u>

Notes to Annual Expenditure Limitation Report – Continued

Note — 11 Reconciliation Deductions and Additions

	Enterprise	
<u>Reconciliation Deductions</u>		
Depreciation CAFR p.39	\$12,621,464	B.1(a)
Depreciation footnote p.62	\$12,621,464	
FY 2010 beginning balance	\$10,204,108	
Landfill closure and postclosure care costs p.32	10,660,662	
FY2011 accrual – Recon B.1(e) – (CAFR p. 38)	\$ 456,554	B.1(e)
Total landfill closure (p.38 and footnote p.84)	\$ 456,554	
FY 2010 beginning balance	\$ 211,365	
Net OPEB obligation p.33	394,046	
OPEB expense CAFR p.39	\$ 182,681	B.1(f)
<u>Reconciliation Additions</u>		
Principal payments on long-term debt CAFR p.37	\$ 4,364,934	C.1
Principal payments on bonded debt footnote p.76	2,175,123	
Principal payments on other debt footnote p.76	2,532,692	
	4,707,815	
Mature bond payable beginning	4,055,884	
Mature bond payable ending	(4,398,765)	
	\$ 4,364,934	
Acquisitions of capital assets CAFR p.37	\$ 3,589,979	C.2
Acquisitions of capital assets footnote p.62	\$ 6,026,290	
Less: capital assets donated CAFR p.39	(2,436,308)	
	\$ 3,589,982	

Note — 12 Capital Contributions

	Governmental	Enterprise
Contribution revenue CAFRp.25	\$ 166,417	
Contribution of donated capital assets CAFR p. 39		\$ 2,436,308
Contribution of internal capital assets CAFR p. 39		1,341,542
Contribution of internal capital assets CAFR p. 39		(758,000)
Contribution of capital by private donor CAFR p.37		37,900
Contribution of capital by user fees CAFR p.37		1,274,621
Capital contribution revenue CAFR p.35		4,332,371
Less: non-excludable	(79,950)	(4,294,471)
Exclusion of contributions private – Part II B.5	\$ 86,467	\$ 37,900

Notes to Annual Expenditure Limitation Report – Continued

Note – 13 IBNR

The deduction of \$78,889 for claims incurred but not reported consists of the estimated costs of claims incurred and expensed in the current year but not yet paid in the internal service fund. CAFR footnote page 77.

The addition of \$214,713 for claims paid in the current year, but reported as expenses incurred but not reported in previous years, consists of cash payments in the current year for claims recognized as an expense in previous years in the internal service fund. CAFR footnote page 77.

Note – 14 Quasi-external Interfund Transactions

Exclusion of quasi-external interfund transactions may be taken in the fund in which the revenue is recorded and represent a transaction between funds that are recorded as if the transaction was with an entity external to the city. The qualifying transactions are listed in the table below.

	Enterprise	Internal Service
Interfund services provided CAFRp.37	\$ 419,045	[REDACTED]
Insurance claims and expenses CAFR p. 35	[REDACTED]	\$ 6,543,937
Less: grant reimbursement CAFR p. 35		(434,435)
Exclusion of Quasi-external transactions – Part II B.7	\$ 419,045	\$ 6,109,502