

INTERNAL SERVICE FUNDS

These funds account for activities and services performed primarily for other organizational units within the County. Charges to the County agencies are calculated to recover costs and maintain capital. The County accounts for certain expenditures of the Internal Service Funds for budgetary purposes on the modified accrual basis of accounting. For financial reporting purposes the accrual basis of accounting is used. Such differences relate primarily to the methods of accounting for depreciation and capital outlay. Funds included are:

- **Risk Management Fund** - accounts for the County's risk management activities including insurance coverage.
- **Fleet Management Fund** - accounts for the County's motor vehicle fleet operations.
- **Telephone Fund** - accounts for the County's telephone operations.
- **Data Processing Fund** - accounts for the County's data processing operations.
- **Mail / Distribution Fund** - accounts for the County's mail / distribution operations.
- **Facilities Management Fund** - accounts for the management of all County owned and leased property.

MULTNOMAH COUNTY, OREGON
Internal Service Funds
Combining Statement of Net Assets
June 30, 2003
(amounts expressed in thousands)

| Government Activities - Internal Service Funds | | | | | | | |
|---|----------------------------|-----------------------------|------------------|----------------------------|--------------------------------|----------------------------------|---|
| | Risk Management | Fleet Management | Telephone | Data Processing | Mail / Distribution | Facilities Management | Total Internal Service Funds |
| ASSETS | | | | | | | |
| Current assets: | | | | | | | |
| Cash and investments | \$ 13,068 | \$ 4,575 | \$ 1,126 | \$ 4,419 | \$ 195 | \$ 1,684 | \$ 25,067 |
| Accounts receivable | 2 | 161 | 99 | 75 | 4 | 471 | 812 |
| Inventories | - | 504 | - | - | 37 | 76 | 617 |
| Due from other funds | 12,350 | - | - | - | - | - | 12,350 |
| Prepaid items | 300 | - | - | 273 | - | - | 573 |
| Total current assets | <u>25,720</u> | <u>5,240</u> | <u>1,225</u> | <u>4,767</u> | <u>236</u> | <u>2,231</u> | <u>39,419</u> |
| Noncurrent assets: | | | | | | | |
| Capital assets (net of accumulated depreciation) | 2 | 2,171 | 982 | 943 | - | 28 | 4,126 |
| Total assets | <u>\$ 25,722</u> | <u>\$ 7,411</u> | <u>\$ 2,207</u> | <u>\$ 5,710</u> | <u>\$ 236</u> | <u>\$ 2,259</u> | <u>\$ 43,545</u> |
| LIABILITIES | | | | | | | |
| Current liabilities: | | | | | | | |
| Accounts payable | \$ 11,476 | \$ 142 | \$ 236 | \$ 891 | \$ 8 | \$ 1,651 | \$ 14,404 |
| Payroll payable | 68 | 49 | 14 | 271 | 10 | 150 | 562 |
| Compensated absences | 62 | 37 | 11 | 291 | 4 | 121 | 526 |
| Total current liabilities | <u>11,606</u> | <u>228</u> | <u>261</u> | <u>1,453</u> | <u>22</u> | <u>1,922</u> | <u>15,492</u> |
| Noncurrent liabilities: | | | | | | | |
| Compensated absences | 129 | 75 | 18 | 645 | 11 | 295 | 1,173 |
| Total liabilities | <u>11,735</u> | <u>303</u> | <u>279</u> | <u>2,098</u> | <u>33</u> | <u>2,217</u> | <u>16,665</u> |
| NET ASSETS | | | | | | | |
| Invested in capital assets, net of related debt | 2 | 2,171 | 982 | 943 | - | 28 | 4,126 |
| Unrestricted | 13,985 | 4,937 | 946 | 2,669 | 203 | 14 | 22,754 |
| Total net assets | <u>\$ 13,987</u> | <u>\$ 7,108</u> | <u>\$ 1,928</u> | <u>\$ 3,612</u> | <u>\$ 203</u> | <u>\$ 42</u> | <u>\$ 26,880</u> |

MULTNOMAH COUNTY, OREGON
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended June 30, 2003
(amounts expressed in thousands)

| | Government Activities - Internal Service Funds | | | | | | Total Internal Service Funds |
|---|---|-----------------------------|------------------|----------------------------|--------------------------------|----------------------------------|---|
| | Risk Management | Fleet Management | Telephone | Data Processing | Mail / Distribution | Facilities Management | |
| OPERATING REVENUES | | | | | | | |
| Charges for sales and services | \$ 47,384 | \$ 4,982 | \$ 4,534 | \$ 23,196 | \$ 1,480 | \$ 37,456 | \$ 119,032 |
| Insurance premiums | 1,839 | - | - | - | - | - | 1,839 |
| Experience ratings and other | 647 | 76 | - | 25 | - | 98 | 846 |
| Total operating revenues | <u>49,870</u> | <u>5,058</u> | <u>4,534</u> | <u>23,221</u> | <u>1,480</u> | <u>37,554</u> | <u>121,717</u> |
| OPERATING EXPENSES | | | | | | | |
| Cost of sales and services | 46,386 | 3,882 | 3,525 | 20,659 | 940 | 34,251 | 109,643 |
| Administration | 749 | 326 | 657 | 856 | 440 | 410 | 3,438 |
| Depreciation | 16 | 1,224 | 976 | 801 | - | 8 | 3,025 |
| Total operating expenses | <u>47,151</u> | <u>5,432</u> | <u>5,158</u> | <u>22,316</u> | <u>1,380</u> | <u>34,669</u> | <u>116,106</u> |
| Operating income (loss) | <u>2,719</u> | <u>(374)</u> | <u>(624)</u> | <u>905</u> | <u>100</u> | <u>2,885</u> | <u>5,611</u> |
| NONOPERATING REVENUES (EXPENSES) | | | | | | | |
| Interest revenue | 528 | 96 | 56 | 45 | 2 | - | 727 |
| Interest expense | - | - | - | (45) | - | - | (45) |
| Gain (loss) on disposal of capital assets | - | 183 | (61) | - | - | - | 122 |
| Total nonoperating revenues (expenses) | <u>528</u> | <u>279</u> | <u>(5)</u> | <u>-</u> | <u>2</u> | <u>-</u> | <u>804</u> |
| Income (loss) before contributions and transfers | 3,247 | (95) | (629) | 905 | 102 | 2,885 | 6,415 |
| Capital contributions | - | 50 | - | 206 | - | - | 256 |
| Transfers in | 75 | - | - | 1,604 | - | 721 | 2,400 |
| Transfers out | - | (300) | (1,085) | - | - | (3,663) | (5,048) |
| Change in net assets | <u>3,322</u> | <u>(345)</u> | <u>(1,714)</u> | <u>2,715</u> | <u>102</u> | <u>(57)</u> | <u>4,023</u> |
| Total net assets - beginning | <u>10,665</u> | <u>7,453</u> | <u>3,642</u> | <u>897</u> | <u>101</u> | <u>99</u> | <u>22,857</u> |
| Total net assets - ending | <u>\$ 13,987</u> | <u>\$ 7,108</u> | <u>\$ 1,928</u> | <u>\$ 3,612</u> | <u>\$ 203</u> | <u>\$ 42</u> | <u>\$ 26,880</u> |

MULTNOMAH COUNTY, OREGON
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2003
(amounts expressed in thousands)

| Government Activities - Internal Service Funds | | | | | | | |
|---|----------------------------|-----------------------------|------------------|----------------------------|--------------------------------|----------------------------------|---|
| | Risk Management | Fleet Management | Telephone | Data Processing | Mail / Distribution | Facilities Management | Total Internal Service Funds |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | |
| Receipts from customers | \$ 49,678 | \$ 5,005 | \$ 4,473 | \$ 23,192 | \$ 1,484 | \$ 37,479 | \$ 121,311 |
| Payments to suppliers | (52,577) | (1,612) | (3,386) | (5,339) | (802) | (15,636) | (79,352) |
| Payments to employees | (3,910) | (2,335) | (861) | (13,870) | (435) | (6,154) | (27,565) |
| Internal activity - payments to other funds | (1,048) | (392) | (247) | (2,258) | (133) | (12,419) | (16,497) |
| Other receipts (payments) | 190 | 69 | 7 | 26 | - | 102 | 394 |
| Net cash provided by (used in) operating activities | (7,667) | 735 | (14) | 1,751 | 114 | 3,372 | (1,709) |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | | | | |
| Transfers in | 75 | - | - | 1,604 | - | 722 | 2,401 |
| Transfers out | - | (300) | (1,085) | - | - | (3,663) | (5,048) |
| Net cash provided by (used in) noncapital and related financing activities | 75 | (300) | (1,085) | 1,604 | - | (2,941) | (2,647) |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | | | | |
| Purchases of capital assets | - | (565) | (452) | (388) | - | (31) | (1,436) |
| Principal paid on capital debt | - | - | - | (1,060) | - | - | (1,060) |
| Proceeds on sales of capital assets | - | 200 | - | - | - | - | 200 |
| Interest paid on capital debt | - | - | - | (45) | - | - | (45) |
| Net cash used in capital and related financing activities | - | (365) | (452) | (1,493) | - | (31) | (2,341) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | |
| Interest received | 528 | 96 | 56 | 45 | 2 | - | 727 |
| Net cash provided by investing activities | 528 | 96 | 56 | 45 | 2 | - | 727 |
| Net increase in cash and cash equivalents | (7,064) | 166 | (1,495) | 1,907 | 116 | 400 | (5,970) |
| Balances at beginning of the year | 20,132 | 4,409 | 2,621 | 2,512 | 79 | 1,284 | 31,037 |
| Balances at the end of the year | \$ 13,068 | \$ 4,575 | \$ 1,126 | \$ 4,419 | \$ 195 | \$ 1,684 | \$ 25,067 |
| Reconciliation of operation income to net cash provided by (used in) operating activities: | | | | | | | |
| Operating income (loss) | \$ 2,719 | \$ (374) | \$ (624) | \$ 905 | \$ 100 | \$ 2,885 | \$ 5,611 |
| Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: | | | | | | | |
| Cash flows reported in other categories: | | | | | | | |
| Depreciation | 16 | 1,224 | 976 | 801 | - | 8 | 3,025 |
| Changes in assets and liabilities | | | | | | | |
| Receivables | (2) | 15 | (55) | (2) | 4 | 27 | (13) |
| Inventories | - | 22 | - | - | 15 | 183 | 220 |
| Due from other funds | (11,390) | - | - | - | - | - | (11,390) |
| Prepaid items | (208) | - | - | (120) | - | - | (328) |
| Accounts payable | 1,190 | (151) | (316) | 92 | (2) | 319 | 1,132 |
| Compensated absences | (4) | (3) | 4 | 61 | (5) | (46) | 7 |
| Payroll payable | 12 | 2 | 1 | 14 | 2 | (4) | 27 |
| Net cash provided by (used in) operating activities | (7,667) | 735 | (14) | 1,751 | 114 | 3,372 | (1,709) |
| Noncash financing activities: | | | | | | | |
| Contributions of capital assets | \$ - | \$ 50 | \$ - | \$ 206 | \$ - | \$ - | \$ 256 |

MULTNOMAH COUNTY, OREGON
Risk Management Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2003
(amounts expressed in thousands)

| | Budgeted Amounts | | Actual | Variance with |
|--|-------------------------|--------------|----------------|----------------------|
| | Original | Final | Amounts | Final Budget |
| | | | | Favorable |
| | | | | (Unfavorable) |
| REVENUES | | | | |
| Charges for services | \$ - | \$ - | \$ 1,930 | \$ 1,930 |
| Interest | 500 | 500 | 528 | 28 |
| Other: | | | | |
| Service reimbursements | 49,294 | 48,422 | 47,383 | (1,039) |
| Experience ratings and other | 2,616 | 2,616 | 557 | (2,059) |
| Total revenues | 52,410 | 51,538 | 50,398 | (1,140) |
| EXPENDITURES | | | | |
| Business and community services | 50,229 | 49,357 | 44,898 | 4,459 |
| Nondepartmental | 9,359 | 9,434 | 2,237 | 7,197 |
| Total expenditures | 59,588 | 58,791 | 47,135 | 11,656 |
| Excess (deficiency) of revenues over (under) expenditures | (7,178) | (7,253) | 3,263 | 10,516 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | - | 75 | 75 | - |
| Net change in fund balances | (7,178) | (7,178) | 3,338 | 10,516 |
| Fund balances - beginning | 7,178 | 7,178 | 10,648 | 3,470 |
| Fund balances - ending | \$ - | \$ - | \$ 13,986 | \$ 13,986 |

MULTNOMAH COUNTY, OREGON
Risk Management Fund
Reconciliation of Budgetary Revenues and Expenditures to Proprietary Revenues and Expenses
For the year ended June 30, 2003
(amounts expressed in thousands)

| | <u>Revenues</u> | <u>Expenditures</u> |
|----------------------------------|-------------------|---------------------|
| Risk Management Operating Fund | \$ 50,398 | \$ 47,135 |
| Depreciation expense | - | 16 |
| | <u> </u> | <u> </u> |
| Revenues and expenses - page 115 | <u>\$ 50,398</u> | <u>\$ 47,151</u> |

MULTNOMAH COUNTY, OREGON
Fleet Management Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2003
(amounts expressed in thousands)

| | Budgeted Amounts | | Actual | Variance with |
|---------------------------------|-------------------------|---------------|-----------------|----------------------|
| | Original | Final | Amounts | Final Budget |
| | | | | Favorable |
| | | | | (Unfavorable) |
| REVENUES | | | | |
| Intergovernmental - local | \$ 795 | \$ 795 | \$ - | \$ (795) |
| Charges for services | 76 | 76 | 942 | 866 |
| Interest | 175 | 175 | 96 | (79) |
| Other: | | | | |
| Miscellaneous | 41 | 41 | 76 | 35 |
| Service reimbursements | 4,558 | 4,519 | 4,240 | (279) |
| Total revenues | <u>5,645</u> | <u>5,606</u> | <u>5,354</u> | <u>(252)</u> |
| EXPENDITURES | | | | |
| Business and community services | 8,365 | 8,326 | 4,773 | 3,553 |
| Nondepartmental | <u>1,929</u> | <u>1,929</u> | <u>-</u> | <u>1,929</u> |
| Total expenditures | <u>10,294</u> | <u>10,255</u> | <u>4,773</u> | <u>5,482</u> |
| Excess (deficiency) of revenues | | | | |
| over (under) expenditures | (4,649) | (4,649) | 581 | 5,230 |
| OTHER FINANCING USES | | | | |
| Transfers out | <u>(300)</u> | <u>(300)</u> | <u>(300)</u> | <u>-</u> |
| Net change in fund balances | (4,949) | (4,949) | 281 | 5,230 |
| Fund balances - beginning | 4,949 | 4,949 | 4,656 | (293) |
| Fund balances - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 4,937</u> | <u>\$ 4,937</u> |

MULTNOMAH COUNTY, OREGON
Fleet Management Fund
Reconciliation of Budgetary Revenues and Expenditures to Proprietary Revenues and Expenses
For the year ended June 30, 2003
(amounts expressed in thousands)

| | <u>Revenues</u> | <u>Expenditures</u> |
|------------------------------------|-------------------|---------------------|
| Fleet Management Operating Fund | \$ 5,354 | \$ 4,773 |
| Depreciation expense | - | 1,224 |
| Loss on disposal of capital assets | - | 17 |
| Capital outlay | - | (565) |
| | <u> </u> | <u> </u> |
| Revenues and expenses - page 115 | <u>\$ 5,354</u> | <u>\$ 5,449</u> |

MULTNOMAH COUNTY, OREGON
Telephone Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2003
(amounts expressed in thousands)

| | Budgeted Amounts | | Actual | Variance with |
|--|-------------------------|--------------|----------------|----------------------|
| | Original | Final | Amounts | Final Budget |
| | | | | Favorable |
| | | | | (Unfavorable) |
| REVENUES | | | | |
| Charges for services | \$ 617 | \$ 617 | \$ 517 | \$ (100) |
| Interest | 35 | 35 | 56 | 21 |
| Other - service reimbursements | 3,862 | 3,772 | 4,017 | 245 |
| Total revenues | 4,514 | 4,424 | 4,590 | 166 |
| EXPENDITURES | | | | |
| Business and community services | 5,506 | 5,416 | 4,636 | 780 |
| Nondepartmental | - | - | - | - |
| Total expenditures | 5,506 | 5,416 | 4,636 | 780 |
| Deficiency of revenues under expenditures | (992) | (992) | (46) | 946 |
| OTHER FINANCING USES | | | | |
| Transfers out | - | (1,085) | (1,085) | - |
| Net change in fund balances | (992) | (2,077) | (1,131) | 946 |
| Fund balances - beginning | 992 | 2,077 | 2,077 | - |
| Fund balances - ending | \$ - | \$ - | \$ 946 | \$ 946 |

MULTNOMAH COUNTY, OREGON
Telephone Fund
Reconciliation of Budgetary Revenues and Expenditures to Proprietary Revenues and Expenses
For the year ended June 30, 2003
(amounts expressed in thousands)

| | <u>Revenues</u> | <u>Expenditures</u> |
|------------------------------------|-------------------|---------------------|
| Telephone Operating Fund | \$ 4,590 | \$ 4,636 |
| Depreciation expense | - | 976 |
| Capital outlay | - | (452) |
| Expenditures capitalized | - | (2) |
| Loss on disposal of capital assets | - | 61 |
| | <u> </u> | <u> </u> |
| Revenues and expenses - page 115 | <u>\$ 4,590</u> | <u>\$ 5,219</u> |

MULTNOMAH COUNTY, OREGON
Data Processing Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2003
(amounts expressed in thousands)

| | Budgeted Amounts | | Actual | Variance with |
|--|-------------------------|----------------|-----------------|----------------------|
| | Original | Final | Amounts | Final Budget |
| | | | | Favorable |
| | | | | (Unfavorable) |
| REVENUES | | | | |
| Charges for sales and services | \$ 23,900 | \$ 23,585 | \$ 23,171 | \$ (414) |
| Interest | 50 | 50 | 45 | (5) |
| Other - miscellaneous | 358 | 378 | 50 | (328) |
| Total revenues | <u>24,308</u> | <u>24,013</u> | <u>23,266</u> | <u>(747)</u> |
| EXPENDITURES | | | | |
| Business and community services | 26,720 | 26,425 | 23,008 | 3,417 |
| Nondepartmental | - | - | - | - |
| Total expenditures | <u>26,720</u> | <u>26,425</u> | <u>23,008</u> | <u>3,417</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(2,412)</u> | <u>(2,412)</u> | <u>258</u> | <u>2,670</u> |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | 965 | 1,604 | 1,604 | - |
| Net change in fund balances | (1,447) | (808) | 1,862 | 2,670 |
| Fund balances - beginning | 1,447 | 808 | 808 | - |
| Fund balances - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,670</u> | <u>\$ 2,670</u> |

MULTNOMAH COUNTY, OREGON
Data Processing Fund
Reconciliation of Budgetary Revenues and Expenditures to Proprietary Revenues and Expenses
For the year ended June 30, 2003
(amounts expressed in thousands)

| | <u>Revenues</u> | <u>Expenditures</u> |
|----------------------------------|-------------------|---------------------|
| Data Processing Operating Fund | \$ 23,266 | \$ 23,008 |
| Depreciation expense | - | 801 |
| Debt principal payments | - | (1,060) |
| Capital Outlay | - | (388) |
| | <u> </u> | <u> </u> |
| Revenues and expenses - page 115 | <u>\$ 23,266</u> | <u>\$ 22,361</u> |

MULTNOMAH COUNTY, OREGON
Mail/Distribution Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2003
(amounts expressed in thousands)

| | Budgeted Amounts | | Actual | Variance with |
|---------------------------------|-------------------------|--------------|----------------|----------------------|
| | Original | Final | Amounts | Final Budget |
| | | | | Favorable |
| | | | | (Unfavorable) |
| REVENUES | | | | |
| Intergovernmental: | | | | |
| Federal, state, and local | \$ 51 | \$ 51 | \$ 56 | \$ 5 |
| Interest | 2 | 2 | 2 | - |
| Other - service reimbursements | 1,453 | 1,438 | 1,424 | (14) |
| Total revenues | <u>1,506</u> | <u>1,491</u> | <u>1,482</u> | <u>(9)</u> |
| EXPENDITURES | | | | |
| Business and community services | 1,525 | 1,510 | 1,380 | 130 |
| Nondepartmental | 64 | 64 | - | 64 |
| Total expenditures | <u>1,589</u> | <u>1,574</u> | <u>1,380</u> | <u>194</u> |
| Excess (deficiency) of revenues | | | | |
| over (under) expenditures | (83) | (83) | 102 | 185 |
| Fund balances - beginning | 83 | 83 | 101 | 18 |
| Fund balances - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 203</u> | <u>\$ 203</u> |

MULTNOMAH COUNTY, OREGON
Mail / Distribution Fund
Reconciliation of Budgetary Revenues and Expenditures to Proprietary Revenues and Expenses
For the year ended June 30, 2003
(amounts expressed in thousands)

| | <u>Revenues</u> | <u>Expenditures</u> |
|------------------------------------|-----------------------------|-----------------------------|
| Mail / Distribution Operating Fund | \$ 1,482 | \$ 1,380 |
| | <u> </u> | <u> </u> |
| Revenues and expenses - page 115 | <u>\$ 1,482</u> | <u>\$ 1,380</u> |

MULTNOMAH COUNTY, OREGON
Facilities Management Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2003
(amounts expressed in thousands)

| | Budgeted Amounts | | Actual | Variance with |
|---|-------------------------|--------------|----------------|----------------------|
| | Original | Final | Amounts | Final Budget |
| | | | | favorable |
| | | | | (unfavorable) |
| REVENUES | | | | |
| Intergovernmental - local | \$ 536 | \$ 536 | \$ - | \$ (536) |
| Charges for services | 1,109 | 1,109 | 1,544 | 435 |
| Miscellaneous | 2,826 | 2,826 | 98 | (2,728) |
| Other - service reimbursements | 37,646 | 36,264 | 35,912 | (352) |
| Total revenues | 42,117 | 40,735 | 37,554 | (3,181) |
| EXPENDITURES | | | | |
| Business and community services | 38,434 | 37,515 | 34,692 | 2,823 |
| Excess of revenues over expenditures | 3,683 | 3,220 | 2,862 | (358) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 258 | 721 | 721 | - |
| Transfers out | (3,859) | (3,859) | (3,663) | 196 |
| Total other financing uses | (3,601) | (3,138) | (2,942) | 196 |
| Net change in fund balances | 82 | 82 | (80) | (162) |
| Fund balances - beginning | 250 | 250 | 94 | (156) |
| Fund balances - ending | \$ 332 | \$ 332 | \$ 14 | \$ (318) |

MULTNOMAH COUNTY, OREGON
Facilities Management Fund
Reconciliation of Budgetary Revenues and Expenditures to Proprietary Revenues and Expenses
For the Year ended June 30, 2003
(amounts expressed in thousands)

| | <u>Revenues</u> | <u>Expenditures</u> |
|--------------------------------------|------------------|---------------------|
| Facilities Management Operating Fund | \$ 37,554 | \$ 34,692 |
| Depreciation expense | - | 8 |
| Capital outlay | - | (31) |
| Revenues and expenses - page 115 | <u>\$ 37,554</u> | <u>\$ 34,669</u> |