INTERNAL SERVICE FUNDS

Internal service funds are one of two types of proprietary funds used to centralize and allocate the cost of certain services provided on a cost-reimbursement basis primarily to County departments as well as to other government agencies. User charges are based upon standard rates calculated on an estimated cost recovery basis.

PUBLIC WORKS SERVICES

This fund coordinates the County's property management activities and provides administrative, engineering, construction, and maintenance services to various County departments as well as other governmental units.

HEAVY EQUIPMENT

This fund maintains the County's fleet of machinery and construction equipment and rents such equipment to County departments and other governmental units.

TRANSPORTATION

This fund provides for the acquisition, maintenance, and replacement of County automobiles and light trucks, which it rents to various County departments and non-County entities.

GENERAL INSURANCE

This fund administers certain commercial and County self-insurance programs, principally worker's compensation, medical malpractice, and general insurance. It also administers the hazardous materials program which provides for waste handling, disposal, and reporting.

INFORMATION TECHNOLOGY SERVICES

This fund is responsible for the design, implementation, and maintenance of the telecommunication network as well as the computer-assisted systems which support the information processing requirements of the County departments and certain non-County entities.

GENERAL SERVICES

This fund's services include graphics, mailroom, stores, purchasing, security, maintenance, custodial, and landscaping provided to all County departments and certain non-County entities. The fund also administers the utilities program and the job order contract program, which contracts with outside vendors to provide maintenance projects for County departments.

EMPLOYEE BENEFITS INSURANCE

This fund administers the County's commercial employees' group medical plan and disability income protection plan and the self-insured, wage-supplement, and unemployment insurance programs. The fund, operated by the Human Resources Department, collects premiums from County agencies, departments and employees, and makes benefit payments through outside settlement agents.

PERSONNEL SERVICES

This fund administers the training services offered to County and non-County entities. Services include assessment of the requesting entity's needs as well as the development and delivery of comprehensive programs. This fund, operated by the Human Resources Department, provides these services at cost to both County departments and outside entities.

COUNTY OF VENTURA COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS JUNE 30, 2015 (In Thousands)

		T ()		blic Works		F (т	
		Total		Services	Heavy	Equipment	1 ra	nsportation
ASSETS Current assets:								
Cash and investments	\$	206,501	\$	6,581	\$	5,438	\$	6,482
Receivables. net	φ	2.657	φ	99	φ	3,458	φ	76
Due from other funds		23,005		3,762		400		1,368
Due from other governmental agencies		116		75		-		6
Inventories and other assets		3,384		74		-		457
Restricted cash and investments		592		-		-		-
Total current assets		236,255		10.591	-	5.841		8,389
Noncurrent assets:								
Long-term receivables		97		-		-		-
Capital assets:								
Nondepreciable:								
Land		770		-		-		-
Construction in progress		1,199		-		5		581
Depreciable:								
Land improvements		1,208		-		-		-
Structures and improvements		10,200		722		9		869
Equipment/Vehicles		94,942		589		17,725		41,870
Software		14,583		1,383		-		5
Less accumulated depreciation		(60,382)		(1,141)		(9,076)		(21,509)
Total noncurrent assets		62,617		1,553		8,663		21,816
Total assets		298,872		12,144		14,504		30,205
DEFERRED OUTFLOWS OF RESOURCES								
Deferred outflow related to pensions		10,538		4,686		102		340
Total deferred outflows of resources		10,538		4,686		102		340
Total assets and deferred outflows of resources	\$	309,410	\$	16,830	\$	14,606	\$	30,545
LIABILITIES							_	
Current liabilities:								
Accounts payable	\$	5,528	\$	111	\$	7	\$	270
Due to other funds		2,243		236		175		184
Accrued liabilities		6,533		987		21		72
Compensated absences, current		4,045		1,868		43		133
Claims liabilities, current		31,150		-		-		-
Certificates of participation, tax-exempt commercial paper, and								
loans payable, current		1,437		-		-		19
Total current liabilities		50,936		3,202		246		678
Noncurrent liabilities:								
Unearned revenue		312		287		-		-
Deposits and other liabilities		503		-		-		-
Compensated absences, noncurrent		3,088		1,557		20		78
Net pension liability		33,500		14,899		324		1,082
Claims liabilities, noncurrent		117,912		-		-		-
Certificates of participation, tax-exempt commercial paper, and		11.045						1.0
loans payable, noncurrent		11,045		-		-		162
Total noncurrent liabilities		166,360		16,743		344		1,322
Total liabilities		217,296		19,945		590		2,000
DEFERRED INFLOWS OF RESOURCES								
Deferred inflow related to pensions		20,634		9,172		200		667
Total deferred inflows of resources		20,634		9,172		200		667
NET POSITION								
Net investment in capital assets		50,630		1,553		8,663		21,635
Unrestricted (deficit)		20,850		(13,840)		5,153		6,243
Total net position		71,480		(12,287)		13,816		27,878
Total liabilities, deferred inflows of resources, and net	\$	309,410	\$	16,830	\$	14,606	\$	30,545
position	—	557,110	Ť	10,000	—	1 .,000	Ψ	20,010

COUNTY OF VENTURA COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS JUNE 30, 2015 (In Thousands)

Gener	al Insurance		Information Technology Services	Ger	eral Services		Employee Benefits Insurance		Person Servic		
		-				-		-	2011		ASSETS
											Current assets:
\$	156,506	\$	14,174	\$	12,970	\$	3,858	\$	\$	492	Cash and investments
	858		121		1,243		221			36	Receivables, net
	14,206		1,132 25		2,132 10		4			1	Due from other funds
	116		2,148		589		-			-	Due from other governmental agencies Inventories and other assets
	-		418		174		-			-	Restricted cash and investments
	171.686		18.018		17.118	-	4.083	-		529	Total current assets
	1/1,000	-	10,010		17,110	-	1,005	-		027	Noncurrent assets:
	97		-		-		-			-	Long-term receivables
											Capital assets:
											Nondepreciable:
	770		-		-		-			-	Land
	-		9		604		-			-	Construction in progress
			1,208								Depreciable: Land improvements
	-		2,312		6,288		-			-	Structures and improvements
			28,036		6,714		8			-	Equipment/Vehicles
	-		12,233		878		84			_	Software
	-		(22,198)		(6,436)		(22)			-	Less accumulated depreciation
	867		21,600		8,048	_	70			-	Total noncurrent assets
	172,553	_	39,618		25,166	_	4,153			529	Total assets
											DEFERRED OUTFLOWS OF RESOURCES
	176	_	2,822		2,163	_	213	-		36	Deferred outflow related to pensions
	176	_	2,822		2,163	_	213	-		36	Total deferred outflows of resources
\$	172,729	\$	42,440	\$	27,329	\$	4,366	\$	\$	565	Total assets and deferred outflows of resources
											LIABILITIES
											Current liabilities:
\$	777	\$	1,466	\$	2,710	\$	186	\$	\$	1	Accounts payable
	1,145 41		23		469 461		8			3 7	Due to other funds
	41 81		4,528 1,037		461 781		416 87			15	Accrued liabilities Compensated absences, current
	30,988		1,037		/01		162			-	Claims liabilities, current
	50,700						102				Certificates of participation, tax-exempt commercial paper, and
	-		977		441		-			-	loans payable, current
	33,032	_	8,031		4,862	_	859			26	Total current liabilities
								-			Noncurrent liabilities:
	-		-		25		-			-	Unearned revenue
	-		503		-		-			-	Deposits and other liabilities
	37		665		667		64			-	Compensated absences, noncurrent
	558 117,912		8,956		6,888		680			113	Net pension liability Claims liabilities, noncurrent
	117,912		-		-		-			-	Certificates of participation, tax-exempt commercial paper, and
	-		8,364		2,519		-			-	loans payable, noncurrent
	118,507	-	18,488		10,099	-	744	-		113	Total noncurrent liabilities
	151,539		26,519		14,961		1,603			139	Total liabilities
-		-				_		-			DEFERRED INFLOWS OF RESOURCES
	345	_	5,541		4,223	_	416	_		70	Deferred inflow related to pensions
	345	_	5,541		4,223	_	416			70	Total deferred inflows of resources
	_	_						_			NET POSITION
	770		12,677		5,262		70				Net investment in capital assets
	20,075	_	(2,297)		2,883	_	2,277	-		356	Unrestricted (deficit)
	20,845	_	10,380		8,145	_	2,347	-		356	Total net position
\$	172,729	\$	42,440	\$	27,329	\$	4,366	\$	5	565	Total liabilities, deferred inflows of resources, and net position
		<u> </u>	,	<u> </u>		-	,- • •	Ě			net position

COUNTY OF VENTURA COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION INTERNAL SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (In Thousands)

	Total	Public Works Services	Heavy Equipment	Transportation
Operating Revenues:				
Charges for services	\$ 188,733	\$ 42,265	\$ 4,411	\$ 12,675
Rents and royalties	269	202	-	-
Miscellaneous	325	68		
Total operating revenues	189,327	42,535	4,411	12,675
Operating Expenses:				
Salaries and benefits	76,538	34,557	728	2,060
Services and supplies	71,592	6,669	2,069	6,853
Insurance premiums	4,612	103	16	16
Provision for claims	31,834	-	-	-
Depreciation and amortization	9,768	141	1,125	3,726
Total operating expenses	194,344	41,470	3,938	12,655
Operating income (loss)	(5,017)	1,065	473	20
Nonoperating revenues (expenses):				
State and federal grants	10	-	-	10
Gain from insurance recovery	384	-	36	348
Gain (loss) from sale (disposal) of capital assets	(1,525)	(1)	18	10
Interest and investment income	917	37	17	32
Interest expense	(277)			
Total nonoperating revenues (expenses)	(491)	36_	71	400
Income (loss) before transfers	(5,508)	1,101	544	420
Capital grants and contributions	273	-	-	-
Transfers in	1,277	118	154	261
Transfers out	(126)			
Change in net position	(4,084)	1,219	698	681
Net position - beginning, as restated	75,564	(13,506)	13,118	27,197
Net position - ending	\$ 71,480	\$ (12,287)	\$ 13,816	\$ 27,878

COUNTY OF VENTURA COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION INTERNAL SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (In Thousands)

	General	Те	formation chnology Services	General Services	В	nployee enefits surance	sonnel	
								Operating Revenues:
\$	35,695	\$	39,716	\$ 44,222	\$	9,153	\$ 596	Charges for services
	-		10	57		-	-	Rents and royalties
	13		57	104		83	 -	Miscellaneous
	35,708		39,783	 44,383		9,236	 596	Total operating revenues
								Operating Expenses:
	1,230		20,423	15,751		1,539	250	Salaries and benefits
	3,869		17,939	26,691		7,093	409	Services and supplies
	4,296		76	100		4	1	Insurance premiums
	30,988		-	-		846	-	Provision for claims
			3,927	 814		35	 -	Depreciation and amortization
	40,383		42,365	 43,356		9,517	 660	Total operating expenses
	(4,675)		(2,582)	 1,027		(281)	 (64)	Operating income (loss)
	-		-	-		-	-	Nonoperating revenues (expenses): State and federal grants
	-		-	-		-	-	Gain from insurance recovery
	-		(1,470)	2		(84)	-	Gain (loss) from sale (disposal) of capital assets
	690		66	54		18	3	Interest and investment income
	-		(242)	 (35)		-	 -	Interest expense
	690		(1,646)	 21		(66)	 3	Total nonoperating revenues (expenses)
	(3,985)		(4,228)	1,048		(347)	(61)	Income (loss) before transfers
	-		-	273		-	-	Capital grants and contributions
	-		714	-		30	-	Transfers in
	-		-	 -		-	 (126)	Transfers out
	(3,985)		(3,514)	1,321		(317)	(187)	Change in net position
	24,830		13,894	 6,824		2,664	 543	Net position - beginning, as restated
<u>\$</u>	20,845	\$	10,380	\$ 8,145	\$	2,347	\$ 356	Net position - ending

		Total		blic Works Services	leavy lipment	Trar	nsportation
Cash flows from operating activities:					 		
Cash receipts from customers	\$	14,661	\$	337	\$ 41	\$	384
Cash receipts from other funds		177,166		43,136	4,740		13,285
Cash receipts from other sources		213		-	-		-
Cash paid to suppliers for goods and services		(54,548)		(1,779)	(484)		(5,726)
Cash paid to employees for services		(81,916)		(36,866)	(786)		(2,269)
Cash paid to other funds		(18,270)		(4,975)	(1,772)		(1,455)
Cash paid for insurance premiums		(4,405)		-	-		-
Cash paid for judgments and claims		(25,747)		-	-		
Net cash provided by (used in) operating activities		7,154		(147)	 1,739		4,219
Cash flows from noncapital financing activities:							
Transfers received		1,277		118	154		261
Transfers paid		(126)		-	-		-
Advances to other funds		6,000		-	-		-
State and federal grant receipts	_	10		-	 -		10
Net cash provided by (used in) noncapital							
financing activities		7,161	_	118	 154		271
Cash flows from capital and related financing activities:							
Proceeds from capital grants and contributions		273		-	-		-
Proceeds from insurance recovery		384		-	36		348
Acquisition and construction of capital assets		(9,240)		(415)	(198)		(5,073)
Principal paid on capital lease obligations		(20)		-	-		(20)
Principal paid on capital debt		(1,275)		-	-		-
Interest paid on capital debt		(400)		-	-		-
Proceeds from sales of capital assets	_	165	_	-	 35		126
Net cash provided by (used in) capital and related							
financing activities		(10,113)	_	(415)	 (127)		(4,619)
Cash flows from investing activities:							
Interest and investment income received		893	_	36	 13		30
Net cash provided by investing activities		893		36	 13		30
Net increase (decrease) in cash and cash equivalents		5,095		(408)	1,779		(99)
Total cash and cash equivalents, beginning of the year		201,406		6,989	 3,659		6,581
Total cash and cash equivalents, end of the year	\$	206,501	\$	6,581	\$ 5,438	\$	6,482

General Insurance \$ 22 35,637 107 (2,939) (1,313) (1,313)	Information Technology Services \$ 1,056 38,434 2 (15,414) (21,921) (21,921)	General Services \$ 4,020 40,924 104 (26,480) (16,872) (16,872)	Employee Benefits Insurance \$ 8,326 875 (1,555) (1,621) (1,621)	Personnel Services \$ 475 135 (171) (268) (255)	Cash flows from operating activities: Cash receipts from customers Cash receipts from other funds Cash receipts from other sources Cash paid to suppliers for goods and services Cash paid to employees for services
(471) (4,405)	(3,452)	(381)	(5,509)	(255)	Cash paid to other funds Cash paid for insurance premiums
(24,866)			(881)		Cash paid for judgments and claims
1,772	(1,295)	1,315	(365)	(84)	Net cash provided by (used in) operating activities
-	714	-	30	(126)	Cash flows from noncapital financing activities: Transfers received Transfers paid
6,000	-	-	-	-	Advances to other funds
					State and federal grant receipts Net cash provided by (used in) noncapital
6,000	714		30	(126)	financing activities
- - - - - -	(2,374) (830) (365) (3,569)	$ \begin{array}{r} 273 \\ (1,180) \\ (445) \\ (35) \\ - 4 \\ (1,383) \end{array} $	- - - - - - -	- - - - - - -	Cash flows from capital and related financing activities: Proceeds from capital grants Proceeds from insurance recovery Acquisition and construction of capital assets Principal paid on capital lease obligations Principal paid on capital debt Interest paid on capital debt Proceeds from sales of capital assets Net cash provided by (used in) capital and related financing activities
<u>671</u> 671	<u>71</u> 71	<u>52</u> 52	<u>17</u> 17	3	Cash flows from investing activities: Interest and investment income received Net cash provided by investing activities
8,443 <u>148,063</u> \$ 156,506	(4,079) 18,253 \$ 14,174	(16) <u>12,986</u> <u>\$ 12,970</u>	(318) 4,176 \$ 3,858	(207) 699 \$ 492	Net increase (decrease) in cash and cash equivalents Total cash and cash equivalents, beginning of the year Total cash and cash equivalents, end of the year

Reconciliation of operating income (loss) to tet cash Provided (used) by operating activities: Operating income (loss)\$ (5,017) \$ 1,065 \$ 473 \$ 20Adjustments to reconcile operating gincome (loss) to cash flows from operating activities: Depreciation and amortization9,7681411,1253,726Decrease (increase) in: Accounts receivable71114421126Due from other governmental agencies11(2)-6Inventories and other assets(312)(23)-58Long-term receivables94Defered outflow pension(10,538)(4,686)(102)(349)Accounts payable(1,212)(2)(35)(349)Accounts payable(1,212)(2)(35)(349)Accured liabilities6,311Deposits and other liabilities502Deposits and other liabilities502Deposits and other liabilities5031(16,398)(7,288)(159)Defered inflow pension206349,172200667Net cash provided by (used in) operating activities\$1,58\$1\$Noncash financing, capital, and investing activities: Noncash retrimem of capital assets related to accounts payable\$493\$\$\$\$Noncash financing, capital, and investing activities: Noncash interist\$\$1,590(1)(17)(16)Decrease (decrease) in			Total		lic Works ervices		Heavy uipment	Tra	nsportation
Operating income (loss)\$ (5,017)\$ 1,065\$ 473\$ 20Adjustments to reconcile operating activities: Depreciation and amortization9,7681411,1253,726Decrease (increase) in: Accounts receivable71114421126Due from other funds1,585888349863Due from other governmental agencies11(2)-6Inventories and other assets(312)(23)-58Long-term receivables94Deferred outflow pension(10,538)(4,686)(102)(340)Increase (decrease) in: Accounts payable(1,212)(2)(35)(349)Accured liabilities6,311Deposits and other funds19541(136)(12)Unearned revenue(92)(92)Compensated absences5733331(19)Net cash provided by (used in) operating activities20,6349,172200667Noncash financing, capital, and investing activities: $$20,634$ 9,172200667Noncash retirement of capital assets related to accounts payable\$ 493\$ 1\$ -\$ 1Noncash retirement of capital assets related to accounts payable\$ 493\$ 1\$ -\$ 1Noncash retirement of capital assets related to accounts payable\$ (1,690)(1)(17)(116)Increase (decrease) in capital assets related to accounts payable\$ 20,6									
Adjustments to reconcile operating activities: 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>									
to eash flows from operating activities: Depretation and amortization 9,768 141 1,125 3,726 Decrease (increase) in: Accounts receivable 711 144 21 126 Due from other funds 1,585 888 349 863 Due from other governmental agencies 11 (2) - 66 Inventories and other assets (312) (23) - 58 Long-term receivable 94		\$	(5,017)	\$	1,065	\$	473	\$	20
Depreciation and amortization 9,768 141 1,125 3,726 Decrease (increase) in: Accounts receivable 711 144 21 126 Due from other funds 1,585 888 349 863 Due from other governmental agencies 11 (2) - 6 Inventories and other assets (312) (23) - 58 Long-term receivables 94 - - - Deferred outflow pension (10,538) (4,686) (102) (340) Increase (decrease) in: 195 41 (136) (12) Accounts payable (1,212) (2) (35) (349) Accounts payable (1,212) (2) (35) (349) Accounts payable (1,212) (2) (2) - - Claims liabilities 6,311 - - - - Deposits and other liabilities 502 - - - - Compensated absences 573 333 1 (19) (531) Deferred inflow pen									
Decrease (increase) in:Accounts receivable71114421126Due from other governmental agencies1,585888349863Due from other governmental agencies11(2)-6Inventories and other assets(312)(23)-58Long-term receivables94Deferred outflow pension(10,538)(4,686)(102)(340)Increase (decrease) in:Accounts payable(1,212)(2)(35)(349)Accounts payable(1,212)(2)(35)(349)Accounts payableCounts payable(1,212)(2)(31)Accounts fibilities6,311Deposits and other liabilities502Compensated absences5733331(19)(19)Net cash provided by (used in) operating activities20,6349,172200667Net cash provided by (used in) operating activities\$7,154\$1471\$1,739\$4,219Noncash retirement of capital assets(1,690)(1)(17)(116)(116)(116)(12)(116)Increase (decrease) in restricted assets with fiscal agents(593)									
Accounts receivable 711 144 21 126 Due from other funds 1,585 888 349 863 Due from other governmental agencies 11 (2) - 6 Inventories and other assets (312) (23) - 58 Long-term receivables 94 - - - Deferred outflow pension (10,538) (4,686) (102) (340) Increase (decrease) in: - - - - Accounts payable (1,212) (2) (35) (349) Accounts payable 195 41 (136) (12) Unearned revenue (92) (92) - - Compensted abs	Depreciation and amortization		9,768		141		1,125		3,726
Due from other funds1,585888349863Due from other governmental agencies11(2)-6Inventories and other assets(312)(23)-58Long-term receivables94Deferred outflow pension(10,538)(4,686)(102)(340)Increase (decrease) in:33916224Accounts payable(1,212)(2)(35)(349)Account funds19541(136)(12)Une to other funds19541(136)(12)Uneamed revenue(92)(92)Claims liabilities502Deposits and other liabilities502Compensated absences5733331(19)Net cash provided by (used in) operating activities 20.634 9,172200667Nercase (decrease) in capital assets related to accounts payable\$493\$1\$-\$Noncash financing, capital, and investing activities: $$7,154$ \$(147)\$1,739\$4,219Noncash retirement of capital assets(1,690)(1)(17)(116)Increase (decrease) in fair value of investments(26)(2)(4)(2)Decrease in restricted assets with fiscal agents(593)	Decrease (increase) in:								
Due from other governmental agencies11(2)-6Inventories and other assets(312)(23)-58Long-term receivables94Deferred outflow pension(10,538)(4,686)(102)(340)Increase (decrease) in:(1,212)(2)(35)(349)Accounts payable(1,212)(2)(35)(349)Account payable(1,212)(2)(35)(12)Unearned revenue(92)(92)Claims liabilities502Deposits and other liabilities502Compensated absences5733331(19)Net cash provided by (used in) operating activities 20.634 9.172 200 667 Noncash financing, capital, and investing activities: 11.5 5.154 5.1172 200 667 Noncash retirement of capital assets related to accounts payable 5.493 5.1 55 1.5 Noncash retirement of capital assets $(1,690)$ (1) (17) (116) Increase (decrease) in capital assets (26) (2) (4) (2) Decrease in restricted assets with fiscal agents (26) (2) (4) (2)	Accounts receivable		711		144		21		126
Inventories and other assets (312) (23) $ 58$ Long-term receivables 94 $ -$ Deferred outflow pension $(10,538)$ $(4,686)$ (102) (340) Increase (decrease) in: $(10,538)$ $(4,686)$ (102) (340) Accounts payable $(1,212)$ (2) (35) (349) Accrued liabilities 339 162 2 4 Due to other funds 195 41 (136) (12) Unearned revenue (92) (92) $ -$ Claims liabilities 502 $ -$ Deposits and other liabilities 502 $ -$ Compensated absences 573 333 1 (19) Net pension liability $(16,398)$ $(7,288)$ (159) (531) Deferred inflow pension $20,634$ $9,172$ 200 667 Net cash provided by (used in) operating activities $\frac{1}{5}$ $\frac{1}{147}$ $\frac{5}{5}$ $\frac{1}{160}$ Noncash financing, capital, and investing activities: $\frac{1}{(260)}$ $\frac{1}{(1)}$ $\frac{1}{(17)}$ $\frac{1}{(16)}$ Increase (decrease) in fair value of investments (26) (2) (4) (2) Decrease in restricted assets with fiscal agents (593) $ -$	Due from other funds		1,585		888		349		863
Long-term receivables94Deferred outflow pension $(10,538)$ $(4,686)$ (102) (340) Increase (decrease) in: $(10,538)$ $(4,686)$ (102) (340) Accounts payable $(1,212)$ (2) (35) (349) Accured liabilities 339 162 2 4 Due to other funds 195 41 (136) (12) Unearned revenue (92) (92) Claims liabilities 502 Deposits and other liabilities 502 Compensated absences 573 333 1 (19) Net pension liability $(16,398)$ $(7,288)$ (159) (531) Deferred inflow pension $20,634$ $9,172$ 200 667 Net cash provided by (used in) operating activities $$7,154$ $$ (147)$ $$ 1,739$ $$ 4,219$ Noncash financing, capital, and investing activities: $$(1,690)$ (1) (17) (116) Increase (decrease) in capital assets related to accounts payable $$ 493$ $$ 1$ $$ $ 1$ Noncash retirement of capital assets $(1,690)$ (1) (17) (116) Increase (decrease) in fair value of investments (26) (2) (4) (2) Decrease in restricted assets with fiscal agents (593) $ -$	Due from other governmental agencies		11		(2)		-		6
Deferred outflow pension (10,538) (4,686) (102) (340) Increase (decrease) in: (1,212) (2) (35) (349) Accounts payable (1,212) (2) (35) (349) Accrued liabilities 339 162 2 4 Due to other funds 195 41 (136) (12) Unearned revenue (92) (92) - - Claims liabilities 502 - - - Deposits and other liabilities 502 - - - Compensated absences 573 333 1 (19) Net pension liability (16,398) (7,288) (159) (531) Deferred inflow pension 20,634 9,172 200 667 Net cash provided by (used in) operating activities \$ 7,154 \$ (147) \$ 1,739 \$ 4,219 Noncash financing, capital, and investing activities: [16,690) (1) (17) (116) Increase (decrease) in capital assets [16,690) (1) (17) (116)	Inventories and other assets		(312)		(23)		-		58
Increase (decrease) in:(1,212)(2)(35)(349)Accounts payable(1,212)(2)(35)(349)Accrued liabilities33916224Due to other funds19541(136)(12)Uncarned revenue(92)(92)Claims liabilities $6,311$ Deposits and other liabilities 502 Compensated absences 573 333 1(19)Net pension liability(16,398)(7,288)(159)(531)Deferred inflow pension $20,634$ $9,172$ 200 667 Net cash provided by (used in) operating activities $$7,154$ \$(147)\$1,739\$ $4,219$ Noncash financing, capital, and investing activities: $$1690$ (1)(17)(116)Increase (decrease) in capital assets related to accounts payable\$ 493 \$1\$-\$1Noncash retirement of capital assets(1,690)(1)(17)(116)Increase (decrease) in fair value of investments(26)(2)(4)(2)Decrease in restricted assets with fiscal agents(593)	Long-term receivables		94		-		-		-
Increase (decrease) in:(1,212)(2)(35)(349)Accounts payable(1,212)(2)(35)(349)Accrued liabilities33916224Due to other funds19541(136)(12)Uncarned revenue(92)(92)Claims liabilities $6,311$ Deposits and other liabilities 502 Compensated absences 573 333 1(19)Net pension liability(16,398)(7,288)(159)(531)Deferred inflow pension $20,634$ $9,172$ 200 667 Net cash provided by (used in) operating activities $$7,154$ \$(147)\$1,739\$ $4,219$ Noncash financing, capital, and investing activities: $$1690$ (1)(17)(116)Increase (decrease) in capital assets related to accounts payable\$ 493 \$1\$-\$1Noncash retirement of capital assets(1,690)(1)(17)(116)Increase (decrease) in fair value of investments(26)(2)(4)(2)Decrease in restricted assets with fiscal agents(593)	Deferred outflow pension		(10,538)		(4,686)		(102)		(340)
Accrued liabilities339 162 2 4 Due to other funds195 41 (136) (12) Unearned revenue (92) (92) $ -$ Claims liabilities $6,311$ $ -$ Deposits and other liabilities 502 $ -$ Compensated absences 573 333 1 (19) Net pension liability $(16,398)$ $(7,288)$ (159) (531) Deferred inflow pension $20,634$ $9,172$ 200 667 Net cash provided by (used in) operating activities $\frac{1}{2}$ $\frac{1}{3}$ $\frac{1}{3}$ $\frac{1}{3}$ Noncash financing, capital, and investing activities: $\frac{1}{2}$ $\frac{1}{3}$ $\frac{1}{3}$ $\frac{1}{3}$ $\frac{1}{3}$ Noncash retirement of capital assets related to accounts payable $\frac{5}{493}$ $\frac{1}{3}$ $\frac{5}{1}$ $\frac{5}{1}$ $\frac{1}{3}$ $\frac{1}{10}$ Noncash retirement of capital assets $(1,690)$ (1) (17) (116) Increase (decrease) in fair value of investments (26) (2) (4) (2) Decrease in restricted assets with fiscal agents (593) $ -$	Increase (decrease) in:								× /
Due to other funds19541(136)(12)Unearned revenue(92)(92)Claims liabilities $6,311$ Deposits and other liabilities 502 Compensated absences 573 333 1(19)Net pension liability(16,398)(7,288)(159)(531)Deferred inflow pension $20,634$ $9,172$ 200 667 Net cash provided by (used in) operating activities $$7,154$ $$(147)$ $$1,739$ $$4,219$ Noncash financing, capital, and investing activities: $$$1,54$ $$(147)$ $$$1,739$ $$4,219$ Noncash retirement of capital assets related to accounts payable $$493$ $$1$ $$$ $$1$ Noncash retirement of capital assets $(1,690)$ (1) (17) (116) Increase (decrease) in fair value of investments (26) (2) (4) (2) Decrease in restricted assets with fiscal agents (593)	Accounts payable		(1,212)		(2)		(35)		(349)
Uncarned revenue(92)(93)(93)(10)(11)(110)(116)(116)(116)(93) <t< td=""><td>Accrued liabilities</td><td></td><td>339</td><td></td><td>162</td><td></td><td>2</td><td></td><td>4</td></t<>	Accrued liabilities		339		162		2		4
Unearned revenue (92) <td>Due to other funds</td> <td></td> <td>195</td> <td></td> <td>41</td> <td></td> <td>(136)</td> <td></td> <td>(12)</td>	Due to other funds		195		41		(136)		(12)
Claims liabilities $6,311$ $ -$ Deposits and other liabilities 502 $ -$ Compensated absences 573 333 1 (19)Net pension liability $(16,398)$ $(7,288)$ (159) (531) Deferred inflow pension $20,634$ $9,172$ 200 667 Net cash provided by (used in) operating activities $$7,154$ $$(147)$ $$1,739$ $$4,219$ Noncash financing, capital, and investing activities: $$1,739$ $$$1,739$ $$4,219$ Noncash retirement of capital assets related to accounts payable Noncash retirement of capital assets $(1,690)$ (1) (17) (116) Increase (decrease) in fair value of investments Decrease in restricted assets with fiscal agents (26) (2) (4) (2)	Unearned revenue		(92)		(92)		-		-
Deposits and other liabilities 502 Compensated absences 573 333 1(19)Net pension liability(16,398) $(7,288)$ (159) (531) Deferred inflow pension $20,634$ $9,172$ 200 667 Net cash provided by (used in) operating activities $$7,154$ $$(147)$ $$1,739$ $$4,219$ Noncash financing, capital, and investing activities:Increase (decrease) in capital assets related to accounts payable Noncash retirement of capital assets $$(1,690)$ (1) (17) (116) Increase (decrease) in fair value of investments Decrease in restricted assets with fiscal agents (26) (2) (4) (2)	Claims liabilities		6,311		· · ·		-		-
Compensated absences5733331(19)Net pension liability $(16,398)$ $(7,288)$ (159) (531) Deferred inflow pension $20,634$ $9,172$ 200 667 Net cash provided by (used in) operating activities $$ 7,154$ $$ (147)$ $$ 1,739$ $$ 4,219$ Noncash financing, capital, and investing activities: $$ 7,154$ $$ (147)$ $$ 1,739$ $$ 4,219$ Noncash financing, capital, and investing activities: $$ (1,690)$ (1) (17) (116) Noncash retirement of capital assets related to accounts payable $$ 493$ $$ 1$ $$ - $ 1$ Noncash retirement of capital assets $(1,690)$ (1) (17) (116) Increase (decrease) in fair value of investments (26) (2) (4) (2) Decrease in restricted assets with fiscal agents (593) $ -$	Deposits and other liabilities				-		-		-
Net pension liability Deferred inflow pension Net cash provided by (used in) operating activities $(16,398)$ $20,634$ $(7,288)$ $9,172$ (159) 200 (531) 667 Noncash financing, capital, and investing activities: Increase (decrease) in capital assets related to accounts payable Noncash retirement of capital assets $\$$ $1,739$ $\$$ $\$$ $1,739$ $\$$ $4,219$ Noncash financing, capital, and investing activities: Increase (decrease) in capital assets related to accounts payable Noncash retirement of capital assets $\$$ $1,690$ $\$$ $1,600$ $1,60$			573		333		1		(19)
Deferred inflow pension 20,634 9,172 200 667 Net cash provided by (used in) operating activities \$ 7,154 \$ (147) \$ 1,739 \$ 4,219 Noncash financing, capital, and investing activities: \$ 7,154 \$ (147) \$ 1,739 \$ 4,219 Noncash financing, capital, and investing activities: \$ 1 \$ - \$ 1 Increase (decrease) in capital assets related to accounts payable \$ 493 \$ 1 \$ - \$ 1 Noncash retirement of capital assets \$ (1,690) (1) (17) (116) Increase (decrease) in fair value of investments \$ (26) (2) (4) (2) Decrease in restricted assets with fiscal agents \$ (593) - - -			(16.398)		(7.288)		(159)		
Net cash provided by (used in) operating activities\$ 7,154\$ (147)\$ 1,739\$ 4,219Noncash financing, capital, and investing activities: Increase (decrease) in capital assets related to accounts payable Noncash retirement of capital assets\$ 493\$ 1\$ - \$ 1Noncash retirement of capital assets(1,690)(1)(17)(116)Increase (decrease) in fair value of investments(26)(2)(4)(2)Decrease in restricted assets with fiscal agents(593)	1 5				· · · ·		· · ·		· · ·
activities\$ 7,154\$ (147)\$ 1,739\$ 4,219Noncash financing, capital, and investing activities: Increase (decrease) in capital assets related to accounts payable Noncash retirement of capital assets\$ 493\$ 1\$ -\$ 1Noncash retirement of capital assets Increase (decrease) in fair value of investments Decrease in restricted assets with fiscal agents\$ (26)(2)(4)(2)					/ 12/ -			_	
Noncash financing, capital, and investing activities: Increase (decrease) in capital assets related to accounts payable \$ 493 \$ 1 \$ - \$ 1 Noncash retirement of capital assets (1,690) (1) Increase (decrease) in fair value of investments (26) (2) Decrease in restricted assets with fiscal agents (593)		\$	7 1 5 4	\$	(147)	\$	1 739	\$	4 2 1 9
Increase (decrease) in capital assets related to accounts payable\$ 493 \$ 1 \$ - \$ 1Noncash retirement of capital assets(1,690)(1)(17)(116)Increase (decrease) in fair value of investments(26)(2)(4)(2)Decrease in restricted assets with fiscal agents(593)		Ψ	7,10	Ψ	(117)	Ψ	1,707	Ψ	1,217
Increase (decrease) in capital assets related to accounts payable\$ 493 \$ 1 \$ - \$ 1Noncash retirement of capital assets(1,690)(1)(17)(116)Increase (decrease) in fair value of investments(26)(2)(4)(2)Decrease in restricted assets with fiscal agents(593)									
Increase (decrease) in capital assets related to accounts payable\$ 493 \$ 1 \$ - \$ 1Noncash retirement of capital assets(1,690)(1)(17)(116)Increase (decrease) in fair value of investments(26)(2)(4)(2)Decrease in restricted assets with fiscal agents(593)	Noncash financing, capital, and investing activities:								
Increase (decrease) in fair value of investments(26)(2)(4)(2)Decrease in restricted assets with fiscal agents(593)		\$	493	\$	1	\$	-	\$	1
Decrease in restricted assets with fiscal agents (593)	Noncash retirement of capital assets		(1,690)		(1)		(17)		(116)
Decrease in restricted assets with fiscal agents (593)			· · · ·				(4)		(2)
6			· · ·		· · ·		-		-
			· · ·		-		-		-

	General surance	Techr	nation nology vices		General ervices	Be	ployee nefits irance	Personnel Services								Reconciliation of operating income (loss) to net cash
\$	(4,675)	\$ ((2,582)	\$	1,027	\$	(281)	\$	(64)	Provided (used) by operating activities: Operating income (loss) Adjustments to reconcile operating income (loss) to cash flows from operating activities:						
	-		3,927		814		35		-	Depreciation and amortization Decrease (increase) in:						
	_		5		436		(35)		14	Accounts receivable						
	(190)		(304)		(21)		(35)		-	Due from other funds						
	(1)0)		(301)		(21)		-		-	Due from other governmental agencies						
	(84)		(626)		363		-		-	Inventories and other assets						
	94		-		-		-		-	Long-term receivables						
	(176)	((2,822)		(2, 163)		(213)		(36)	Deferred outflow pension						
	. ,						. /		. ,	Increase (decrease) in:						
	(40)		(620)		(176)		25		(15)	Accounts payable						
	10		76		71		13		1	Accrued liabilities						
	405		(103)		(6)		6		-	Due to other funds						
	-		-		-		-		-	Unearned revenue						
	6,345		-		-		(34)		-	Claims liabilities						
	-		502		-		-		-	Deposits and other liabilities						
	13		113		98		32		2	Compensated absences						
	(275)		(4,409)		(3,351)		(329)		(56)	Net pension liability						
_	345		5,541		4,223		416		70	Deferred inflow pension						
¢	1 772	e d	(1.205)	¢	1 215	¢	(2(5))	¢	(0.4)	Net cash provided by (used in) operating activities						
2	1,772	<u>> (</u>	(1,295)	\$	1,315	\$	(365)	\$	(84)	activities						
¢		¢	10.0	<i>•</i>	10	¢		¢		Noncash financing, capital, and investing activities:						
\$	-	\$	496	\$	(6)	\$	1	\$	-	Increase (decrease) in capital assets related accounts payable						
	(20)	((1,470)		(2)		(84)		-	Noncash retirement of capital assets						
	(20)		5		(2)		(1)		-	Increase (decrease) in fair value of investments						
	-		(419)		(174)		-		-	Decrease in restricted assets with fiscal agents Decrease in noncash interest						
	-		(123)		-		-		-	Decrease in noncash interest						

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