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## INTERNAL SERVICE FUNDS

*Internal Service Funds* account for financing of goods or services provided to other county funds on a cost reimbursement basis. The accrual basis of accounting is used for *Internal Service Funds*.

**Equipment Services Division** – Purchases, maintains and repairs heavy equipment; and purchases materials needed to maintain county roadways. Rates for rental of equipment owned by the fund are intended to cover all costs of maintenance and repair, materials consumed, and future replacements. Roadway materials are billed at cost.

**Information Services** – Provides central computing and data processing services to all county departments. These services include design, development and implementation of new computer systems, as well as the maintenance and operation of existing systems. *Information Services* is also responsible for the maintenance and operation of county telecommunications systems. Funding is provided by user fees.

**Facilities Management** – Maintains and operates county buildings, including janitorial services, general maintenance and repairs, and grounds maintenance. User fees provide funding.

**Radio Communications** – Purchases, maintains and repairs the countywide microwave communications system, and associated radios and other hardware. Funding is provided by user fees.

**Fleet Rental Services** – Purchases, maintains and repairs county passenger vehicles. Rates for rental of vehicles owned by the fund are intended to cover all costs of maintenance and repair, materials and supplies consumed, and future replacements.

**General Services** – Provides and accounts for the following services to county government: office supplies, photocopying, printing, mail processing, routing, delivery services and records management. Funding is provided by user fees.

**Self-Insurance** – Manages county self-insurance activities, including purchasing of insurance coverage, payment of claim settlements, and minimization of potential loss exposure. Funding is provided by user fees based upon loss experience factors.

**Workers Compensation** – Administers employee safety and training programs in accordance with Washington Industrial Safety and Health Act of 1973, and the county self-insured workers compensation program as provided by the Industrial Insurance Act, Title 51, State of Washington. Funding is provided by premium charges to county departments.



**Internal Service Funds**  
**Combining Balance Sheet**  
 At December 31, 2000  
 Page 1 of 2

	<u>Equipment Services Division</u>	<u>Information Services</u>	<u>Facilities Management</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash In Treasury Pool	\$ 4,627,553	\$ 2,995,516	\$ 1,367,230
Accounts Receivable, Net	59,684	41,619	62
Due From Other Funds	1,033,878	422,229	125,275
Due From Other Governments	589	1,191	-
Interfund Loans Receivable, Current	11,405	-	-
Inventory, At Cost	1,272,271	8,875	128,269
Prepaid Expense	-	8,746	-
<b>Total Current Assets</b>	<u>7,005,380</u>	<u>3,478,176</u>	<u>1,620,836</u>
<b>Noncurrent Assets And Deferred Charges</b>			
Advances To Other Funds	<u>629,551</u>	<u>-</u>	<u>-</u>
<b>Property, Plant And Equipment, Net</b>			
Land	-	-	-
Plant And Equipment	22,442,027	6,366,122	224,500
Accumulated Depreciation	(10,724,054)	(4,175,414)	(130,487)
Construction In Progress	-	-	-
<b>Total Property, Plant And Equipment, Net</b>	<u>11,717,973</u>	<u>2,190,708</u>	<u>94,013</u>
<b>TOTAL ASSETS</b>	<u>\$ 19,352,904</u>	<u>\$ 5,668,884</u>	<u>\$ 1,714,849</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Current Liabilities</b>			
Vouchers And Accounts Payable	\$ 318,653	\$ 640,672	\$ 491,148
Due To Other Funds	14,574	37,723	22,495
Due To Component Unit	-	10,095	-
Due To Other Governments	-	-	65,366
Accrued Wages And Benefits Payable	125,471	699,538	233,732
Estimated Claims Settlements	-	-	-
Deferred Revenues	-	-	-
<b>Total Current Liabilities</b>	<u>458,698</u>	<u>1,388,028</u>	<u>812,741</u>
<b>Long-Term Liabilities</b>			
Advances From Other Funds	-	-	-
<b>Total Long-Term Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<u>458,698</u>	<u>1,388,028</u>	<u>812,741</u>
<b>Fund Equity</b>			
Contributed Capital	9,739,277	2,450,491	54,820
Retained Earnings-Unreserved	9,154,929	1,830,365	847,288
<b>Total Fund Equity</b>	<u>18,894,206</u>	<u>4,280,856</u>	<u>902,108</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 19,352,904</u>	<u>\$ 5,668,884</u>	<u>\$ 1,714,849</u>



**Internal Service Funds  
Combining Balance Sheet**  
At December 31, 2000  
Page 2 of 2

<u>Radio Communications</u>	<u>Fleet Rental Services</u>	<u>General Services</u>	<u>Self-Insurance</u>	<u>Workers Compensation</u>	<u>Total</u>
\$ 1,312,715	\$ 3,242,336	\$ 153,885	\$ 13,168,802	\$ 1,334,791	\$ 28,202,828
8,190	21,470	-	-	-	131,025
5,015	238,365	57,890	1,688	28,245	1,912,585
10,355	-	8,038	-	-	20,173
-	-	-	-	-	11,405
-	53,739	9,695	-	-	1,472,849
-	-	40,399	226,310	-	275,455
<u>1,336,275</u>	<u>3,555,910</u>	<u>269,907</u>	<u>13,396,800</u>	<u>1,363,036</u>	<u>32,026,320</u>
-	-	-	-	-	629,551
-	211,440	-	-	-	211,440
378,668	11,481,126	24,612	-	5,311	40,922,366
(236,200)	(4,997,663)	(20,480)	-	(996)	(20,285,294)
728,046	-	-	-	-	728,046
<u>870,514</u>	<u>6,694,903</u>	<u>4,132</u>	<u>-</u>	<u>4,315</u>	<u>21,576,558</u>
<u>\$ 2,206,789</u>	<u>\$ 10,250,813</u>	<u>\$ 274,039</u>	<u>\$ 13,396,800</u>	<u>\$ 1,367,351</u>	<u>\$ 54,232,429</u>
\$ 190,823	\$ 183,588	\$ 92,248	\$ 98,836	\$ 138,254	\$ 2,154,222
4,263	16,111	4,543	14,763	2,911	117,383
-	-	-	-	-	10,095
-	-	-	-	97,292	162,658
44,252	19,545	36,850	74,246	14,357	1,247,991
-	-	-	7,881,014	1,023,398	8,904,412
248,240	-	-	-	-	248,240
<u>487,578</u>	<u>219,244</u>	<u>133,641</u>	<u>8,068,859</u>	<u>1,276,212</u>	<u>12,845,001</u>
-	-	25,000	-	-	25,000
-	-	25,000	-	-	25,000
<u>487,578</u>	<u>219,244</u>	<u>158,641</u>	<u>8,068,859</u>	<u>1,276,212</u>	<u>12,870,001</u>
859,097	4,733,148	134,547	12,074	-	17,983,454
860,114	5,298,421	(19,149)	5,315,867	91,139	23,378,974
<u>1,719,211</u>	<u>10,031,569</u>	<u>115,398</u>	<u>5,327,941</u>	<u>91,139</u>	<u>41,362,428</u>
<u>\$ 2,206,789</u>	<u>\$ 10,250,813</u>	<u>\$ 274,039</u>	<u>\$ 13,396,800</u>	<u>\$ 1,367,351</u>	<u>\$ 54,232,429</u>



**Internal Service Funds**  
**Combining Statement Of Revenues, Expenses And Changes In Fund Equity**  
 For The Year Ended December 31, 2000  
 Page 1 of 2

	<u>Equipment Services Division</u>	<u>Information Services</u>	<u>Facilities Management</u>
<b>Operating Revenues</b>			
Charges For Services	\$ 7,653,991	\$ 11,878,850	\$ 6,816,442
<b>Operating Expenses</b>			
Personal Services	1,363,000	7,304,767	2,253,769
Materials And Supplies	2,794,596	1,440,188	327,033
System Support Service	541,436	2,451,124	3,938,671
Depreciation And Amortization	2,048,514	869,698	15,228
Insurance, Claims Settlements, And Other Charges	-	-	-
<b>Total Operating Expenses</b>	<u>6,747,546</u>	<u>12,065,777</u>	<u>6,534,701</u>
<b>OPERATING INCOME (LOSS)</b>	<u>906,445</u>	<u>(186,927)</u>	<u>281,741</u>
<b>Nonoperating Revenues (Expenses)</b>			
Interest Income	43,436	-	-
Interest Expense	-	(12,972)	-
Operating Grants	-	-	-
Gain (Loss) On Sale Of Equipment	510,802	(39,529)	(4,170)
<b>Total Nonoperating Revenues (Expenses)</b>	<u>554,238</u>	<u>(52,501)</u>	<u>(4,170)</u>
<b>NET INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	1,460,683	(239,428)	277,571
Operating Transfers In	-	84,550	-
Operating Transfers Out	-	-	-
Transfer To Component Unit	-	(37,050)	-
<b>NET INCOME (LOSS)</b>	1,460,683	(191,928)	277,571
<b>FUND EQUITY - Beginning Of Year</b>	17,208,901	4,372,784	579,605
Increase In Contributed Capital	224,622	100,000	44,932
Residual Equity Transfers Out	-	-	-
<b>FUND EQUITY - End Of Year</b>	<u>\$ 18,894,206</u>	<u>\$ 4,280,856</u>	<u>\$ 902,108</u>



**Internal Service Funds**  
**Combining Statement Of Revenues, Expenses And Changes In Fund Equity**  
 For The Year Ended December 31, 2000  
 Page 2 of 2

<u>Radio Communications</u>	<u>Fleet Rental Services</u>	<u>General Services</u>	<u>Self-Insurance</u>	<u>Workers Compensation</u>	<u>Total</u>
\$ 1,246,905	\$ 2,883,777	\$ 2,364,473	\$ 6,230,263	\$ 1,772,143	\$ 40,846,844
418,818	190,189	389,300	427,724	147,464	12,495,031
1,257,097	836,184	1,627,963	20,880	8,107	8,312,048
149,159	339,296	241,619	1,009,485	203,715	8,874,505
27,269	1,462,455	401	-	996	4,424,561
-	-	-	4,204,765	1,203,085	5,407,850
<u>1,852,343</u>	<u>2,828,124</u>	<u>2,259,283</u>	<u>5,662,854</u>	<u>1,563,367</u>	<u>39,513,995</u>
<u>(605,438)</u>	<u>55,653</u>	<u>105,190</u>	<u>567,409</u>	<u>208,776</u>	<u>1,332,849</u>
6,938	-	-	-	-	50,374
-	-	(3,721)	-	-	(16,693)
545,392	-	-	-	-	545,392
-	75,725	-	(526)	-	542,302
<u>552,330</u>	<u>75,725</u>	<u>(3,721)</u>	<u>(526)</u>	<u>-</u>	<u>1,121,375</u>
(53,108)	131,378	101,469	566,883	208,776	2,454,224
311,103	-	-	-	-	395,653
-	(123,050)	-	-	-	(123,050)
-	-	-	-	-	(37,050)
257,995	8,328	101,469	566,883	208,776	2,689,777
1,469,978	9,614,001	13,929	4,761,058	(117,637)	37,902,619
11,398	466,176	-	-	-	847,128
<u>(20,160)</u>	<u>(56,936)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(77,096)</u>
<u>\$ 1,719,211</u>	<u>\$ 10,031,569</u>	<u>\$ 115,398</u>	<u>\$ 5,327,941</u>	<u>\$ 91,139</u>	<u>\$ 41,362,428</u>



**Internal Service Funds**  
**Combining Statement Of Cash Flows**  
 For The Year Ended December 31, 2000  
 Page 1 of 4

	<u>Equipment Services Division</u>	<u>Information Services</u>	<u>Facilities Management</u>
<b>Cash Flows From Operating Activities:</b>			
Cash Received From Customers	\$ 7,397,585	\$ 11,673,523	\$ 6,766,075
Cash Paid To Suppliers For Goods And Services	(3,449,757)	(3,977,025)	(4,166,262)
Cash Paid To Employees For Services	(1,342,531)	(7,276,108)	(2,263,453)
Cash Paid For Insurance	-	-	-
Cash Paid For Claims Settlements	-	-	-
<b>Net Cash Provided (Used) By Operating Activities</b>	<u>2,605,297</u>	<u>420,390</u>	<u>336,360</u>
<b>Cash Flows From Investing Activities:</b>			
Interest Income	-	-	-
<b>Net Cash Provided By Investing Activities</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows From Noncapital Financing Activities:</b>			
Loans And Advances To Others Funds	680	-	-
Loans And Advances From Others Funds	-	-	-
Interfund Interest Income (Expense)	1,322	-	-
Operating Transfers In	-	84,550	-
Operating Transfers Out	-	-	-
Transfer To Component Unit	-	(37,050)	-
Operating Grants Received	-	-	-
Residual Equity Transfers Out	-	-	-
<b>Net Cash Provided (Used) By Noncapital Financing Activities</b>	<u>2,002</u>	<u>47,500</u>	<u>-</u>
<b>Cash Flows From Capital And Related Financing Activities:</b>			
Proceeds From Sale Of Fixed Assets	457,588	-	-
Principal Payments On Debt	-	(349,432)	-
Interest Paid On Debt	-	(12,972)	-
Contributed Capital For Equipment Purchases	224,622	100,000	-
Acquisition Of Property, Plant And Equipment	(3,453,880)	(443,736)	(21,660)
<b>Net Cash Used By Capital And Related Financing Activities</b>	<u>(2,771,670)</u>	<u>(706,140)</u>	<u>(21,660)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(164,371)	(238,250)	314,700
<b>CASH AND CASH EQUIVALENTS - Beginning Of Year</b>	<u>4,791,924</u>	<u>3,233,766</u>	<u>1,052,530</u>
<b>CASH AND CASH EQUIVALENTS - End Of Year</b>	<u>\$ 4,627,553</u>	<u>\$ 2,995,516</u>	<u>\$ 1,367,230</u>



**Internal Service Funds**  
**Combining Statement Of Cash Flows**  
For The Year Ended December 31, 2000  
Page 2 of 4

<u>Radio Communications</u>	<u>Fleet Rental Services</u>	<u>General Services</u>	<u>Self-Insurance</u>	<u>Workers Compensation</u>	<u>Total</u>
\$ 1,382,096	\$ 2,826,275	\$ 2,403,233	\$ 6,228,575	\$ 1,765,619	\$ 40,442,981
(1,314,200)	(1,182,966)	(1,914,467)	(1,053,811)	(196,727)	(17,255,215)
(416,328)	(188,940)	(379,758)	(432,199)	(158,229)	(12,457,546)
-	-	-	(703,006)	(77,344)	(780,350)
-	-	-	(4,075,291)	(1,182,215)	(5,257,506)
<u>(348,432)</u>	<u>1,454,369</u>	<u>109,008</u>	<u>(35,732)</u>	<u>151,104</u>	<u>4,692,364</u>
<u>6,938</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,938</u>
<u>6,938</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,938</u>
-	-	-	-	-	680
-	-	(25,000)	-	-	(25,000)
-	-	(3,759)	-	-	(2,437)
311,103	-	-	-	-	395,653
-	(123,050)	-	-	-	(123,050)
-	-	-	-	-	(37,050)
660,233	-	-	-	-	660,233
<u>(20,160)</u>	<u>(56,936)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(77,096)</u>
<u>951,176</u>	<u>(179,986)</u>	<u>(28,759)</u>	<u>-</u>	<u>-</u>	<u>791,933</u>
-	312,467	-	-	-	770,055
-	-	-	-	-	(349,432)
-	-	-	-	-	(12,972)
11,398	466,176	-	-	-	802,196
<u>(229,911)</u>	<u>(2,401,372)</u>	<u>-</u>	<u>-</u>	<u>(5,311)</u>	<u>(6,555,870)</u>
<u>(218,513)</u>	<u>(1,622,729)</u>	<u>-</u>	<u>-</u>	<u>(5,311)</u>	<u>(5,346,023)</u>
391,169	(348,346)	80,249	(35,732)	145,793	145,212
<u>921,546</u>	<u>3,590,682</u>	<u>73,636</u>	<u>13,204,534</u>	<u>1,188,998</u>	<u>28,057,616</u>
<u>\$ 1,312,715</u>	<u>\$ 3,242,336</u>	<u>\$ 153,885</u>	<u>\$ 13,168,802</u>	<u>\$ 1,334,791</u>	<u>\$ 28,202,828</u>



**Internal Service Funds**  
**Combining Statement Of Cash Flows**  
 For The Year Ended December 31, 2000  
 Page 3 of 4

	Equipment Services Division	Information Services	Facilities Management
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
<b>Operating Income (Loss)</b>	\$ 906,445	\$ (186,927)	\$ 281,741
<b>Adjustments To Reconcile Operating Income (Loss) To Net Cash Provided (Used) By Operating Activities:</b>			
Depreciation	2,048,514	869,698	15,228
Decrease (Increase) In Assets:			
Receivables	(47,853)	481	1,376
Due From Other Funds	(207,964)	(214,182)	(125,275)
Due From Other Governments	(589)	8,374	73,532
Inventory	(111,128)	231	(45,827)
Prepaid Expense	-	12,014	-
Increase (Decrease) In Liabilities:			
Vouchers And Accounts Payable	(4,313)	(96,441)	80,957
Due To Other Funds	1,716	(11,612)	(1,054)
Due To Component Unit	-	10,095	-
Due To Other Governments	-	-	65,366
Accrued Wages And Benefits Payable	20,469	28,659	(9,684)
Estimated Claims Settlements	-	-	-
<b>Total Adjustments</b>	<b>1,698,852</b>	<b>607,317</b>	<b>54,619</b>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>\$ 2,605,297</b>	<b>\$ 420,390</b>	<b>\$ 336,360</b>
<b>NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:</b>			
Capital Asset Trade-ins	\$ 690,300	\$ 13,200	\$ -
Purchase Of Capital Assets On Account	87,802	172,247	-
Capital Assets From General Fixed Asset Account Group	-	-	44,932
<b>TOTAL NONCASH ACTIVITIES</b>	<b>\$ 778,102</b>	<b>\$ 185,447</b>	<b>\$ 44,932</b>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS, END OF YEAR TO BALANCE SHEET:</b>			
<b>Cash And Cash Equivalents Per Balance Sheet:</b>			
Cash In Treasury Pool	\$ 4,627,553	\$ 2,995,516	\$ 1,367,230
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>\$ 4,627,553</b>	<b>\$ 2,995,516</b>	<b>\$ 1,367,230</b>



**Internal Service Funds**  
**Combining Statement Of Cash Flows**  
 For The Year Ended December 31, 2000

Page 4 of 4

<u>Radio Communications</u>	<u>Fleet Rental Services</u>	<u>General Services</u>	<u>Self-Insurance</u>	<u>Workers Compensation</u>	<u>Total</u>
\$ (605,438)	\$ 55,653	\$ 105,190	\$ 567,409	\$ 208,776	\$ 1,332,849
27,269	1,462,455	401	-	996	4,424,561
(8,034)	(21,470)	-	-	-	(75,500)
152,437	(36,032)	41,448	(1,688)	(6,524)	(397,780)
(9,212)	-	(2,688)	-	-	69,417
-	6,632	(1,942)	-	-	(152,034)
-	-	(742)	(42,411)	-	(31,139)
91,706	(25,040)	(43,017)	(90,343)	95,975	9,484
350	10,922	816	(10,100)	1,295	(7,667)
-	-	-	-	-	10,095
-	-	-	-	23,489	88,855
2,490	1,249	9,542	(4,475)	(10,765)	37,485
-	-	-	(454,124)	(162,138)	(616,262)
<u>257,006</u>	<u>1,398,716</u>	<u>3,818</u>	<u>(603,141)</u>	<u>(57,672)</u>	<u>3,359,515</u>
<u>\$ (348,432)</u>	<u>\$ 1,454,369</u>	<u>\$ 109,008</u>	<u>\$ (35,732)</u>	<u>\$ 151,104</u>	<u>\$ 4,692,364</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 703,500
19,093	82,974	-	-	-	362,116
-	-	-	-	-	44,932
<u>\$ 19,093</u>	<u>\$ 82,974</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,110,548</u>
<u>\$ 1,312,715</u>	<u>\$ 3,242,336</u>	<u>\$ 153,885</u>	<u>\$ 13,168,802</u>	<u>\$ 1,334,791</u>	<u>\$ 28,202,828</u>
<u>\$ 1,312,715</u>	<u>\$ 3,242,336</u>	<u>\$ 153,885</u>	<u>\$ 13,168,802</u>	<u>\$ 1,334,791</u>	<u>\$ 28,202,828</u>