



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, 1999
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	<u>Equipment Services Division</u>	<u>Information Services</u>	<u>Facilities Management</u>
ASSETS			
Current Assets			
Cash And Cash Equivalents	\$ 4,791,924	\$ 3,233,766	\$ 1,052,530
Accounts Receivable, Net	11,831	42,100	1,438
Due From Other Funds	783,800	208,047	-
Due From Other Governments	-	9,565	73,532
Interfund Loans Receivable, Current	10,679	-	-
Inventory, At Cost	1,161,143	9,106	82,442
Prepaid Expense	-	20,760	-
Total Current Assets	<u>6,759,377</u>	<u>3,523,344</u>	<u>1,209,942</u>
Noncurrent Assets And Deferred Charges			
Advances To Other Funds	<u>630,957</u>	<u>-</u>	<u>-</u>
Property, Plant And Equipment, Net			
Land	-	-	-
Plant And Equipment	21,374,126	5,916,433	128,178
Accumulated Depreciation	(11,000,619)	(3,695,206)	(59,699)
Construction In Progress	<u>10,627</u>	<u>409,125</u>	<u>-</u>
Total Property, Plant And Equipment, Net	<u>10,384,134</u>	<u>2,630,352</u>	<u>68,479</u>
TOTAL ASSETS	<u>\$ 17,774,468</u>	<u>\$ 6,153,696</u>	<u>\$ 1,278,421</u>
LIABILITIES AND FUND EQUITY			
Current Liabilities			
Vouchers And Accounts Payable	\$ 447,707	\$ 711,266	\$ 431,851
Due To Other Funds	12,858	49,335	23,549
Due To Other Governments	-	-	-
Accrued Wages And Benefits Payable	105,002	670,879	243,416
Estimated Claims Settlements	-	-	-
Deferred Revenues	-	-	-
Capital Lease And Contracts Payable	-	188,217	-
Total Current Liabilities	<u>565,567</u>	<u>1,619,697</u>	<u>698,816</u>
Long-Term Liabilities			
Advances From Other Funds	-	-	-
Capital Lease And Contracts Payable	-	161,215	-
Total Long-Term Liabilities	<u>-</u>	<u>161,215</u>	<u>-</u>
Total Liabilities	<u>565,567</u>	<u>1,780,912</u>	<u>698,816</u>
Fund Equity			
Contributed Capital	9,514,655	2,350,491	9,888
Retained Earnings-Unreserved	<u>7,694,246</u>	<u>2,022,293</u>	<u>569,717</u>
Total Fund Equity	<u>17,208,901</u>	<u>4,372,784</u>	<u>579,605</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 17,774,468</u>	<u>\$ 6,153,696</u>	<u>\$ 1,278,421</u>



Internal Service Funds
Combining Balance sheet
 At December 31, 1999
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<u>Radio Communications</u>	<u>Fleet Rental Services</u>	<u>General Services</u>	<u>Self-Insurance</u>	<u>Workers Compensation</u>	<u>Total</u>
\$ 921,546	\$ 3,590,682	\$ 73,636	\$ 13,204,534	\$ 1,188,998	\$ 28,057,616
156	-	-	-	-	55,525
157,452	202,333	99,338	-	21,721	1,472,691
1,143	-	5,350	-	-	89,590
-	-	-	-	-	10,679
-	60,371	7,753	-	-	1,320,815
-	-	39,657	183,899	-	244,316
<u>1,080,297</u>	<u>3,853,386</u>	<u>225,734</u>	<u>13,388,433</u>	<u>1,210,719</u>	<u>31,251,232</u>
-	-	-	-	-	630,957
-	211,440	-	-	-	211,440
378,668	10,820,400	24,612	5,259	-	38,647,676
(208,931)	(5,114,459)	(20,079)	(4,733)	-	(20,103,726)
553,139	-	-	-	-	972,891
<u>722,876</u>	<u>5,917,381</u>	<u>4,533</u>	<u>526</u>	<u>-</u>	<u>19,728,281</u>
<u>\$ 1,803,173</u>	<u>\$ 9,770,767</u>	<u>\$ 230,267</u>	<u>\$ 13,388,959</u>	<u>\$ 1,210,719</u>	<u>\$ 51,610,470</u>
\$ 154,121	\$ 133,281	\$ 135,265	\$ 189,179	\$ 42,279	\$ 2,244,949
3,913	5,189	3,765	24,863	1,616	125,088
-	-	-	-	73,803	73,803
41,762	18,296	27,308	78,721	25,122	1,210,506
-	-	-	8,335,138	1,185,536	9,520,674
133,399	-	-	-	-	133,399
-	-	-	-	-	188,217
<u>333,195</u>	<u>156,766</u>	<u>166,338</u>	<u>8,627,901</u>	<u>1,328,356</u>	<u>13,496,636</u>
-	-	50,000	-	-	50,000
-	-	-	-	-	161,215
-	-	50,000	-	-	211,215
<u>333,195</u>	<u>156,766</u>	<u>216,338</u>	<u>8,627,901</u>	<u>1,328,356</u>	<u>13,707,851</u>
847,699	4,266,972	134,547	12,074	-	17,136,326
622,279	5,347,029	(120,618)	4,748,984	(117,637)	20,766,293
<u>1,469,978</u>	<u>9,614,001</u>	<u>13,929</u>	<u>4,761,058</u>	<u>(117,637)</u>	<u>37,902,619</u>
<u>\$ 1,803,173</u>	<u>\$ 9,770,767</u>	<u>\$ 230,267</u>	<u>\$ 13,388,959</u>	<u>\$ 1,210,719</u>	<u>\$ 51,610,470</u>



Internal Service Funds
Combining Statement Of Revenues, Expenses And Changes In Fund Equity
 For The Year Ended December 31, 1999
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	<u>Equipment Services Division</u>	<u>Information Services</u>	<u>Facilities Management</u>
Operating Revenues			
Charges For Services	\$ 7,870,539	\$ 11,729,866	\$ 6,207,370
Operating Expenses			
Personal Services	1,357,802	7,137,857	2,115,660
Materials And Supplies	2,466,466	1,495,211	396,005
System Support Service	489,720	2,137,633	4,021,556
Depreciation And Amortization	1,937,568	790,234	15,095
Insurance, Claims Settlements, And Other Charges	-	-	-
Total Operating Expenses	<u>6,251,556</u>	<u>11,560,935</u>	<u>6,548,316</u>
OPERATING INCOME (LOSS)	<u>1,618,983</u>	<u>168,931</u>	<u>(340,946)</u>
Nonoperating Revenues (Expenses)			
Interest Income	42,680	-	-
Interest Expense	-	(37,477)	-
Operating Grants	-	-	-
Gain (Loss) On Sale Of Equipment	353,821	(128,531)	(525)
Total Nonoperating Revenues (Expenses)	<u>396,501</u>	<u>(166,008)</u>	<u>(525)</u>
NET INCOME (LOSS) BEFORE OPERATING TRANSFERS	2,015,484	2,923	(341,471)
Operating Transfers In	-	18,827	55,000
Operating Transfers Out	-	(15,000)	(10,000)
NET INCOME (LOSS)	<u>\$ 2,015,484</u>	<u>\$ 6,750</u>	<u>\$ (296,471)</u>
FUND EQUITY - Beginning Of Year			
As Previously Reported	\$ 14,911,010	\$ 4,569,346	\$ 892,081
Prior Period Adjustment	<u>(40,849)</u>	<u>(203,312)</u>	<u>(16,005)</u>
Beginning Of Year - Restated	14,870,161	4,366,034	876,076
Net Income (Loss)	2,015,484	6,750	(296,471)
Increase (Decrease) In Contributed Capital	323,256	-	-
Residual Equity Transfers Out	-	-	-
FUND EQUITY - End Of Year	<u>\$ 17,208,901</u>	<u>\$ 4,372,784</u>	<u>\$ 579,605</u>



Internal Service Funds
Combining Statement Of Revenues, Expenses And Changes In Fund Equity
 For The Year Ended December 31, 1999
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<u>Radio Communications</u>	<u>Fleet Rental Services</u>	<u>General Services</u>	<u>Self-Insurance</u>	<u>Workers Compensation</u>	<u>Total</u>
\$ 1,308,411	\$ 2,660,996	\$ 2,201,794	\$ 6,179,399	\$ 1,573,254	\$ 39,731,629
380,448	179,166	435,263	445,272	183,812	12,235,280
1,182,332	678,081	1,519,071	12,919	10,550	7,760,635
134,449	280,738	246,987	1,145,598	175,173	8,631,854
24,915	1,326,505	2,424	-	-	4,096,741
-	-	-	3,303,178	1,130,744	4,433,922
<u>1,722,144</u>	<u>2,464,490</u>	<u>2,203,745</u>	<u>4,906,967</u>	<u>1,500,279</u>	<u>37,158,432</u>
<u>(413,733)</u>	<u>196,506</u>	<u>(1,951)</u>	<u>1,272,432</u>	<u>72,975</u>	<u>2,573,197</u>
-	-	-	-	-	42,680
-	-	(5,907)	-	-	(43,384)
380,088	-	-	-	-	380,088
-	77,410	-	-	-	302,175
<u>380,088</u>	<u>77,410</u>	<u>(5,907)</u>	<u>-</u>	<u>-</u>	<u>681,559</u>
(33,645)	273,916	(7,858)	1,272,432	72,975	3,254,756
477,690	-	-	-	-	551,517
-	(110,190)	-	(20,000)	-	(155,190)
<u>\$ 444,045</u>	<u>\$ 163,726</u>	<u>\$ (7,858)</u>	<u>\$ 1,252,432</u>	<u>\$ 72,975</u>	<u>\$ 3,651,083</u>
\$ 1,109,463	\$ 9,400,332	\$ 24,893	\$ 3,512,816	\$ (175,801)	\$ 34,244,140
<u>(443,530)</u>	<u>(8,783)</u>	<u>(3,106)</u>	<u>(4,190)</u>	<u>(14,811)</u>	<u>(734,586)</u>
665,933	9,391,549	21,787	3,508,626	(190,612)	33,509,554
444,045	163,726	(7,858)	1,252,432	72,975	3,651,083
360,000	120,469	-	-	-	803,725
-	(61,743)	-	-	-	(61,743)
<u>\$ 1,469,978</u>	<u>\$ 9,614,001</u>	<u>\$ 13,929</u>	<u>\$ 4,761,058</u>	<u>\$ (117,637)</u>	<u>\$ 37,902,619</u>



Internal Service Funds
Combining Statement Of Cash Flows
 For The Year Ended December 31, 1999
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	<u>Equipment Services Division</u>	<u>Information Services</u>	<u>Facilities Management</u>
Cash Flows From Operating Activities:			
Cash Received From Customers	\$ 7,696,585	\$ 11,741,936	\$ 6,231,824
Cash Paid To Suppliers For Goods And Services	(3,051,846)	(3,722,562)	(4,387,413)
Cash Paid To Employees For Services	(1,359,363)	(7,048,969)	(2,080,077)
Cash Paid For Insurance	-	-	-
Cash Paid For Claims Settlements	-	-	-
Net Cash Provided (Used) By Operating Activities	<u>3,285,376</u>	<u>970,405</u>	<u>(235,666)</u>
Cash Flows From Noncapital Financing Activities:			
Loans And Advances To Others Funds	(34,494)	-	-
Interfund Interest	1,993	-	-
Operating Transfers In	-	18,827	55,000
Operating Transfers Out	-	(15,000)	(10,000)
Operating Grants Received	-	-	-
Residual Equity Transfers Out	-	-	-
Net Cash Provided (Used) By Noncapital Financing Activities	<u>(32,501)</u>	<u>3,827</u>	<u>45,000</u>
Cash Flows From Capital And Related Financing Activities:			
Proceeds From Sale Of Fixed Assets	102,197	1,437	-
Principal Payments On Debt	-	(383,354)	-
Interest Paid On Debt	-	(37,477)	-
Contributed Capital For Equipment Purchases	323,256	-	-
Acquisition Of Property, Plant And Equipment	(2,522,697)	(258,963)	(32,795)
Net Cash Used By Capital And Related Financing Activities	<u>(2,097,244)</u>	<u>(678,357)</u>	<u>(32,795)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,155,631	295,875	(223,461)
CASH AND CASH EQUIVALENTS - Beginning Of Year	<u>3,636,293</u>	<u>2,937,891</u>	<u>1,275,991</u>
CASH AND CASH EQUIVALENTS - End Of Year	<u>\$ 4,791,924</u>	<u>\$ 3,233,766</u>	<u>\$ 1,052,530</u>



Internal Service Funds
Combining Statement Of Cash Flows
 For The Year Ended December 31, 1998
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<u>Radio Communications</u>	<u>Fleet Rental Services</u>	<u>General Services</u>	<u>Self-Insurance</u>	<u>Workers Compensation</u>	<u>Total</u>
\$ 1,177,699	\$ 2,702,203	\$ 2,174,996	\$ 6,329,399	\$ 1,925,229	\$ 39,979,871
(1,287,690)	(1,411,190)	(1,780,537)	(1,116,350)	(400,768)	(17,158,356)
(370,098)	(175,962)	(440,048)	(433,414)	(165,781)	(12,073,712)
-	-	-	(739,361)	2,822	(736,539)
-	-	-	(2,750,647)	(983,289)	(3,733,936)
<u>(480,089)</u>	<u>1,115,051</u>	<u>(45,589)</u>	<u>1,289,627</u>	<u>378,213</u>	<u>6,277,328</u>
-	-	(25,000)	-	-	(59,494)
-	-	(11,655)	-	-	(9,662)
477,690	-	-	-	-	551,517
-	(110,190)	-	(20,000)	-	(155,190)
478,958	-	-	-	-	478,958
-	(61,743)	-	-	-	(61,743)
<u>956,648</u>	<u>(171,933)</u>	<u>(36,655)</u>	<u>(20,000)</u>	<u>-</u>	<u>744,386</u>
-	271,834	-	-	-	375,468
-	-	-	-	-	(383,354)
-	-	-	-	-	(37,477)
-	120,469	-	-	-	443,725
(191,096)	(2,369,332)	-	-	-	(5,374,883)
<u>(191,096)</u>	<u>(1,977,029)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,976,521)</u>
285,463	(1,033,911)	(82,244)	1,269,627	378,213	2,045,193
<u>636,083</u>	<u>4,624,593</u>	<u>155,880</u>	<u>11,934,907</u>	<u>810,785</u>	<u>26,012,423</u>
<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>



Internal Service Funds
Combining Statement Of Cash Flows
 For The Year Ended December 31, 1999
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	Equipment Services Division	Information Services	Facilities Management
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	<u>\$ 1,618,983</u>	<u>\$ 168,931</u>	<u>\$ (340,946)</u>
Adjustments To Reconcile Operating Income (Loss) To Net Cash Provided (Used) By Operating Activities:			
Depreciation	1,937,568	790,234	15,095
Decrease (Increase) In Assets:			
Receivables	1,108	5,493	(526)
Due From Other Funds	(195,169)	(12,808)	46,994
Due From Other Governments	20,107	19,385	(22,014)
Inventory	(190,994)	262	5,074
Prepaid Expense	-	12,015	-
Increase (Decrease) In Liabilities:			
Vouchers And Accounts Payable	97,460	(101,299)	16,624
Due To Other Funds	(576)	(696)	8,450
Due To Other Governments	(1,550)	-	-
Accrued Wages And Benefits Payable	(1,561)	88,888	35,583
Estimated Claims Settlements	-	-	-
Total Adjustments	<u>1,666,393</u>	<u>801,474</u>	<u>105,280</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ 3,285,376</u></u>	<u><u>\$ 970,405</u></u>	<u><u>\$ (235,666)</u></u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:			
Capital Asset Trade-ins	\$ 591,463	\$ 90,473	\$ -
Purchase Of Equipment On Account	-	238,009	-
Capital Assets Contributed By Other Local Government	-	-	-
TOTAL NONCASH ACTIVITIES	<u><u>\$ 591,463</u></u>	<u><u>\$ 328,482</u></u>	<u><u>\$ -</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS, END OF YEAR TO BALANCE SHEET:			
Cash And Cash Equivalents Per Balance Sheet:			
Current Assets	<u>\$ 4,791,924</u>	<u>\$ 3,233,766</u>	<u>\$ 1,052,530</u>
TOTAL CASH AND CASH EQUIVALENTS	<u><u>\$ 4,791,924</u></u>	<u><u>\$ 3,233,766</u></u>	<u><u>\$ 1,052,530</u></u>



Internal Service Funds
Combining Statement Of Cash Flows
 For The Year Ended December 31, 1998
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<u>Radio Communications</u>	<u>Fleet Rental Services</u>	<u>General Services</u>	<u>Self-Insurance</u>	<u>Workers Compensation</u>	<u>Total</u>
\$ (413,733)	\$ 196,506	\$ (1,951)	\$ 1,272,432	\$ 72,975	\$ 2,573,197
24,915	1,326,505	2,424	-	-	4,096,741
215	-	-	-	-	6,290
(133,564)	41,207	(28,243)	150,000	347,050	215,467
2,637	-	1,445	-	4,925	26,485
-	(33,563)	(1,052)	-	-	(220,273)
-	-	(22,480)	(8,103)	-	(18,568)
28,288	(407,186)	14,618	116,759	(65,393)	(300,129)
803	(11,622)	(5,565)	17,129	(149,652)	(141,729)
-	-	-	-	72,298	70,748
10,350	3,204	(4,785)	11,858	18,031	161,568
-	-	-	(270,448)	77,979	(192,469)
<u>(66,356)</u>	<u>918,545</u>	<u>(43,638)</u>	<u>17,195</u>	<u>305,238</u>	<u>3,704,131</u>
<u>\$ (480,089)</u>	<u>\$ 1,115,051</u>	<u>\$ (45,589)</u>	<u>\$ 1,289,627</u>	<u>\$ 378,213</u>	<u>\$ 6,277,328</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 681,936
74,097	-	-	-	-	312,106
360,000	-	-	-	-	360,000
<u>\$ 434,097</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,354,042</u>
<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>\$ 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>

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