

### **INTERNAL SERVICE FUNDS**

These funds are used to account for the financing of goods or services provided by one County department or agency to other County departments or agencies, or to other governmental entities, on a cost-reimbursement basis.

#### Health and Other Self-Insured Employee Benefits

These funds are used to account for the County's self-funded health insurance programs, group salary continuance plan, and group dental insurance programs.

#### HMO Health Insurance

This fund is used to account for the fully insured health plans for the County employees and retirees.

#### Life Insurance

This fund is used to account for the County's life insurance and accidental death and dismemberment insurance for employees.

#### Workers' Compensation

This fund is used to account for the County's self-funded workers' compensation insurance program.

#### Unemployment Insurance

This fund is used to account for the County's self-funded unemployment insurance program.

#### Property and Casualty Risk

This fund is used to account for the County's self-funded property and casualty risk insurance program.

#### Transportation

This fund is used to account for motor pool repair and maintenance, and for other transportation services, which are provided to departments and agencies on a cost-reimbursement basis.

#### Publishing Services

This fund is used to account for printing and graphic services, which are provided to departments and agencies on a cost-reimbursement basis.

#### Information and Technology

This fund is used to account for voice and data services to departments and agencies on a cost-reimbursement basis.

**COMBINING STATEMENT OF NET POSITION  
 INTERNAL SERVICE FUNDS**

	<u>Total</u>	<u>Health and Other Self-Insured Employee Benefits</u>	<u>HMO Health Insurance</u>
<b><u>ASSETS</u></b>			
Current Assets			
Pooled Cash/Investments	\$ 172,400	\$ 22,832	\$ 5,342
Imprest Cash Funds	138	130	--
Receivables			
Accounts	238	--	--
Interest/Dividends	108	13	--
Allowance for Uncollectible Receivables	(11)	--	--
Due from Other Funds	2,253	--	--
Due from Other Governmental Agencies	850	574	--
Inventory of Materials and Supplies	445	--	--
Prepaid Costs	2,831	--	--
Total Current Assets	<u>179,252</u>	<u>23,549</u>	<u>5,342</u>
Noncurrent Assets			
Capital Assets			
Construction in Progress	1,096	--	--
Structures and Improvements	10,664	--	--
Accumulated Depreciation	(5,203)	--	--
Equipment	80,992	--	--
Accumulated Depreciation	(69,472)	--	--
Total Capital Assets	<u>18,077</u>	<u>--</u>	<u>--</u>
Total Assets	<u>197,329</u>	<u>23,549</u>	<u>5,342</u>
<b><u>LIABILITIES</u></b>			
Current Liabilities			
Accounts Payable	5,549	154	--
Retainage Payable	24	--	--
Salaries and Employee Benefits Payable	737	--	--
Due to Other Funds	2,336	2	--
Due to Other Governmental Agencies	4	--	--
Insurance Claims Payable	51,746	10,697	--
Compensated Employee Absences Payable	974	--	--
Total Current Liabilities	<u>61,370</u>	<u>10,853</u>	<u>--</u>
Noncurrent Liabilities			
Insurance Claims Payable	157,478	--	--
Compensated Employee Absences Payable	1,069	--	--
Total Noncurrent Liabilities	<u>158,547</u>	<u>--</u>	<u>--</u>
Total Liabilities	<u>219,917</u>	<u>10,853</u>	<u>--</u>
<b><u>NET POSITION</u></b>			
Investment in Capital Assets	18,077	--	--
Unrestricted	(40,665)	12,696	5,342
Total Net Position	<u>\$ (22,588)</u>	<u>\$ 12,696</u>	<u>\$ 5,342</u>

	<u>Life Insurance</u>	<u>Workers' Compensation</u>	<u>Unemployment Insurance</u>	
	\$ 151	\$ 78,130	\$ 13,113	<b><u>ASSETS</u></b>
	--	--	--	Current Assets
	--	--	--	Pooled Cash/Investments
	--	53	8	Imprest Cash Funds
	--	--	--	Receivables
	--	172	--	Accounts
	--	1	--	Interest/Dividends
	--	--	--	Allowance for Uncollectible Receivables
	--	--	--	Due from Other Funds
	--	--	--	Due from Other Governmental Agencies
	--	--	--	Inventory of Materials and Supplies
	--	189	--	Prepaid Costs
	<u>151</u>	<u>78,545</u>	<u>13,121</u>	Total Current Assets
	--	--	--	Noncurrent Assets
	--	--	--	Capital Assets
	--	--	--	Construction in Progress
	--	--	--	Structures and Improvements
	--	8	--	Accumulated Depreciation
	--	(8)	--	Equipment
	--	--	--	Accumulated Depreciation
	<u>--</u>	<u>--</u>	<u>--</u>	Total Capital Assets
	<u>151</u>	<u>78,545</u>	<u>13,121</u>	Total Assets
	--	1,066	--	<b><u>LIABILITIES</u></b>
	--	--	--	Current Liabilities
	--	79	--	Accounts Payable
	--	210	1	Retainage Payable
	--	--	--	Salaries and Employee Benefits Payable
	--	27,422	1,713	Due to Other Funds
	--	115	--	Due to Other Governmental Agencies
	--	28,892	1,714	Insurance Claims Payable
	<u>--</u>	<u>28,892</u>	<u>1,714</u>	Compensated Employee Absences Payable
	<u>--</u>	<u>28,892</u>	<u>1,714</u>	Total Current Liabilities
	--	126,815	--	Noncurrent Liabilities
	--	136	--	Insurance Claims Payable
	--	126,951	--	Compensated Employee Absences Payable
	<u>--</u>	<u>126,951</u>	<u>--</u>	Total Noncurrent Liabilities
	<u>--</u>	<u>155,843</u>	<u>1,714</u>	Total Liabilities
	--	--	--	<b><u>NET POSITION</u></b>
	151	(77,298)	11,407	Investment in Capital Assets
	<u>\$ 151</u>	<u>\$ (77,298)</u>	<u>\$ 11,407</u>	Unrestricted
				Total Net Position

**COMBINING STATEMENT OF NET POSITION (Continued)**  
**INTERNAL SERVICE FUNDS**

	Property & Casualty Risk	Transportation	Publishing Services	Information & Technology
<b><u>ASSETS</u></b>				
Current Assets				
Pooled Cash/Investments	\$ 16,048	\$ 15,616	\$ 1,242	\$ 19,926
Imprest Cash Funds	5	--	--	3
Receivables				
Accounts	24	58	--	156
Interest/Dividends	14	8	1	11
Allowance for Uncollectible Receivables	(10)	--	--	(1)
Due from Other Funds	548	1,474	--	59
Due from Other Governmental Agencies	14	107	46	108
Inventory of Materials and Supplies	--	445	--	--
Prepaid Costs	221	1,038	257	1,126
Total Current Assets	<u>16,864</u>	<u>18,746</u>	<u>1,546</u>	<u>21,388</u>
Noncurrent Assets				
Capital Assets				
Construction in Progress	--	--	--	1,096
Structures and Improvements	--	8,833	--	1,831
Accumulated Depreciation	--	(4,809)	--	(394)
Equipment	--	32,348	1,565	47,071
Accumulated Depreciation	--	(24,495)	(1,161)	(43,808)
Total Capital Assets	<u>--</u>	<u>11,877</u>	<u>404</u>	<u>5,796</u>
Total Assets	<u>16,864</u>	<u>30,623</u>	<u>1,950</u>	<u>27,184</u>
<b><u>LIABILITIES</u></b>				
Current Liabilities				
Accounts Payable	2,339	435	69	1,486
Retainage Payable	--	--	--	24
Salaries and Employee Benefits Payable	56	268	57	277
Due to Other Funds	222	298	274	1,329
Due to Other Governmental Agencies	--	--	4	--
Insurance Claims Payable	11,914	--	--	--
Compensated Employee Absences Payable	82	332	70	375
Total Current Liabilities	<u>14,613</u>	<u>1,333</u>	<u>474</u>	<u>3,491</u>
Noncurrent Liabilities				
Insurance Claims Payable	30,663	--	--	--
Compensated Employee Absences Payable	124	306	75	428
Total Noncurrent Liabilities	<u>30,787</u>	<u>306</u>	<u>75</u>	<u>428</u>
Total Liabilities	<u>45,400</u>	<u>1,639</u>	<u>549</u>	<u>3,919</u>
<b><u>NET POSITION</u></b>				
Investment in Capital Assets	--	11,877	404	5,796
Unrestricted	(28,536)	17,107	997	17,469
Total Net Position	<u>\$ (28,536)</u>	<u>\$ 28,984</u>	<u>\$ 1,401</u>	<u>\$ 23,265</u>