

Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Insurance Service Fund

To account for the assessed premiums, claims and administration of the County's risk management department related to auto liability, workers' compensation, and property liability.

Communication Trust Fund

To account for the costs of operating the county telephone system which are billed to county departments on a monthly basis.

Motor Pool Fund

To account for the costs of operation, repair and maintenance of county owned vehicles.

Master Lease

To account for the costs of computer equipment which is leased to County departments.

Leon County, Florida
Internal Service Funds
Combining Balance Sheet
September 30, 2001

	Insurance Service Fund	Communication Trust Fund	Motor Pool Fund	Master Lease	Total Internal Service Funds
Assets					
Cash	\$ 2,902,479	\$ 27,416	\$ -	\$ 113,908	\$ 3,043,803
Cash with fiscal agent	5,339	-	-	-	5,339
Investments	2,854,755	-	-	-	2,854,755
Intergovernmental receivables	-	-	13,849	-	13,849
Due from other funds	-	25,720	21,019	-	46,739
Inventories	-	-	17,401	-	17,401
Restricted cash and investments	20,767	-	-	-	20,767
Fixed assets	-	-	54,062	-	54,062
Total assets	<u>\$ 5,783,340</u>	<u>\$ 53,136</u>	<u>\$ 106,331</u>	<u>\$ 113,908</u>	<u>\$ 6,056,715</u>
Liabilities and equity					
Liabilities:					
Accounts payable	\$ 41,367	\$ 32,646	\$ 20,719	\$ -	\$ 94,732
Accrued expenses	1,029	-	3,899	-	4,928
Due to other funds	11	-	106,833	-	106,844
Other current liabilities	2,075,256	-	-	-	2,075,256
Advances from other funds	-	20,000	-	-	20,000
Total liabilities	<u>2,117,663</u>	<u>52,646</u>	<u>131,451</u>	<u>-</u>	<u>2,301,760</u>
Equity:					
Contributed capital	-	-	288,191	113,908	402,099
Retained earnings:					
Unreserved	3,665,677	490	(313,311)	-	3,352,856
Total equity	<u>3,665,677</u>	<u>490</u>	<u>(25,120)</u>	<u>113,908</u>	<u>3,754,955</u>
Total liabilities and equity	<u>\$ 5,783,340</u>	<u>\$ 53,136</u>	<u>\$ 106,331</u>	<u>\$ 113,908</u>	<u>\$ 6,056,715</u>

Leon County, Florida
Internal Service Funds
Combining Statement of Revenues,
Expenses and Changes in Retained Earnings
Year Ended September 30, 2001

	Insurance Service Fund	Communications Trust Fund	Motor Pool Fund	Total Internal Service Funds
Operating revenues:				
Charges for services	\$ 2,176,242	\$ 240,090	\$ 1,293,124	\$ 3,709,456
Miscellaneous	-	-	(62)	(62)
Total Revenues/Credits	<u>2,176,242</u>	<u>240,090</u>	<u>1,293,062</u>	<u>3,709,394</u>
Operating expenses:				
Personal services	89,679	-	445,676	535,355
Contractual services	31,361	-	7,417	38,778
Supplies	2,155	-	498,609	500,764
Communication services	665	240,358	3,399	244,422
Insurance	1,414,399	-	1,976	1,416,375
Utility services	-	-	11,290	11,290
Depreciation	243	-	18,533	18,776
Other services and charges	59,329	-	311,939	371,268
Total expenses	<u>1,597,831</u>	<u>240,358</u>	<u>1,298,839</u>	<u>3,137,028</u>
Operating income (loss)	<u>578,411</u>	<u>(268)</u>	<u>(5,777)</u>	<u>572,366</u>
Nonoperating revenues (expenses)				
Interest revenue	350,717	676	-	351,393
Transfers out	(2,054,644)	-	-	(2,054,644)
Total nonoperating revenues (expenses)	<u>(1,703,927)</u>	<u>676</u>	<u>-</u>	<u>(1,703,251)</u>
Net income (loss)	<u>(1,125,516)</u>	<u>408</u>	<u>(5,777)</u>	<u>(1,130,885)</u>
Retained earnings, October 1, 2000	<u>4,791,193</u>	<u>82</u>	<u>(307,534)</u>	<u>4,483,741</u>
Retained earnings, September 30, 2001	<u>\$ 3,665,677</u>	<u>\$ 490</u>	<u>\$ (313,311)</u>	<u>\$ 3,352,856</u>

Leon County, Florida
Internal Service Funds
Combining Statement of Cash Flows
Year ended September 30, 2001

	Insurance Service Fund	Communication Trust Fund	Motor Pool Fund	Master Lease	Total Internal Service Funds
Operating Activities					
Operating income (loss)	\$ 578,411	\$ (268)	\$ (5,777)	\$ -	\$ 572,366
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation and amortization	243	-	18,533	-	18,776
Realized gains	(18,359)	-	-	-	(18,359)
Net (increase) decrease in:					
Receivables	-	-	2,951	-	2,951
Inventories	-	-	1,284	-	1,284
Increase (decrease) in:					
Accounts payable	14,802	14,095	3,906	-	32,803
Accrued liabilities	61	-	112	-	173
Other liabilities	133,867	-	-	-	133,867
Net cash provided by operating activities	709,025	13,827	21,009	-	743,861
Noncapital financing activities					
Borrowings (repayments) on interfund loans	368,248	(9,899)	(24,457)	-	333,892
Transfers out	(2,054,644)	-	-	-	(2,054,644)
Net cash used in noncapital financing activities	(1,686,396)	(9,899)	(24,457)	-	(1,720,752)
Capital and related financing activities					
Acquisition and/or construction of capital assets	-	-	(815)	-	(815)
Net cash used in capital and related financing activities	-	-	(815)	-	(815)
Investing activities					
Sale of investments	2,042,142	-	-	-	2,042,142
Interest received	343,839	676	-	-	344,515
Net cash provided by investing activities	2,385,981	676	-	-	2,386,657
Net increase in cash	1,408,610	4,604	(4,263)	-	1,408,951
Cash at beginning of year	1,499,208	22,812	4,263	113,908	1,640,191
Cash at end of year	\$ 2,907,818	\$ 27,416	\$ -	\$ 113,908	\$ 3,049,142