

Internal Service Funds

Internal Service Funds account for the financing of goods and services provided by one department, agency, or government unit to other departments or agencies of Thurston County, or to other governments. The Internal Service funds are tracked on a cost reimbursement and accrual basis of accounting. The County maintains nine internal service funds that are grouped by function. A description of the funds and groups of funds follows:

Central Services — A fund to finance the operations of a data processing center, central mailing function to receive all incoming and outgoing mail, a micro graphics center, and the facilities maintenance operations. The facilities operations performs maintenance and custodial services for county-owned buildings and administers leases for county use.

Unemployment Compensation — A fund to finance the cost of unemployment claims of prior Thurston County employees.

Equipment Rental and Revolving — A group of two funds to finance the maintenance, operations and acquisition of goods used by County funds. The funds include the Equipment Rental and Revolving Operation and Maintenance Fund and the Equipment Rental and Revolving Replacement Reserve Fund.

Insurance Risk Management — A fund to finance the costs of insurance coverage for the County's protection. It finances county liability, property insurance and safety programs.

Communications — A group of three funds established to provide a consolidated emergency communications system for Thurston County and the cities and fire districts therein. The funds finance an intergovernmental agency created to perform county wide government communication services and 911 enhanced dispatching services. The funds include the Communications Operations Fund; Emergency Service Center; and the Communications - 911 cellular Tax Fund.

Benefits Administration — A fund used by the Employee and Administrative Services department to collect employee benefits costs from the various county departments and offices and pay for those benefits.

Thurston County Washington 2000

COMBINING BALANCE SHEET
 Internal Service Funds
 December 31, 2000 WITH COMPARATIVE
 TOTALS FOR December 31, 1999

Assets	CENTRAL SERVICES	UNEMPL. COMP.	EQUIPMENT RENTAL & REVOLV.	INSUR RISK MNGMNT	COMMUNI - CATIONS	BENEFITS ADMIN	2000	1999
Current Assets								
Cash & Pooled Investments	\$1,893,066	\$697,384	\$6,730,405	\$2,794,615	\$707,470	\$595,872	\$13,418,812	\$13,157,198
Accrued Interest & Penalties	7,350	3,696	36,609	13,802	4,921	3,161	69,539	66,152
Customer Account Receivables	1,792	-	-	249	-	-	2,041	22,241
Due from Other Funds	380,367	-	911,148	241,425	459	-	1,533,399	1,405,056
Due From Other Government Units	1,338	-	5,767	-	185	-	7,290	1,523
Inventory	-	-	149,804	-	-	-	149,804	122,963
Prepayments	84,667	-	-	-	104,400	-	189,067	189,067
Long-Term Assets								
Fixed Assets	5,225,017	2,784	14,948,776	1,840	4,341,071	-	24,519,488	22,747,653
Accumulated Depreciation	(4,085,637)	(2,784)	(8,768,101)	-	(1,920,704)	-	(14,777,226)	(14,015,658)
Total Assets	\$3,507,960	\$701,080	\$14,014,408	\$3,051,931	\$3,237,802	\$599,033	\$25,112,214	\$23,696,195
Liabilities & Fund Equity								
Current Liabilities								
Accounts Payable	\$348,164	\$-	\$198,088	\$168,841	\$47,460	\$72	\$762,625	\$1,031,180
Due To Other Funds	-	-	18,902	10,336	977	32	30,247	31,428
Interfund Loans Payable	-	-	-	-	-	-	-	-
Due To Other Government Units	-	-	-	-	192	-	192	-
Lim.Tax G.O.Bond-Current Portion	-	-	-	-	142,957	-	142,957	141,982
Long-Term Liabilities								
Limited G.O.Bonds Payable	-	-	-	-	1,041,998	-	1,041,998	1,184,343
Compensated Absences Payable	172,115	-	64,396	8,083	108,914	-	353,508	347,029
Claims and Judgements Payable	-	-	-	1,969,629	-	-	1,969,629	2,312,036
Intergvrnmntl Loans & Conts Payable	-	-	-	-	288,895	-	288,895	-
Total Liabilities	520,279	-	281,386	2,156,889	1,631,393	104	4,590,051	5,047,998
Fund Equity								
Contributed Capital	1,277,645	958	2,640,357	-	-	-	3,918,960	3,918,960
Retained Earnings - Reserved (Pur of FA)	-	-	6,846,402	-	-	-	6,846,402	6,552,306
Retained Earnings - Unreserved	1,710,036	700,122	4,246,263	895,042	1,606,409	598,929	9,756,801	8,176,931
Total Fund Equity	2,987,681	701,080	13,733,022	895,042	1,606,409	598,929	20,522,163	18,648,197
Total Liability & Fund Equity	\$3,507,960	\$701,080	\$14,014,408	\$3,051,931	\$3,237,802	\$599,033	\$25,112,214	\$23,696,195

Thurston County Washington 2000

COMBINING STATEMENT OF REVENUES, EXPENSES
& CHANGES IN FUND EQUITY
INTERNAL SERVICE FUNDS
YEAR ENDED December 31, 2000 WITH COMPARATIVE TOTALS
FOR YEAR ENDED December 31, 1999

	CENTRAL SERVICES	UNEMPL. COMP.	EQUIP. RENTAL & REVOLV.	INSUR RISK MNGMNT	COMMUNI - CATIONS	BENEFITS ADMIN	2000	1999
Operating Revenues:								
Charges for Services	\$6,487,083	\$ -	\$571,992	\$1,815,248	\$2,273,614	\$ -	\$11,147,937	\$10,587,179
Equipment Rental	-	-	3,544,291	-	-	-	3,544,291	3,187,180
Assessment	-	-	-	-	930,845	-	930,845	873,037
Interfund Contributions	129,667	280,965	-	-	-	59,785	470,417	329,604
Other Miscellaneous Revenues	9,775	-	-	-	18,603	80,824	109,202	255,478
Total Operating Revenues	6,626,525	280,965	4,116,283	1,815,248	3,223,062	140,609	16,202,692	15,232,478
Operating Expenses:								
General Operations	3,811,374	159,614	1,973,855	477,741	2,895,956	4,986	9,323,526	9,055,072
Maintenance of Equipment & Facilities	291,746	-	723	805	90,027	894	384,195	369,098
General Administration	2,363,739	-	40,935	-	-	-	2,404,674	2,345,664
Depreciation/Amortization, Depletion	596,047	190	1,485,788	-	391,672	-	2,473,697	2,598,932
Risk Transfer Payments	-	-	-	510,377	-	-	510,377	200,407
Claims Payments	-	-	-	91,808	-	-	91,808	348,122
Total Operating Expenses	7,062,906	159,804	3,501,301	1,080,731	3,377,655	5,880	15,188,277	14,917,295
Operating Income	(436,381)	121,161	614,982	734,517	(154,593)	134,729	1,014,415	315,183
Nonoperating Revenues (Expenses):								
Interest Revenue	67,254	36,984	374,991	136,450	58,782	28,574	703,035	655,845
Other Non-Operating Revenue (Expense)	(3,524)	-	71,155	25,039	2,527	-	95,197	488,193
Interest Expense & Fiscal Charges	-	-	-	-	(59,067)	-	(59,067)	(56,769)
Total Nonoperating Revenue (Expenses)	63,730	36,984	446,146	161,489	2,242	28,574	739,165	1,087,269
Income Before Operating Transfers	(372,651)	158,145	1,061,128	896,006	(152,351)	163,303	1,753,580	1,402,452
Operating Transfers In	58,451	-	-	-	-	-	58,451	260,574
Operating Transfers Out	(3,974)	(28,886)	-	-	-	-	(32,860)	(129,297)
Net Income (Loss)	(318,174)	129,259	1,061,128	896,006	(152,351)	163,303	1,779,171	1,533,729
Fund Equity at Beginning of Year	3,243,383	571,821	12,639,571	(964)	1,758,760	435,626	18,648,197	16,634,032
Prior Period Adjustment	-	-	(44,024)	-	-	-	(44,024)	215,256
Residual Equity Transfers In/Contrib. Capital	64,603	-	76,347	-	-	-	140,950	332,124
Residual Equity Transfers Out	(2,131)	-	-	-	-	-	(2,131)	(66,944)
Fund Equity at End of Year	\$2,987,681	\$701,080	\$13,733,022	\$895,042	\$1,606,409	\$598,929	\$20,522,163	\$18,648,197

Thurston County Washington 2000

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED December 31, 2000 WITH COMPARATIVE TOTALS
FOR YEAR ENDED December 31, 1999
Page 1 of 2

	CENTRAL SERVICES	UNEMPL. COMP.	EQUIP. RENTAL & REVOLV.	INSUR RISK MNGMNT	COMMUNI - CATIONS	BENEFITS ADMIN	2000	1999
Cash Flows from Operating Activities:								
Cash Received from Customers	\$6,611,207	\$280,145	\$4,247,569	\$1,566,207	\$3,247,190	\$139,556	\$16,091,874	\$14,819,967
Cash Payments for Goods and Services	(3,684,056)	-	(1,417,413)	(1,352,850)	(963,530)	(6,186)	(7,424,035)	74,577
Cash Payments to Employees	(2,739,974)	(159,614)	(607,533)	(141,247)	(2,280,969)	-	(5,929,337)	(11,176,145)
Net Cash Provided (Used) by Operating Activities	187,177	120,531	2,222,623	72,110	2,691	133,370	2,738,502	3,718,399
Cash Flows From Noncapital Financing Activities:								
Operating Transfers In	58,451	-	-	-	-	-	58,451	260,574
Operating Transfers Out	(3,974)	(28,886)	-	-	-	-	(32,860)	(129,296)
Residual Equity Transfers In	64,603	-	76,347	-	-	-	140,950	-
Residual Equity Transfers Out	2,131	-	-	-	-	-	2,131	-
Grant Proceeds	-	-	-	-	-	-	-	668,114
Net Cash Provided (Used) by Noncapital Financing Activities	121,211	(28,886)	76,347	-	-	-	168,672	799,392
Cash Flows From Capital & Related Financing Activities:								
Net Capital Asset Acquisitions	(286,584)	819	(2,595,327)	25,925	(579,552)	1,053	(3,433,666)	(2,829,407)
Debt/Contract Princ. Proceeds (Repayments)	-	-	-	-	147,525	-	147,525	(143,675)
Interest Paid	-	-	-	-	(59,067)	-	(59,067)	(56,769)
Net Cash Provided (Used) by Capital & Related Financing Activities	(286,584)	819	(2,595,327)	25,925	(491,094)	1,053	(3,345,208)	(3,029,851)
Cash Flows from Investing Activities:								
Interest Receipts	68,313	36,164	371,519	135,564	60,567	27,521	699,648	629,610
Net Cash Provided (Used) by by Investing Activities	68,313	36,164	371,519	135,564	60,567	27,521	699,648	629,610
Net Change in Cash and Cash Equivalents	90,117	128,628	75,162	233,599	(427,836)	161,944	261,614	2,117,550
Cash & Cash Equivalents 1-1-00	1,802,949	568,756	6,655,243	2,561,016	1,135,306	433,928	13,157,198	10,924,255
Cash & Cash Equivalents 12-31-00	\$1,893,066	\$697,384	\$6,730,405	\$2,794,615	\$707,470	\$595,872	\$13,418,812	\$13,041,805

Thurston County Washington 2000

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED December 31, 2000 WITH COMPARATIVE TOTALS
FOR YEAR ENDED December 31, 1999
Page 2 of 2

	CENTRAL SERVICES	UNEMPL. COMP.	EQUIP. RENTAL & REVOLV.	INSUR RISK MNGMNT	COMMUNI - CATIONS	BENEFITS ADMIN	2000	1999
Operating Income	(\$436,381)	\$121,161	\$614,982	\$734,517	(\$154,593)	\$134,729	\$1,014,415	\$315,183
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:								
Depreciation Expense	596,047	190	1,485,788	-	391,672	-	2,473,697	2,598,932
(Increase) Decrease in:								
Other Current Receivables	21,508	(820)	(3,472)	(1,135)	1,785	(1,053)	16,813	(50,176)
Due From Other Funds	(30,501)	-	136,408	(233,791)	(459)	-	(128,343)	322,110
Due From Other Governments	-	-	(5,767)	-	-	-	(5,767)	18,059
Inventories	-	-	(26,841)	-	-	-	(26,841)	590
Prepaid Expense	-	-	-	-	-	-	-	(92,304)
Increase (Decrease) in:								
Accounts Payable	52,692	-	18,411	(81,184)	(258,241)	(233)	(268,555)	391,490
Due to Other Funds	(9,863)	-	(1,003)	10,225	(467)	(73)	(1,181)	(30,666)
Due to Other Governments	-	-	-	-	192	-	192	-
Claims and Judgements	-	-	-	(342,407)	-	-	(342,407)	240,573
Compensated Absences Payable	(6,325)	-	4,117	(14,115)	22,802	-	6,479	4,608
Total Adjustments	623,558	(630)	1,607,641	(662,407)	157,284	(1,359)	1,724,087	3,403,216
Net Cash Provided by Operating Activities	\$187,177	\$120,531	\$2,222,623	\$72,110	\$2,691	\$133,370	\$2,738,502	\$3,718,399



This Page Intentionally Left Blank