

KITSAP COUNTY, WASHINGTON

Internal Service Funds

Internal Service Funds are used by Kitsap County to account for the financing of goods or services provided by a department or agency to other departments or agencies of Kitsap County, or to other governmental units, on a cost-reimbursement basis.

A description of each fund follows:

Equipment Rental & Revolving Fund - A fund used to account for the operation of County vehicles, and rent of equipment to other funds within the County.

Information Services - A fund used to account for the operations of data processing services to County departments.

Purchasing - A fund used to account for the administration of purchasing services to other County departments.

Self-Insurance - A fund used to account for the insurance and self-insured claims of the County.

Telecommunications - A fund used to account for operation of telecommunications services to County departments.

Workers Compensation - A fund used to account for workers compensation claims of the County.

KITSAP COUNTY, WASHINGTON

1 of 2

Combining Balance Sheet

Internal Service Funds

December 31, 2000

With Comparative Totals for December 31, 1999

	Equipment Rental and Revolving	Workers Compensation	Purchasing	Self Insurance
ASSETS				
Current Assets:				
Cash	\$ 4,357,544	\$ 993,620	\$ 15,492	\$ 3,780,779
Deposits With External Fiscal Agents	0	50,000	0	0
Due From Other Funds	552,501	0	0	627
Due From Other Governmental Units	0	0	0	0
Inventory	961,214	0	0	0
Other Current Receivables	0	0	0	0
Prepaid Insurance	0	0	0	411,033
Total Current Assets	<u>5,871,259</u>	<u>1,043,620</u>	<u>15,492</u>	<u>4,192,439</u>
Property, Plant & Equipment:				
Machinery and Equipment	18,696,541	3,386	122,113	19,268
Less Accumulated Depreciation	(10,135,057)	(1,903)	(87,927)	(11,047)
Construction in Progress	0	0	0	0
Net Property Plant & Equipment	<u>8,561,484</u>	<u>1,483</u>	<u>34,186</u>	<u>8,221</u>
Total Assets	<u>\$ 14,432,743</u>	<u>\$ 1,045,103</u>	<u>\$ 49,678</u>	<u>\$ 4,200,660</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Current Liabilities:				
Accounts Payable	\$ 101,949	\$ 78,612	\$ 4,425	\$ 142,773
Due to Other Funds	144,143	10,817	7,103	2,308
Interfund Loans Payable	0	0	0	0
Other Accrued Liabilities	37,054	941,914	2,066	2,649,987
Total Current Liabilities	<u>283,146</u>	<u>1,031,343</u>	<u>13,594</u>	<u>2,795,068</u>
Long-Term Liabilities:				
Employee Leave Benefits	49,275	658	13,276	3,102
Leases Payable	0	0	0	0
Total Long-Term Liabilities	<u>49,275</u>	<u>658</u>	<u>13,276</u>	<u>3,102</u>
Total Liabilities	<u>332,421</u>	<u>1,032,001</u>	<u>26,870</u>	<u>2,798,170</u>
Fund Equity:				
Contributed Capital	2,527,132	0	54,149	2,759
Retained Earnings:				
Reserved for Capital Outlay	0	0	0	0
Reserved for Advances	0	0	0	0
Reserved for Other	0	50,000	0	0
Unreserved	11,573,190	(36,898)	(31,341)	1,399,731
Total Retained Earnings	<u>11,573,190</u>	<u>13,102</u>	<u>(31,341)</u>	<u>1,399,731</u>
Total Fund Equities	<u>14,100,322</u>	<u>13,102</u>	<u>22,808</u>	<u>1,402,490</u>
Total Liabilities & Fund Equities	<u>\$ 14,432,743</u>	<u>\$ 1,045,103</u>	<u>\$ 49,678</u>	<u>\$ 4,200,660</u>

Telecom- munications	Data Processing	Totals	
		2000	1999
\$ 320,925	\$ 810,544	\$ 10,278,904	\$ 8,112,423
0	0	50,000	50,000
54,157	0	607,285	430,807
0	0	0	508
0	0	961,214	760,121
0	0	0	184
0	0	411,033	509,206
<u>375,082</u>	<u>810,544</u>	<u>12,308,436</u>	<u>9,863,249</u>
1,183,868	1,906,835	21,932,011	20,298,148
(860,120)	(868,386)	(11,964,440)	(10,727,915)
0	0	0	28,551
<u>323,748</u>	<u>1,038,449</u>	<u>9,967,571</u>	<u>9,598,784</u>
<u>\$ 698,830</u>	<u>\$ 1,848,993</u>	<u>\$ 22,276,007</u>	<u>\$ 19,462,033</u>
\$ 24,146	\$ 157,446	\$ 509,351	\$ 283,686
9,161	19,109	192,641	276,151
0	0	0	20,000
3,422	7,004	3,641,447	3,126,802
<u>36,729</u>	<u>183,559</u>	<u>4,343,439</u>	<u>3,706,639</u>
2,314	43,772	112,397	128,029
0	161,656	161,656	208,306
<u>2,314</u>	<u>205,428</u>	<u>274,053</u>	<u>336,335</u>
<u>39,043</u>	<u>388,987</u>	<u>4,617,492</u>	<u>4,042,974</u>
380,821	1,325,783	4,290,644	4,178,535
0	1,711	1,711	1,711
0	0	0	0
0	0	50,000	50,000
<u>278,966</u>	<u>132,512</u>	<u>13,316,160</u>	<u>11,188,813</u>
<u>278,966</u>	<u>134,223</u>	<u>13,367,871</u>	<u>11,240,524</u>
<u>659,787</u>	<u>1,460,006</u>	<u>17,658,515</u>	<u>15,419,059</u>
<u>\$ 698,830</u>	<u>\$ 1,848,993</u>	<u>\$ 22,276,007</u>	<u>\$ 19,462,033</u>