

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 State and to other government units, on a cost reimbursement basis.

790 (927) - Central Services

Accounts for the revenues and expenditures associated with central printing and office supply services to state agencies and the Legislative Assembly; a surplus property program for the acquisition, distribution, and disposition of federal and state surplus property and procurement services for all state agencies not exempt by statute.

700 (918) - Fleet Services

Accounts for costs of operating and maintaining State-owned vehicles. Costs are billed to user agencies and include depreciation on equipment.

780 (929) - Information Technology Department

Accounts used for the procurement and maintenance of data processing equipment and supplies and telecommunications equipment and supplies to provide data processing and telecommunications services to state departments and agencies.

288\275 (912) - Risk Management Fund

Fund provides insurance coverage and loss prevention to all state agencies and the University System for tort liability and employee injury claims. Coverage is provided using an optional combination of self-insurance and private excess insurance.

STATE OF NORTH DAKOTA

Combining Statement of Net Position Internal Service Funds June 30, 2014

	Central Services	Fleet Services	Information Technology Department	Risk Management	Total
ASSETS					
Current Assets:					
Cash Deposits at the Bank of ND	\$ 1,846,016	\$ 2,098,021	\$ 9,877,837	\$ 1,852,285	\$ 15,674,159
Cash and Cash Equivalents	508	520,015	-	2,258	522,781
Investments	-	-	-	12,330,899	12,330,899
Accounts Receivable - Net	4,498	64,054	128,295	-	196,847
Interest Receivable - Net	-	-	-	71,773	71,773
Intergovernmental Receivable - Net	50,274	-	137,358	-	187,632
Due from Other Funds	156,446	1,738,506	4,925,891	13,635	6,834,478
Prepaid Items	32,515	-	1,579,505	-	1,612,020
Inventory	86,241	-	-	-	86,241
Total Current Assets	2,176,498	4,420,596	16,648,886	14,270,850	37,516,830
Noncurrent Assets:					
Capital Assets:					
Depreciable, Net	121,111	81,795,036	10,258,013	-	92,174,160
Total Noncurrent Assets	121,111	81,795,036	10,258,013	-	92,174,160
Total Assets	2,297,609	86,215,632	26,906,899	14,270,850	129,690,990
LIABILITIES					
Current Liabilities:					
Accounts Payable	110,992	842,137	705,283	7,735	1,666,147
Accrued Payroll	91,748	168,768	2,059,636	38,870	2,359,022
Interest Payable	-	-	-	6,899	6,899
Due to Other Funds	9,163	6,204,912	7,981	227,819	6,449,875
Claims/Judgments Payable	-	-	-	1,679,294	1,679,294
Compensated Absences Payable	4,118	4,218	126,554	2,348	137,238
Capital Leases Payable	15,615	-	-	-	15,615
Total Current Liabilities	231,636	7,220,035	2,899,454	1,962,965	12,314,090
Noncurrent Liabilities:					
Claims/Judgments Payable	-	-	-	6,320,750	6,320,750
Compensated Absences Payable	78,233	62,629	1,888,640	34,874	2,064,376
Capital Leases Payable	33,813	-	-	-	33,813
Total Noncurrent Liabilities	112,046	62,629	1,888,640	6,355,624	8,418,939
Total Liabilities	343,682	7,282,664	4,788,094	8,318,589	20,733,029
NET POSITION					
Net Investment in Capital Assets	71,683	81,795,036	10,258,013	-	92,124,732
Unrestricted	1,882,244	(2,862,068)	11,860,792	5,952,261	16,833,229
Total Net Assets	\$ 1,953,927	\$ 78,932,968	\$ 22,118,805	\$ 5,952,261	\$ 108,957,961

STATE OF NORTH DAKOTA

Combining Statement of Revenues, Expenses and Changes in Fund Net Position Internal Service Funds For the Fiscal Year Ended June 30, 2014

	Central Services	Fleet Services	Information Technology Department	Risk Management	Total
OPERATING REVENUES					
Sales and Services	\$ 2,490,633	\$ 31,319,807	\$ 60,619,327	\$ 5,246,205	\$ 99,675,972
Miscellaneous	-	106,765	-	-	106,765
Total Operating Revenues	2,490,633	31,426,572	60,619,327	5,246,205	99,782,737
OPERATING EXPENSES					
Cost of Sales and Services	909,415	-	-	-	909,415
Salaries and Benefits	923,584	3,150,307	24,644,621	460,440	29,178,952
Operating	529,535	18,235,772	29,280,613	719,067	48,764,987
Claims	-	-	-	5,532,117	5,532,117
Depreciation	70,177	9,062,847	4,350,579	-	13,483,603
Total Operating Expenses	2,432,711	30,448,926	58,275,813	6,711,624	97,869,074
Operating Income (Loss)	57,922	977,646	2,343,514	(1,465,419)	1,913,663
NONOPERATING REVENUES (EXPENSES)					
Interest and Investment Income	-	-	-	1,503,468	1,503,468
Interest Expense	(3,673)	-	(14,239)	(22,335)	(40,247)
Gain (Loss) on Sale of Capital Assets	(265)	374,375	(12,543)	-	381,567
Other	1,050	-	24,982	-	26,032
Total Nonoperating Revenues (Expenses)	(2,868)	374,375	(1,800)	1,481,133	1,850,820
Income Before Contributions and Transfers	55,034	1,352,021	2,341,714	15,714	3,764,483
Changes in Net Position	55,034	1,352,021	2,341,714	15,714	3,764,483
Total Net Position - Beginning of Year	1,898,893	77,580,947	19,777,081	5,936,547	105,193,478
Total Net Position - End of Year	\$ 1,953,927	\$ 78,932,968	\$ 22,118,805	\$ 5,952,261	\$ 108,957,961

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Internal Service Funds For the Fiscal Year Ended June 30, 2014

	Central Services	Fleet Services	Information Technology	Risk Management	Total
Cash Flows from Operating Activities:					
Receipts from Customers and Users	\$ 2,603,375	\$ 31,449,232	\$ 61,463,602	\$ 5,235,238	\$ 100,751,447
Payments to Other Funds	-	(165,825)	-	-	(165,825)
Payments to Suppliers	(1,530,485)	(19,026,855)	(30,485,676)	(718,860)	(51,761,886)
Payments to Employees	(899,345)	(3,160,921)	(24,580,196)	(458,862)	(29,099,324)
Claim Payments	-	-	-	(357,047)	(357,047)
Payments to Others	-	-	-	(4,544,185)	(4,544,185)
Other	1,052	-	-	-	1,052
Net Cash Provided by (Used for) Operating Activities	174,597	9,095,621	6,397,730	(843,716)	14,824,232
Cash Flows from Noncapital Financing Activities:					
Transfers In	-	-	1,777,911	-	1,777,911
Transfers Out	-	-	(1,777,911)	-	(1,777,911)
Advances Made to Other Funds	-	(1,000,000)	-	-	(1,000,000)
Other	-	-	-	-	-
Net Cash Used for Noncapital Financing Activities	-	(1,000,000)	-	-	(1,000,000)
Cash Flows from Capital and Related Financing Activities:					
Acquisition and Construction of Capital Assets	(25,804)	(12,607,128)	(3,823,768)	-	(16,456,700)
Proceeds from Sale of Capital Assets	-	3,322,882	-	-	3,322,882
Principal Payments - Notes and Other Borrowings	-	-	(711,950)	-	(711,950)
Interest Payments - Notes and Other Borrowings	-	-	(14,238)	-	(14,238)
Payment on Capital Leases	(72,826)	-	-	-	(72,826)
Interest Payments - Capital Leases	(3,673)	-	-	-	(3,673)
Net Cash Used for Capital and Related Financing Activities	(102,303)	(9,284,246)	(4,549,956)	-	(13,936,505)
Cash Flows from Investing Activities:					
Purchase of Investment Securities	-	-	-	(588,815)	(588,815)
Interest and Dividends on Investments	-	-	-	624,402	624,402
Net Cash Provided by Investing Activities	-	-	-	35,587	35,587
Net Change in Cash:					
Net Increase (Decrease) in Cash and Cash Equivalents	72,294	(1,188,625)	1,847,774	(808,129)	(76,686)
Cash and Cash Equivalents at June 30, 2013	1,774,230	3,806,661	8,030,063	2,662,672	16,273,626
Cash and Cash Equivalents at June 30, 2014	\$ 1,846,524	\$ 2,618,036	\$ 9,877,837	\$ 1,854,543	\$ 16,196,940
Reconciliation:					
Cash Deposits at the Bank of North Dakota	\$ 1,846,016	\$ 2,098,021	\$ 9,877,837	\$ 1,852,285	\$ 15,674,159
Cash and Cash Equivalents	508	520,015	-	2,258	522,781
Cash and Cash Equivalents	\$ 1,846,524	\$ 2,618,036	\$ 9,877,837	\$ 1,854,543	\$ 16,196,940
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used for) Operating Activities:					
Operating Income (Loss)	\$ 57,922	\$ 977,646	\$ 2,343,514	\$ (1,465,419)	\$ 1,913,663
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:					
Depreciation	70,177	9,062,847	4,343,898	-	13,476,922
Amortization/Accretion	-	-	6,681	-	6,681
Other	16,316	-	-	-	16,316
Change in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	48,402	22,660	(28,545)	-	41,517
(Increase) Decrease in Due From	71,498	-	875,345	(5,717)	941,126
Increase in Intergovernmental Receivable	(14,732)	(176,828)	(1,526)	-	(193,086)
Increase in Prepaid Items	(27,470)	-	(203,988)	-	(231,458)
Increase in Inventories	(864)	-	-	-	(864)
Increase (Decrease) in Accounts Payable	(72,155)	(791,093)	(977,510)	1,820	(1,838,938)
Increase in Claims/Judgments Payable	-	-	-	619,156	619,156
Increase in Intergovernmental Payable	-	11,005	-	-	11,005
Increase (Decrease) in Accrued Payroll	17,886	(6,419)	30,243	2,368	44,078
Increase (Decrease) in Compensated Absences Payable	6,353	(4,197)	34,181	(790)	35,547
Increase (Decrease) in Due To	1,264	-	(23,563)	4,866	(17,433)
Total Adjustments	116,675	8,117,975	4,054,216	621,703	12,910,569
Net Cash Provided by (Used for) Operating Activities	\$ 174,597	\$ 9,095,621	\$ 6,397,730	\$ (843,716)	\$ 14,824,232
Noncash Transactions:					
Net Change in Fair Value of Investments	\$ -	\$ -	\$ -	\$ 827,740	\$ 827,740
Acquisition of Equipment Under Capital Lease	9,035	-	-	-	9,035
Total Noncash Transactions	\$ 9,035	\$ -	\$ -	\$ 827,740	\$ 836,775