

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, 2016

	Central Services	Fleet Services	Information Technology Department	Risk Management	Total
ASSETS					
Current Assets:					
Cash Deposits at the Bank of ND	\$ 1,715,355	\$ 1,568,433	\$ 8,978,764	\$ 1,301,951	\$ 13,564,503
Cash and Cash Equivalents	5,234	-	-	2,284	7,518
Investments	-	-	-	11,675,004	11,675,004
Accounts Receivable - Net	18,772	27,666	129,806	-	176,244
Interest Receivable - Net	-	-	-	49,912	49,912
Intergovernmental Receivable - Net	66,165	-	162,707	-	228,872
Due from Other Funds	153,979	1,349,661	5,203,834	14,130	6,721,604
Prepaid Items	34,864	22,687	5,562,948	-	5,620,499
Inventory	119,829	-	-	-	119,829
Total Current Assets	2,114,198	2,968,447	20,038,059	13,043,281	38,163,985
Noncurrent Assets:					
Capital Assets:					
Depreciable, Net	236,685	89,058,947	10,889,999	-	100,185,631
Total Noncurrent Assets	236,685	89,058,947	10,889,999	-	100,185,631
Total Assets	2,350,883	92,027,394	30,928,058	13,043,281	138,349,616
DEFERRED OUTFLOWS OF RESOURCES					
Derived from Pensions	71,946	144,323	1,747,456	36,368	2,000,093
Total Deferred Outflow of Resources	71,946	144,323	1,747,456	36,368	2,000,093
LIABILITIES					
Current Liabilities:					
Accounts Payable	102,102	1,058,355	788,328	5,033	1,953,818
Accrued Payroll	90,711	187,444	2,278,376	42,527	2,599,058
Securities Lending Collateral	-	-	-	165,908	165,908
Interest Payable	-	-	-	9,624	9,624
Intergovernmental Payable	102	-	-	-	102
Due to Other Funds	24,055	1,607,193	6,580	18,878	1,656,706
Claims/Judgments Payable	-	-	-	1,870,374	1,870,374
Compensated Absences Payable	3,745	4,855	163,612	3,649	175,861
Capital Leases Payable	25,081	-	-	-	25,081
Total Current Liabilities	245,796	2,857,847	3,236,896	2,115,993	8,456,532
Noncurrent Liabilities:					
Claims/Judgments Payable	-	-	-	8,715,335	8,715,335
Compensated Absences Payable	71,155	61,016	2,056,362	45,869	2,234,402
Capital Leases Payable	37,616	-	-	-	37,616
Net Pension Liability	468,069	1,116,969	13,868,170	184,817	15,638,025
Total Noncurrent Liabilities	576,840	1,177,985	15,924,532	8,946,021	26,625,378
Total Liabilities	822,636	4,035,832	19,161,428	11,062,014	35,081,910
DEFERRED INFLOWS OF RESOURCES					
Derived from Pensions	52,172	158,764	2,023,212	63,341	2,297,489
Total Deferred Inflow of Resources	52,172	158,764	2,023,212	63,341	2,297,489
NET POSITION					
Net Investment in Capital Assets	173,988	89,058,947	10,890,000	-	100,122,935
Unrestricted	1,374,033	(1,081,826)	600,874	1,954,294	2,847,375
Total Net Position	\$ 1,548,021	\$ 87,977,121	\$ 11,490,874	\$ 1,954,294	\$ 102,970,310

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, 2016

	Central Services	Fleet Services	Information Technology Department	Risk Management	Total
OPERATING REVENUES					
Sales and Services	\$ 2,628,355	\$ 29,811,751	\$ 62,982,462	\$ 4,618,392	\$ 100,040,960
Miscellaneous	-	40,139	-	-	40,139
Total Operating Revenues	2,628,355	29,851,890	62,982,462	4,618,392	100,081,099
OPERATING EXPENSES					
Cost of Sales and Services	1,110,606	-	-	-	1,110,606
Salaries and Benefits	997,559	3,414,501	27,092,480	544,075	32,048,615
Operating	464,014	12,895,733	23,662,595	607,332	37,629,674
Claims	-	-	-	7,610,747	7,610,747
Depreciation	42,841	9,270,464	6,407,558	-	15,720,863
Total Operating Expenses	2,615,020	25,580,698	57,162,633	8,762,154	94,120,505
Operating Income (Loss)	13,335	4,271,192	5,819,829	(4,143,762)	5,960,594
NONOPERATING REVENUES (EXPENSES)					
Interest and Investment Income	-	-	-	551,552	551,552
Interest Expense	(2,192)	-	-	(24,045)	(26,237)
Gain (Loss) on Sale of Capital Assets	-	263,304	(48,961)	-	214,343
Other	3,582	-	-	-	3,582
Total Nonoperating Revenues (Expenses)	1,390	263,304	(48,961)	527,507	743,240
Income (Loss) Before Contributions and Transfers	14,725	4,534,496	5,770,868	(3,616,255)	6,703,834
Capital Grants and Contributions	-	87,473	-	-	87,473
Transfers In	-	959,500	-	-	959,500
Changes in Net Position	14,725	5,581,469	5,770,868	(3,616,255)	7,750,807
Total Net Position - Beginning of Year	1,533,296	82,395,652	5,720,006	5,570,549	95,219,503
Total Net Position - End of Year	\$ 1,548,021	\$ 87,977,121	\$ 11,490,874	\$ 1,954,294	\$ 102,970,310

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Internal Service Funds For the Fiscal Year Ended June 30, 2016

	Central Services	Fleet Services	Information Technology	Risk Management	Total
Cash Flows from Operating Activities:					
Receipts from Customers and Users	\$ 937,164	\$ 279,940	\$ 2,267,973	\$ 1,828,469	\$ 5,313,546
Receipts from Other Funds	1,727,415	30,147,727	62,994,496	2,788,733	97,658,371
Payments to Other Funds	-	(53,960)	-	(4,144,026)	(4,197,986)
Payments to Suppliers	(1,598,479)	(13,638,502)	(30,496,579)	(607,178)	(46,340,738)
Payments to Employees	(1,032,978)	(3,339,115)	(26,332,364)	(505,928)	(31,210,385)
Claim Payments	-	-	-	(568,159)	(568,159)
Other	3,583	-	-	-	3,583
Net Cash Provided by (Used for) Operating Activities	36,705	13,396,090	8,433,526	(1,208,089)	20,658,232
Cash Flows from Noncapital Financing Activities:					
Transfers In	-	959,500	-	-	959,500
Advances Made to Other Funds	-	(1,500,000)	-	-	(1,500,000)
Net Cash Provided by (Used for) Noncapital Financing Activities	-	(540,500)	-	-	(540,500)
Cash Flows from Capital and Related Financing Activities:					
Acquisition and Construction of Capital Assets	(10,297)	(16,244,870)	(4,239,567)	-	(20,494,734)
Proceeds from Sale of Capital Assets	-	3,808,616	-	-	3,808,616
Payment on Capital Leases	(16,287)	-	-	-	(16,287)
Interest Payments - Capital Leases	(1,135)	-	-	-	(1,135)
Net Cash Provided by (Used for) Capital and Related Financing Activities	(27,719)	(12,436,254)	(4,239,567)	-	(16,703,540)
Cash Flows from Investing Activities:					
Proceeds from Sale and Maturities of Investment Securities	-	-	-	1,132,758	1,132,758
Interest and Dividends on Investments	-	-	-	385,103	385,103
Net Cash Provided by (Used for) Investing Activities	-	-	-	1,517,861	1,517,861
Net Change in Cash:					
Net Increase (Decrease) in Cash and Cash Equivalents	8,986	419,336	4,193,959	309,772	4,932,053
Cash and Cash Equivalents at June 30, 2015	1,711,603	1,149,097	4,784,805	994,463	8,639,968
Cash and Cash Equivalents at June 30, 2016	\$ 1,720,589	\$ 1,568,433	\$ 8,978,764	\$ 1,304,235	\$ 13,572,021
Reconciliation:					
Cash Deposits at the Bank of North Dakota	\$ 1,715,355	\$ 1,568,433	\$ 8,978,764	\$ 1,301,951	\$ 13,564,503
Cash and Cash Equivalents	5,234	-	-	2,284	7,518
Cash and Cash Equivalents	\$ 1,720,589	\$ 1,568,433	\$ 8,978,764	\$ 1,304,235	\$ 13,572,021
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:					
Operating Income (Loss)	\$ 13,335	\$ 4,271,192	\$ 5,819,829	\$ (4,143,762)	\$ 5,960,594
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:					
Depreciation	42,841	9,270,464	6,407,558	-	15,720,863
Other	6,489	-	-	-	6,489
Deferred Outflows	(13,877)	(7,439)	(35,908)	(13,366)	(70,590)
Deferred Inflows	(34,567)	(38,056)	(492,828)	29,024	(536,427)
Change in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	(11,692)	28,822	(5,969)	-	11,161
(Increase) Decrease in Due From	25,999	-	1,662,619	(1,190)	1,687,428
(Increase) Decrease in Intergovernmental Receivable	20,226	533,657	623,358	-	1,177,241
(Increase) Decrease in Prepaid Items	3,135	57,399	(3,983,443)	-	(3,922,909)
(Increase) Decrease in Inventories	(26,393)	-	-	-	(26,393)
Increase (Decrease) in Accounts Payable	(40,069)	(786,869)	(2,829,812)	141	(3,656,609)
Increase (Decrease) in Claims/Judgments Payable	-	-	-	2,888,829	2,888,829
Increase (Decrease) in Intergovernmental Payable	102	(53,960)	-	-	(53,858)
Increase (Decrease) in Accrued Payroll	9,860	8,614	166,469	1,532	186,475
Increase (Decrease) in Compensated Absences Payable	209	3,553	143,494	11,343	158,599
Increase (Decrease) in Due To	17,389	-	(20,730)	9,855	6,514
Increase (Decrease) in Net Pension Liability	23,718	108,713	978,889	9,505	1,120,825
Total Adjustments	23,370	9,124,898	2,613,697	2,935,673	14,697,638
Net Cash Provided by (Used for) Operating Activities	\$ 36,705	\$ 13,396,090	\$ 8,433,526	\$ (1,208,089)	\$ 20,658,232
Noncash Transactions:					
Net Change in Fair Value of Investments	\$ -	\$ -	\$ -	\$ 141,256	\$ 141,256
Acquisition of Equipment Under Capital Lease	45,171	-	-	-	45,171
Increase in Securities Lending Collateral	-	-	-	165,908	165,908
Total Noncash Transactions	\$ 45,171	\$ -	\$ -	\$ 307,164	\$ 352,335