

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, 2015

	Central Services	Fleet Services	Information Technology Department	Risk Management	Total
ASSETS					
Current Assets:					
Cash Deposits at the Bank of ND	\$ 1,708,446	\$ 1,149,097	\$ 4,784,805	\$ 992,154	\$ 8,634,502
Cash and Cash Equivalents	3,157	-	-	2,309	5,466
Investments	-	-	-	12,500,598	12,500,598
Accounts Receivable - Net	7,080	56,488	123,837	-	187,405
Interest Receivable - Net	-	-	-	48,484	48,484
Intergovernmental Receivable - Net	86,391	-	786,065	-	872,456
Due from Other Funds	179,978	1,885,022	6,866,453	12,932	8,944,385
Prepaid Items	37,999	80,086	1,579,505	-	1,697,590
Inventory	93,436	-	-	-	93,436
Total Current Assets	2,116,487	3,170,693	14,140,665	13,556,477	32,984,322
Noncurrent Assets:					
Capital Assets:					
Nondepreciable	-	-	719,809	-	719,809
Depreciable, Net	224,058	85,555,677	12,387,143	-	98,166,878
Total Noncurrent Assets	224,058	85,555,677	13,106,952	-	98,886,687
Total Assets	2,340,545	88,726,370	27,247,617	13,556,477	131,871,009
DEFERRED OUTFLOWS OF RESOURCES					
Derived from Pensions	58,069	136,884	1,711,548	23,002	1,929,503
Total Deferred Outflow of Resources	58,069	136,884	1,711,548	23,002	1,929,503
LIABILITIES					
Current Liabilities:					
Accounts Payable	142,171	1,858,522	3,618,140	4,892	5,623,725
Accrued Payroll	80,851	178,830	2,111,907	40,995	2,412,583
Interest Payable	-	-	-	9,336	9,336
Due to Other Funds	6,666	3,162,856	27,310	9,023	3,205,855
Claims/Judgments Payable	-	-	-	1,594,625	1,594,625
Compensated Absences Payable	3,536	4,549	151,583	2,787	162,455
Capital Leases Payable	16,287	-	-	-	16,287
Total Current Liabilities	249,511	5,204,757	5,908,940	1,661,658	13,024,866
Noncurrent Liabilities:					
Claims/Judgments Payable	-	-	-	6,102,255	6,102,255
Compensated Absences Payable	67,191	57,769	1,924,897	35,388	2,085,245
Capital Leases Payable	17,526	-	-	-	17,526
Net Pension Liability	444,351	1,008,256	12,889,281	175,312	14,517,200
Total Noncurrent Liabilities	529,068	1,066,025	14,814,178	6,312,955	22,722,226
Total Liabilities	778,579	6,270,782	20,723,118	7,974,613	35,747,092
DEFERRED INFLOWS OF RESOURCES					
Derived from Pensions	86,739	196,820	2,516,040	34,317	2,833,916
Total Deferred Inflow of Resources	86,739	196,820	2,516,040	34,317	2,833,916
NET POSITION					
Net Investment in Capital Assets	190,245	85,555,677	13,106,951	-	98,852,873
Unrestricted	1,343,051	(3,160,025)	(7,386,945)	5,570,549	(3,633,370)
Total Net Assets	\$ 1,533,296	\$ 82,395,652	\$ 5,720,006	\$ 5,570,549	\$ 95,219,503

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, 2015

	Central Services	Fleet Services	Information Technology Department	Risk Management	Total
OPERATING REVENUES					
Sales and Services	\$ 2,606,986	\$ 32,311,474	\$ 57,690,590	\$ 4,560,515	\$ 97,169,565
Miscellaneous	-	53,118	-	-	53,118
Total Operating Revenues	2,606,986	32,364,592	57,690,590	4,560,515	97,222,683
OPERATING EXPENSES					
Cost of Sales and Services	1,153,525	-	-	-	1,153,525
Salaries and Benefits	929,821	1,604,279	25,459,636	483,912	28,477,648
Operating	440,247	17,773,713	28,264,569	680,516	47,159,045
Claims	-	-	-	4,098,889	4,098,889
Depreciation	31,534	9,145,222	4,981,956	-	14,158,712
Total Operating Expenses	2,555,127	28,523,214	58,706,161	5,263,317	95,047,819
Operating Income (Loss)	51,859	3,841,378	(1,015,571)	(702,802)	2,174,864
NONOPERATING REVENUES (EXPENSES)					
Interest and Investment Income	-	-	-	532,963	532,963
Interest Expense	(1,806)	-	-	(24,010)	(25,816)
Gain (Loss) on Sale of Capital Assets	(3,041)	(162,098)	(346,697)	-	(511,836)
Other	5,947	-	-	-	5,947
Total Nonoperating Revenues (Expenses)	1,100	(162,098)	(346,697)	508,953	1,258
Income (Loss) Before Contributions and Transfers	52,959	3,679,280	(1,362,268)	(193,849)	2,176,122
Capital Grants and Contributions	-	854,829	-	-	854,829
Changes in Net Position	52,959	4,534,109	(1,362,268)	(193,849)	3,030,951
Total Net Position - Beginning of Year, as Adjusted	1,480,337	77,861,543	7,082,274	5,764,398	92,188,552
Total Net Position - End of Year	\$ 1,533,296	\$ 82,395,652	\$ 5,720,006	\$ 5,570,549	\$ 95,219,503

STATE OF NORTH DAKOTA

Combining Statement of Cash Flows Internal Service Funds For the Fiscal Year Ended June 30, 2015

	Central Services	Fleet Services	Information Technology	Risk Management	Total
Cash Flows from Operating Activities:					
Receipts from Customers and Users	\$ 849,729	\$ 364,567	\$ 2,645,077	\$ 1,707,424	\$ 5,566,797
Receipts from Other Funds	1,699,052	32,007,590	52,460,703	2,859,722	89,027,067
Payments to Other Funds	-	(188,572)	-	-	(188,572)
Payments to Suppliers	(1,590,900)	(16,837,414)	(26,630,173)	(683,951)	(45,742,438)
Payments to Employees	(952,910)	(1,601,978)	(25,391,047)	(481,586)	(28,427,521)
Claim Payments	-	-	-	(362,728)	(362,728)
Payments to Others	-	-	-	(4,262,714)	(4,262,714)
Other	5,947	-	-	-	5,947
Net Cash Provided by (Used for) Operating Activities	10,918	13,744,193	3,084,560	(1,223,833)	15,615,838
Cash Flows from Noncapital Financing Activities:					
Transfers In	-	-	393,597	-	393,597
Transfers Out	-	-	(393,597)	-	(393,597)
Advances Made to Other Funds	-	(3,000,000)	-	-	(3,000,000)
Net Cash Used for Noncapital Financing Activities	-	(3,000,000)	-	-	(3,000,000)
Cash Flows from Capital and Related Financing Activities:					
Acquisition and Construction of Capital Assets	(128,418)	(15,632,346)	(8,177,592)	-	(23,938,356)
Proceeds from Sale of Capital Assets	-	3,419,215	-	-	3,419,215
Payment on Capital Leases	(15,615)	-	-	-	(15,615)
Interest Payments - Capital Leases	(1,806)	-	-	-	(1,806)
Net Cash Used for Capital and Related Financing Activities	(145,839)	(12,213,131)	(8,177,592)	-	(20,536,562)
Cash Flows from Investing Activities:					
Proceeds from Sale and Maturities of Investment Securities	-	-	-	89,689	89,689
Purchase of Investment Securities	-	-	-	(239,737)	(239,737)
Interest and Dividends on Investments	-	-	-	513,801	513,801
Net Cash Provided by Investing Activities	-	-	-	363,753	363,753
Net Change in Cash:					
Net Decrease in Cash and Cash Equivalents	(134,921)	(1,468,938)	(5,093,032)	(860,080)	(7,556,971)
Cash and Cash Equivalents at June 30, 2014	1,846,524	2,618,035	9,877,837	1,854,543	16,196,939
Cash and Cash Equivalents at June 30, 2015	\$ 1,711,603	\$ 1,149,097	\$ 4,784,805	\$ 994,463	\$ 8,639,968
Reconciliation:					
Cash Deposits at the Bank of North Dakota	\$ 1,708,446	\$ 1,149,097	\$ 4,784,805	\$ 992,154	\$ 8,634,502
Cash and Cash Equivalents	3,157	-	-	2,309	5,466
Cash and Cash Equivalents	\$ 1,711,603	\$ 1,149,097	\$ 4,784,805	\$ 994,463	\$ 8,639,968
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:					
Operating Income (Loss)	\$ 51,859	\$ 3,841,378	\$ (1,015,571)	\$ (702,802)	\$ 2,174,864
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:					
Depreciation	31,534	9,145,222	4,981,956	-	14,158,712
Other	(14,201)	-	-	-	(14,201)
Deferred Outflows	(17,726)	(42,141)	(1,711,548)	(7,599)	(1,779,014)
Deferred Inflows	86,739	196,820	2,516,040	34,317	2,833,916
Change in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	(2,582)	7,566	4,458	-	9,442
(Increase) Decrease in Due From	(23,532)	-	(1,940,562)	623	(1,963,471)
Increase in Intergovernmental Receivable	(36,117)	(146,516)	(648,707)	-	(831,340)
Increase in Prepaid Items	(5,484)	(80,086)	-	-	(85,570)
Increase in Inventories	(7,195)	-	-	-	(7,195)
Increase (Decrease) in Accounts Payable	31,179	1,016,385	2,912,857	(2,037)	3,958,384
Decrease in Claims/Judgments Payable	-	-	-	(303,164)	(303,164)
Decrease in Intergovernmental Payable	-	(42,056)	-	-	(42,056)
Increase (Decrease) in Accrued Payroll	(10,896)	10,063	52,271	2,125	53,563
Increase (Decrease) in Compensated Absences Payable	(581)	(4,529)	61,286	953	57,129
Increase (Decrease) in Due To	(2,497)	-	19,328	(218,796)	(201,965)
Decrease In Net Pension Liability	(69,582)	(157,913)	(2,147,248)	(27,453)	(2,402,196)
Total Adjustments	(40,941)	9,902,815	4,100,131	(521,031)	13,440,974
Net Cash Provided by (Used for) Operating Activities	\$ 10,918	\$ 13,744,193	\$ 3,084,560	\$ (1,223,833)	\$ 15,615,838
Noncash Transactions:					
Net Change in Fair Value of Investments	\$ -	\$ -	\$ -	\$ 19,651	\$ 19,651
Total Noncash Transactions	\$ -	\$ -	\$ -	\$ 19,651	\$ 19,651