Internal Service Funds

Overview

Internal Service Funds account for services provided by specific County agencies to other County agencies on a cost reimbursement basis. The services consist of insurance, central acquisition of commonly used supplies and equipment, vehicle fleet maintenance, communications, and data processing. Revenues of these funds consist primarily of charges to County agencies for these services. Specific funds included in this group are:

FAIRFAX COUNTY INTERNAL SERVICE FUNDS

- **Fund 500, Retiree Health Benefits,** provides for monthly subsidy payments, based on age and years of service at the time of retirement, to eligible retirees of the County to help pay for health insurance. Participants who become eligible to receive benefits are paid based on the period of eligibility within the fiscal year, which may or may not comprise a full year of payments. It should be noted that, beginning in FY 2009, all activity in this fund was transferred to Fund 603, OPEB Trust Fund, in order to address the implementation of Governmental Accounting Standards Board (GASB) Statement No. 45 for other post-employment benefits (OPEBs).

- **Fund 501, County Insurance Fund**, is utilized to meet the County's casualty obligations, liability exposures, and worker's compensation requirements.

- **Fund 503, Department of Vehicle Services**, ensures that the County, School and Park Authority vehicle fleet is responsive to the transportation needs of all customer agencies and is operated in a safe and cost-effective manner.

- **Fund 504, Document Services Division**, supports the printing, copier, and micrographic services to County and School agencies.

- **Fund 505, Technology Infrastructure Services**, is managed by the Department of Information Technology and provides Data Center and Network Services to County agencies. Infrastructure costs associated with the operation and maintenance of the mainframe, data communications, PC replacements, and radio networks are billed to user agencies.

- **Fund 506, Health Benefits Trust Fund**, is the County's self-insurance fund which provides health insurance benefits to Fairfax County employees.

FAIRFAX COUNTY PUBLIC SCHOOLS INTERNAL SERVICE FUNDS

- **Fund 590, Public School Insurance Fund,** is an insurance fund that provides administration of workers' compensation accounts, centralization of self-insurance accounts for automobile and general liability, and commercial insurance for other liabilities.

- **Fund 591, Public School Health and Flexible Benefits Fund,** is the Fairfax County Public Schools self-insurance fund which provides health insurance benefits to its employees.

- **Fund 592, Public School Central Procurement,** facilitates accounting of orders for textbooks, supplies, and equipment for the Fairfax County Public Schools (FCPS).