

FISCAL ACCOUNTABILITY RULES

RULE 7.7 – INTERAGENCY SERVICES AND REIMBURSEMENTS

Purpose

The City and County of Denver provides for a number of services that due to Charter and/or policy requirements are provided by one fund, and are either billed to another fund or a reimbursement is made.

Definitions

Interagency Services:

- Internal Services Fund – services provided by Internal Service Funds to other city agencies.
 - Central Services
 - Fleet Maintenance
 - Asphalt Plant
- Non-Internal Service Fund service agencies – services provided by the following general fund or trust fund agencies to other agencies.
 - Fire Protection (general fund)
 - Police Protection (general fund)
 - Attorney Services (general fund)
 - Workers' Compensation (trust fund)

Interagency Reimbursements:

- Transactions that are managed by the one agency and reimbursed by the user agency. The following are examples of such transactions:
 - Utilities (general fund)
 - Adds, Moves & Changes (special revenue fund)

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RULE 7.7 – INTERAGENCY SERVICES AND REIMBURSEMENTS, CONTINUED

Rule

1. Interagency Services:

- A. In accordance with GASB 34 112.a (2) these are treated as interfund services.
- B. The service agency shall bill the user agency via an internal service billing (Internal Billing Transfer form).
- C. The income shall be reported as revenue in the seller agency's/department's fund and as an expenditure in the user agency's/department's fund.
- D. The general fund interagency services (fire, police and attorney) may only be charged to non-general fund agencies/departments.
- E. The trust fund interagency services (workers' compensation) may be charged to all funds.

2. Interagency Reimbursements:

- A. In accordance with GASB 34 112.b (2) these are treated as repayments from the funds responsible for the particular expenditure.
- B. These transactions will be reimbursed via an internal service billing (Internal Billing Transfer form).
- C. The agency/department managing the transaction shall bill the user agency for the transaction.
- D. After all agency/department entries have been completed a year-end adjustment shall be recorded to transfer these transactions to special accounts in order to eliminate the charges for services revenue and the duplicate expenditure.

Procedures and Forms

The **Controller's Office** is responsible for any procedures and forms associated with this rule.