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)
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.