



County Technical Assistance Service

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Internal Service Fund Reporting

Dear Reader:

The following document was created from the CTAS electronic library known as e-Li. This online library is maintained daily by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other e-Li material.

Sincerely,

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Internal Service Fund Reporting

Reference Number: CTAS-1992

Internal service funds are used to report an activity that provides services or goods to other funds, departments, or agencies to the county, the school system, or component unit on a cost-reimbursement basis. Examples of internal service funds are self-insurance and workers' compensation funds. Counties that maintain an internal service fund will have to prepare a schedule that presents a breakdown of activity applicable to the county and applicable to the school department. Further detail should be provided to break down the activity between functions (general government, administration of justice, etc.) within the primary government. [Example of a schedule that prorates usage of an internal service fund.](#)

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