

Internal Service Funds

Internal Service Funds are established to account for the financing of goods and services provided by one department, agency, or government unit to other departments or agencies of Clark County, or to other governments, on a cost reimbursement basis.

Equipment Rental and Revolving - A fund to finance the maintenance and operations of equipment used by other County funds and departments, and to finance and control material inventory used in the construction and maintenance of county roads.

Clark County Elections - A fund established to account for costs incurred in the County elections process.

Central Support Services - A fund to finance the operation of a central store facility which provides office supplies to all County departments, and provide centralized facility and utility maintenance on all County buildings.

General Liability Insurance - A self insurance fund established to finance uninsured liability claims and the deductible portions of insured liability claims against the County.

Unemployment Insurance - A self insurance fund used to finance unemployment claim settlements and decisions against Clark County by former employees.

Worker's Compensation Insurance - A self insurance fund used to finance uninsured worker's compensation claims and the deductible portion of worker's compensation claims against the County.

Data Processing Revolving - A fund to collect the costs for the maintenance and replacement of data processing equipment.

Retirement Benefit Reserve - A fund to account for the costs of administering the medical reimbursement program under the LEOFF I retirement system.

Radio ER&R – A fund to collect and track revenues and expenses for equipment repair and replacement for mobile data communication computers and radios used in public safety vehicles.

Major Maintenance - A fund to account for the major repair and maintenance costs on various County buildings.

Server Equipment Repair & Replacement - A fund to account for the major repair and replacement costs of data servers.

Clark County Washington
Combining Statement of Net Assets
Internal Service Funds
December 31, 2006

	Equipment Rental and Revolving	Clark County Elections	Central Support Services	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance
Assets						
Current assets:						
Cash, cash equivalents and pooled investments	\$ 2,920,471	\$ 213,715	\$ 620,798	\$ 3,312,821	\$ 2,464,597	\$ 569,645
Receivables, net	177,480	340,140	154,832	11,225	20,837	25,364
Due from other funds	1,284,974	0	0	0	0	0
Due from other governments	1,294	189,592	0	0	0	0
Inventory (at cost)	846,725	20,438	69,165	0	0	0
Prepaid expense	3,750	0	80	0	0	0
Total current assets	5,234,694	763,885	844,875	3,324,046	2,485,434	595,009
Noncurrent assets:						
Capital assets						
Land	0	0	0	0	0	0
Buildings	107,426	0	0	0	0	0
Improvements other than buildings	1,155,373	0	1,270,353	0	0	0
Machinery & equipment	22,178,241	597,891	103,456	0	0	0
Less accumulated depreciation	(12,947,066)	(72,814)	(251,780)	0	0	0
Total noncurrent assets	10,493,974	525,077	1,122,029	0	0	0
Total assets	15,728,668	1,288,962	1,966,904	3,324,046	2,485,434	595,009
Liabilities						
Current liabilities:						
Accounts payable	283,809	86,179	613,506	296,450	29,007	133,020
Due to other funds	1,163	185,862	14,386	110	0	0
Due to other governments	4,117	12	685	213	0	0
Accrued liabilities	68,313	24,248	94,338	0	0	0
Compensated absences	8,277	0	0	0	0	0
Bonds, notes claims and loans payable	0	0	65,000	61,448	0	0
Total current liabilities	365,679	296,301	787,915	358,221	29,007	133,020
Noncurrent liabilities:						
Compensated absences	91,051	79,696	272,308	0	0	0
Accrued Claims Payable	0	0	0	2,458,552	0	0
Bonds, notes and loans payable (net of discounts)	0	0	910,000	0	0	0
Total noncurrent liabilities	91,051	79,696	1,182,308	2,458,552	0	0
Total liabilities	456,730	375,997	1,970,223	2,816,773	29,007	133,020
Net Assets						
Invested in capital assets, net of related debt	10,493,974	525,077	147,029	0	0	0
Unrestricted	4,777,964	387,888	(150,348)	507,273	2,456,427	461,989
Total net assets	\$ 15,271,938	\$ 912,965	\$ (3,319)	\$ 507,273	\$ 2,456,427	\$ 461,989

Clark County Washington
Combining Statement of Net Assets
Internal Service Funds
December 31, 2006

Assets	Data Processing Revolving	Retirement Benefit Reserve	Radio ER&R	Major Maintenance	Server Equipment Repair & Replacement	Total
Current assets:						
Cash, cash equivalents and pooled investments	\$ 1,030,705	\$ 78,958	\$ 164,505	\$ 610,516	\$ 1,823	\$ 11,988,554
Receivables, net	0	0	0	6,293	0	736,171
Due from other funds	0	0	0	0	1,079	1,286,053
Due from other governments	307	0	0	0	0	191,193
Inventory (at cost)	0	0	0	0	0	936,328
Prepaid expense	0	0	0	0	0	3,830
Total current assets	1,031,012	78,958	164,505	616,809	2,902	15,142,129
Noncurrent assets:						
Capital assets						
Land	0	0	0	44,721	0	44,721
Buildings	0	0	0	0	0	107,426
Improvements other than buildings	0	0	0	1,456,056	0	3,881,782
Machinery & equipment	127,938	0	0	580,620	2,239,596	25,827,742
Less accumulated depreciation	(112,741)	0	0	(767,505)	(526,311)	(14,678,217)
Total noncurrent assets	15,197	0	0	1,313,892	1,713,285	15,183,454
Total assets	1,046,209	78,958	164,505	1,930,701	1,716,187	30,325,583
Liabilities						
Current liabilities:						
Accounts payable	19,315	60,090	1,053	186,401	18,655	1,727,485
Due to other funds	1,110	0	16,589	0	0	219,220
Due to other governments	274	0	67	0	0	5,368
Accrued liabilities	42,916	0	0	15,148	0	244,963
Compensated absences	0	0	0	0	0	8,277
Bonds, notes claims and loans payable	0	0	0	0	0	126,448
Total current liabilities	63,615	60,090	17,709	201,549	18,655	2,331,761
Noncurrent liabilities:						
Compensated absences	80,507	0	0	0	0	523,562
Accrued Claims Payable	0	0	0	0	0	2,458,552
Bonds, notes and loans payable (net of discounts)	0	0	0	0	0	910,000
Total noncurrent liabilities	80,507	0	0	0	0	3,892,114
Total liabilities	144,122	60,090	17,709	201,549	18,655	6,223,875
Net Assets						
Invested in capital assets, net of related debt	15,197	0	0	1,313,892	1,713,285	14,208,454
Unrestricted	886,890	18,868	146,796	415,260	(15,753)	9,893,254
Total net assets	\$ 902,087	\$ 18,868	\$ 146,796	\$ 1,729,152	\$ 1,697,532	\$ 24,101,708

Clark County Washington
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2006

	Equipment Rental and Revolving	Clark County Elections	Central Support Services	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance
OPERATING REVENUES						
Charges for services	\$ 12,721,591	\$ 601,626	\$ 1,896,944	\$ 0	\$ 0	\$ 0
Participant contributions	0	0	0	1,152,887	309,952	659,912
Total operating revenues	12,721,591	601,626	1,896,944	1,152,887	309,952	659,912
OPERATING EXPENSES						
Personal services	1,463,675	600,953	2,382,225	1,464	101,737	308,934
Contractual services	493,233	1,040,128	3,525,979	903,285	0	715,500
Other supplies and expenses	9,669,173	309,358	1,574,522	3,756	0	1,925
Depreciation	1,774,819	35,658	53,426	0	0	0
Total operating expenses	13,400,900	1,986,097	7,536,152	908,505	101,737	1,026,359
Operating income (loss)	(679,309)	(1,384,471)	(5,639,208)	244,382	208,215	(366,447)
NONOPERATING REVENUES						
(EXPENSES)						
Interest and investment revenue	129,150	98	10,592	157,362	120,809	17,843
Miscellaneous revenue	0	1,242	0	0	0	0
Intergovernmental revenue	0	557,946	0	0	0	0
Interest expense	0	(2,286)	(51,191)	0	0	(18)
Gain/(loss) on sale of equipment	(24,067)	(5,236)	0	0	0	0
Total non-operating revenues	105,083	551,764	(40,599)	157,362	120,809	17,825
Income/(loss) before contributions and transfers	(574,226)	(832,707)	(5,679,807)	401,744	329,024	(348,622)
Capital contributions	397,766	558,003	0	0	0	0
Transfers in	0	1,081,758	6,464,525	0	0	680,000
Transfers out	(12,500)	(687,262)	(141,928)	(66,907)	(507,175)	(873)
Change in net assets	(188,960)	119,792	642,790	334,837	(178,151)	330,505
Net assets as of January 1	15,460,898	793,173	(646,109)	172,436	2,634,578	131,484
Net assets as of December 31	\$ 15,271,938	\$ 912,965	\$ (3,319)	\$ 507,273	\$ 2,456,427	\$ 461,989

Clark County Washington
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2006

	Data Processing Revolving	Retirement Benefit Reserve	Radio ER&R	Major Maintenance	Server Equipment Repair & Replacement	Total
OPERATING REVENUES						
Charges for services	\$ 1,735,223	\$ 0	\$ 196,342	\$ 38,846	\$ 26,928	\$ 17,217,500
Participant contributions	0	0	0	0	0	2,122,751
Total operating revenues	1,735,223	0	196,342	38,846	26,928	19,340,251
OPERATING EXPENSES						
Personal services	1,068,778	1,103,315	0	0	0	7,031,081
Contractual services	152,891	0	53,195	0	17,152	6,901,363
Other supplies and expenses	438,893	0	222,076	413,188	2,181	12,635,072
Depreciation	1,069	0	0	94,349	299,289	2,258,610
Total operating expenses	1,661,631	1,103,315	275,271	507,537	318,622	28,826,126
Operating income (loss)	73,592	(1,103,315)	(78,929)	(468,691)	(291,694)	(9,485,875)
NONOPERATING REVENUES						
(EXPENSES)						
Interest and investment revenue	45,554	5,364	8,958	21,593	27,750	545,073
Miscellaneous revenue	0	0	0	0	0	1,242
Intergovernmental revenue	0	0	0	0	0	557,946
Interest expense	0	(484)	0	0	0	(53,979)
Gain/(loss) on sale of equipment	(791)	0	0	0	0	(30,094)
Total non-operating revenues	44,763	4,880	8,958	21,593	27,750	1,020,188
Income/(loss) before contributions and transfers	118,355	(1,098,435)	(69,971)	(447,098)	(263,944)	(8,465,687)
Capital contributions	0	0	0	0	0	955,769
Transfers in	0	915,631	40,000	445,205	187,373	9,814,492
Transfers out	0	0	0	0	0	(1,416,645)
Change in net assets	118,355	(182,804)	(29,971)	(1,893)	(76,571)	887,929
Net assets as of January 1	783,732	201,672	176,767	1,731,045	1,774,103	23,213,779
Net assets as of December 31	\$ 902,087	\$ 18,868	\$ 146,796	\$ 1,729,152	\$ 1,697,532	\$ 24,101,708

**Clark County Washington
Combining Statement of Cash Flows
Internal Service Funds
For the year ended December 31, 2006**

	Equipment Rental and Revolving	Clark County Elections	Central Support Services	General Liability Insurance	Unemploy- ment Insurance	Workers' Compensation Insurance
\$	51,543	1,377,940	211,506	\$	\$	\$
Receipts from customers -inflows	12,627,855	0	1,750,752	1,149,179	309,513	659,820
Receipts from interfund services provided-inflows	0	0	0	0	0	0
Payments to suppliers - inflows	(7,482,740)	(1,096,981)	(4,354,692)	(614,957)	(18,559)	(748,520)
Payments to employees-outflows	(1,526,430)	(589,404)	(2,336,372)	(1,464)	(101,737)	(308,934)
Payments for interfund services used-outflows	(3,317,135)	(41,416)	(478,086)	(19,871)	0	0
Payments on claims and judgments - outflows	0	0	0	(265,000)	0	0
Miscellaneous receipts - inflows	0	1,242	0	0	0	0
Net cash provided (used) by operating activities	353,093	(348,619)	(5,206,892)	247,887	189,217	(397,634)
Cash flows from non-capital financing activities						
Interest paid line of credit	0	(2,286)	(12,847)	0	0	(18)
Payments to line of credit	0	(387,937)	(311,970)	0	0	0
Transfers from other funds	1,081,755	6,464,525	0	0	0	680,000
Transfers to other funds	(12,500)	(687,262)	(141,928)	(66,907)	(507,175)	(873)
Net cash provided (used) by noncapital financing activities	(12,500)	4,270	5,997,780	(66,907)	(507,175)	679,109
Cash flows from capital and related financing activities						
Proceeds from capital grant	0	557,946	0	0	0	0
Capital contributions	259,075	0	0	0	0	0
Purchases of capital assets	(3,010,167)	0	(82,814)	0	0	0
Proceeds from sale of capital assets	220,236	0	0	0	0	0
Principal paid on capital debt	0	0	(60,000)	0	0	0
Interest paid on capital debt	0	0	(38,344)	0	0	0
Net cash provided (used) by capital and related financing activities	(2,530,856)	557,946	(181,158)	0	0	0
Cash flows from investing activities						
Interest earnings	129,150	98	10,592	157,362	120,809	17,843
Net cash provided by investing activities	129,150	98	10,592	157,362	120,809	17,843
Net increase (decrease) in cash and cash equivalents	(2,061,113)	213,695	620,322	338,342	(197,149)	299,318
Balances as of January 1	4,981,584	20	476	2,974,479	2,661,746	270,327
Balances as of December 31	2,920,471	213,715	620,798	3,312,821	2,464,597	569,645
Reconciliation of operating income (loss) to net cash provided by operating activities:						
Operating income (loss)	(679,309)	(1,384,471)	(5,639,208)	244,382	208,215	(366,447)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	1,774,819	35,658	53,426	0	0	0
Miscellaneous receipts	0	1,242	0	0	0	0
(Increase) decrease in accounts receivable	(43,689)	514,044	65,314	(3,708)	(439)	(92)
(Increase) decrease in prepaid expense	(750)	0	(80)	0	0	0
(Increase) decrease in due from other funds	(800,781)	0	0	0	0	0
(Increase) decrease in due from other governments	1,496	262,270	0	0	0	0
(Increase) decrease in inventory	276,667	(1,318)	(1,148)	0	0	0
Increase (decrease) in accounts/warrants payables	(116,004)	31,505	300,741	289,603	(18,559)	(31,095)
Increase (decrease) in due to other funds	835	180,891	0	(17,551)	0	0
Increase (decrease) in due to other governments	3,911	12	756	161	0	0
Increase (decrease) in accrued liabilities	(1,347)	1,719	(22,412)	(265,000)	0	0
Increase (decrease) in compensated absences	(62,755)	9,829	40,163	0	0	0
Net cash provided by financing activities	\$ 353,093	\$ (348,619)	\$ (5,206,892)	\$ 247,887	\$ 189,217	\$ (397,634)
Noncash investing, capital, and financing activities:						
Contribution of capital assets	\$ 138,691	\$ 558,003	\$ 0	\$ 0	\$ 0	\$ 0

Cash flows from operating activity
Receipts from customers -inflows
Receipts from interfund services provided-inflows
Payments to suppliers - inflows
Payments to employees-outflows
Payments for interfund services used-outflows
Payments on claims and judgments - outflows
Miscellaneous receipts - inflows
Net cash provided (used) by operating activities

Cash flows from non-capital financing activities
Interest paid line of credit
Payments to line of credit
Transfers from other funds
Transfers to other funds
Net cash provided (used) by noncapital financing activities

Cash flows from capital and related financing activities
Proceeds from capital grant
Capital contributions
Purchases of capital assets
Proceeds from sale of capital assets
Principal paid on capital debt
Interest paid on capital debt
Net cash provided (used) by capital and related financing activities

Cash flows from investing activities
Interest earnings
Net cash provided by investing activities
Net increase (decrease) in cash and cash equivalents
Balances as of January 1
Balances as of December 31

Reconciliation of operating income (loss) to net cash provided by operating activities:
Operating income (loss)
Adjustments to reconcile operating income to net cash provided by operating activities:
Depreciation expense
Miscellaneous receipts
(Increase) decrease in accounts receivable
(Increase) decrease in prepaid expense
(Increase) decrease in due from other funds
(Increase) decrease in due from other governments
(Increase) decrease in inventory
Increase (decrease) in accounts/warrants payables
Increase (decrease) in due to other funds
Increase (decrease) in due to other governments
Increase (decrease) in accrued liabilities
Increase (decrease) in compensated absences
Net cash provided by financing activities

Noncash investing, capital, and financing activities:
Contribution of capital assets

Clark County Washington
Combining Statement of Cash Flows
Internal Service Funds
For the year ended December 31, 2006

	Data Processing Revolving	Retirement Benefit Reserve	Radio ER&R	Major Maintenance	Server Equip. Repair & Replacement	Total
Cash flows from operating activity						
Receipts from customers -inflows	\$ 1,735,515	0	0	0	271,532	\$ 1,912,521
Receipts from interfund services provided-inflows	0	0	196,342	32,883	6,433	18,468,292
Payments to suppliers - inflows	0	11,620	0	0	0	11,620
Payments to suppliers - outflows	(552,205)	0	(272,607)	(226,786)	(679)	(15,368,726)
Payments to employees	(1,059,402)	(1,103,315)	0	(19,474)	0	(7,046,532)
Payments for interfund services used-outflows	(66,700)	0	0	0	0	(3,923,208)
Claims paid	0	0	0	0	0	(265,000)
Miscellaneous receipts - inflows	0	0	0	0	0	1,242
Net cash provided (used) by operating activities	57,208	(1,091,695)	(76,265)	(213,377)	277,286	(6,209,791)
Cash flows from non-capital financing activities						
Interest paid on operating activities	0	(484)	0	0	0	(15,635)
Payments to line of credit	0	0	0	0	0	(699,907)
Transfers from other funds	0	915,631	40,000	445,205	187,373	9,814,489
Transfers to other funds	0	0	0	0	0	(1,416,645)
Net cash provided (used) by noncapital financing activities	0	915,147	40,000	445,205	187,373	7,682,302
Cash flows from capital and related financing activities						
Proceeds from capital grant	0	0	0	0	0	557,946
Capital contributions	0	0	0	0	0	259,075
Purchases of capital assets	0	0	0	0	(905,911)	(3,998,892)
Proceeds from sale of capital assets	0	0	0	0	0	220,236
Principal paid on capital debt	0	0	0	0	0	(60,000)
Interest paid on capital debt	0	0	0	15,148	0	(23,196)
Net cash provided (used) by capital and related financing activities	0	0	0	15,148	(905,911)	(3,044,831)
Cash flows from investing activities						
Interest earnings	45,554	5,364	8,958	21,593	27,750	545,073
Net cash provided by investing activities	45,554	5,364	8,958	21,593	27,750	545,073
Net increase (decrease) in cash and cash equivalents	102,762	(171,184)	(27,307)	268,569	(413,502)	(1,027,247)
Balances as of January 1	927,943	250,142	191,812	341,947	415,325	13,015,801
Balances as of December 31	1,030,705	78,958	164,505	610,516	1,823	11,988,554
Reconciliation of operating income (loss) to net cash provided by operating activities:						
Operating income (loss)	73,592	(1,103,315)	(78,929)	(468,691)	(291,694)	(9,485,875)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	1,069	0	0	94,349	299,289	2,258,610
Miscellaneous receipts	0	0	0	0	0	1,242
(increase) decrease in accounts receivable	599	0	0	(5,963)	252,115	778,181
(increase) decrease in prepaid expense	0	6,350	0	0	0	5,520
(increase) decrease in due from other funds	0	0	0	0	(1,078)	(801,859)
(increase) decrease in due from other governments	(307)	0	0	0	0	263,459
(increase) decrease in inventory	0	0	0	0	0	274,201
Increase (decrease) in accounts payables	(28,505)	5,270	(13,992)	186,402	18,654	624,020
Increase (decrease) in due to other funds	1,110	0	16,589	0	0	177,430
Increase (decrease) in due to other governments	274	0	67	(19,474)	0	5,181
Increase (decrease) in accrued liabilities	941	0	0	0	0	(305,573)
Increase (decrease) in compensated absences	8,435	0	0	0	0	(4,328)
Net cash provided by financing activities	57,208	(1,091,695)	(76,265)	(213,377)	277,286	(6,209,791)
Noncash investing, capital, and financing activities:						
Contribution of capital assets	0	0	0	0	0	696,694

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