

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, 2007

	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	\$ 3,146,204	\$ 111,048	\$ 14,922	\$ 3,264,978	\$ 2,305,454	\$ 351,547
Deposit in trust	0	0	0	0	0	150,000
Receivables, net	78,939	878,300	200,602	8,403	22,743	49,846
Due from other funds	844,983	0	800,983	0	0	0
Due from other governments	1,479	8,827	0	0	0	0
Inventory (at cost)	1,437,191	17,086	48,713	0	0	0
Prepaid expense	0	0	302	2,800	0	0
Total current assets	5,508,796	1,015,261	1,065,522	3,276,181	2,328,197	551,393
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	22,459,806	570,568	103,456	0	0	0
Construction in progress	26,352	0	0	0	0	0
Less accumulated depreciation	(14,003,410)	(107,705)	(328,001)	0	0	0
Total noncurrent assets	9,745,547	462,863	1,045,808	0	0	0
Total assets	15,254,343	1,478,124	2,111,330	3,276,181	2,328,197	551,393
Liabilities						
Current liabilities:						
Accounts payable	189,899	42,722	622,595	320	14,236	67,736
Due to other funds	1,058	3,596	177,952	0	0	0
Due to other governments	3,255	3,898	2,450	177	0	0
Accrued liabilities	74,442	23,155	141,157	0	0	0
Compensated absences	11,539	5,274	23,070	0	0	0
Accrued Claims Payable-current	0	0	0	25,182	0	0
Bonds, notes claims and loans payable	0	0	65,000	0	0	0
Total current liabilities	280,193	78,645	1,032,224	25,679	14,236	67,736
Noncurrent liabilities:						
Compensated absences	126,934	58,016	253,772	0	0	0
Accrued Claims Payable	0	0	0	3,459,818	0	0
Bonds, notes and loans payable (net of discounts)	0	0	845,000	0	0	0
Total noncurrent liabilities	126,934	58,016	1,098,772	3,459,818	0	0
Total liabilities	407,127	136,661	2,130,996	3,485,497	14,236	67,736
Net Assets						
Invested in capital assets, net of related debt	9,745,547	462,863	135,808	0	0	0
Unrestricted	5,101,669	878,600	(155,474)	(209,316)	2,313,961	483,657
Total net assets	\$ 14,847,216	\$ 1,341,463	\$ (19,666)	\$ (209,316)	\$ 2,313,961	\$ 483,657

Clark County Washington
Combining Statement of Net Assets
Internal Service Funds
December 31, 2007

	Data Processing Revolving	Retirement Benefit Reserve	Radio ER&R	Major Maintenance	Server Equipment Repair & Replacement	Total
Assets						
Current assets:						
Cash, cash equivalents and pooled investments	\$ 1,138,966	\$ 134,271	\$ 178,455	\$ 1,098,478	\$ 164,863	\$ 11,909,186
Deposit in trust	0	0	0	0	0	150,000
Receivables, net	825	0	0	667	0	1,240,325
Due from other funds	0	0	0	0	0	1,645,966
Due from other governments	0	0	0	0	0	10,306
Inventory (at cost)	0	0	0	0	0	1,502,990
Prepaid expense	0	0	0	0	0	3,102
Total current assets	1,139,791	134,271	178,455	1,099,145	164,863	16,461,875
Capital assets not being depreciated						
Land	0	0	0	44,721	0	44,721
Capital assets being depreciated						
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	2,541,808	26,384,196
Construction in progress	0	0	0	0	0	26,352
Less accumulated depreciation	(113,810)	0	0	(849,470)	(943,376)	(16,345,772)
Total noncurrent assets	14,128	0	0	1,231,927	1,598,432	14,098,705
Total assets	1,153,919	134,271	178,455	2,331,072	1,763,295	30,560,580
Liabilities						
Current liabilities:						
Accounts payable	104,866	41,052	3,490	175,264	84,554	1,346,734
Due to other funds	142	0	0	0	0	182,748
Due to other governments	(265)	0	0	327	0	9,842
Accrued liabilities	59,893	0	0	12,957	0	311,604
Compensated absences	5,604	0	0	0	0	45,487
Accrued Claims Payable-current	0	0	0	0	0	25,182
Bonds, notes claims and loans payable	0	0	0	0	0	65,000
Total current liabilities	170,240	41,052	3,490	188,548	84,554	1,986,597
Noncurrent liabilities:						
Compensated absences	61,649	0	0	0	0	500,371
Accrued Claims Payable	0	0	0	0	0	3,459,818
Bonds, notes and loans payable (net of discounts)	0	0	0	0	0	845,000
Total noncurrent liabilities	61,649	0	0	0	0	4,805,189
Total liabilities	231,889	41,052	3,490	188,548	84,554	6,791,786
Net Assets						
Invested in capital assets, net of related debt	14,128	0	0	1,231,927	1,598,432	13,188,705
Unrestricted	907,902	93,219	174,965	910,597	80,309	10,580,089
Total net assets	\$ 922,030	\$ 93,219	\$ 174,965	\$ 2,142,524	\$ 1,678,741	\$ 23,768,794

Clark County Washington
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2007

	Equipment Rental and Revolving	Clark County Elections	Central Support Services	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance
OPERATING REVENUES						
Charges for services	\$ 13,982,688	\$985,667	\$1,975,509	\$ 1,182,247	\$ 331,175	\$ 991,427
Total operating revenues	13,982,688	985,667	1,975,509	1,182,247	331,175	991,427
OPERATING EXPENSES						
Personal services	1,810,736	644,874	2,792,709	0	87,818	342,324
Contractual services	359,450	717,114	3,746,916	1,832,838	0	427,293
Other supplies and expenses	10,622,189	385,627	1,960,943	0	0	170
Depreciation	1,919,448	54,804	76,221	0	0	0
Total operating expenses	14,711,823	1,802,419	8,576,789	1,832,838	87,818	769,787
Operating income (loss)	(729,135)	(816,752)	(6,601,280)	(650,591)	243,357	221,640
NONOPERATING REVENUES (EXPENSES)						
Interest and investment revenue	170,337	0	22,727	129,351	121,352	11,901
Miscellaneous revenue	47,447	10	0	0	0	0
Intergovernmental revenue	0	141,160	7,718	0	0	0
Interest expense	0	(3)	(35,830)	0	0	0
Gain/(loss) on sale of equipment	(122,128)	(2,336)	0	23,394	0	0
Total non-operating revenues	95,656	138,831	(5,385)	152,745	121,352	11,901
Income/(loss) before contributions and transfers	(633,479)	(677,921)	(6,606,665)	(497,846)	364,709	233,541
Capital contributions	325,708	0	0	0	0	0
Transfers in	283,049	1,106,419	6,833,620	0	0	0
Transfers out	(400,000)	0	(243,302)	(66,907)	(507,175)	(211,873)
Change in net assets	(424,722)	428,498	(16,347)	(564,753)	(142,466)	21,668
Net assets as of January 1	15,271,938	912,965	(3,319)	507,273	2,456,427	461,989
Prior period adjustment	0	0	0	(151,836)	0	0
Net assets as of January 1--restated	15,271,938	912,965	(3,319)	355,437	2,456,427	461,989
Net assets as of December 31	\$ 14,847,216	\$ 1,341,463	\$ (19,666)	\$ (209,316)	\$ 2,313,961	\$ 483,657

Clark County Washington
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2007

	Data Processing Revolving	Retirement Benefit Reserve	Radio ER&R	Major Maintenance	Server Equipment Repair & Replacement	Total
OPERATING REVENUES						
Charges for services	\$1,891,890	\$ 0	\$ 266,000	\$ 38,743	\$135,360	\$ 21,780,706
Total operating revenues	1,891,890	0	266,000	38,743	135,360	21,780,706
OPERATING EXPENSES						
Personal services	1,185,692	649,840	0	0	0	7,513,993
Contractual services	80,385	10	62,835	0	77,845	7,304,686
Other supplies and expenses	714,698	0	221,803	594,331	8,830	14,508,591
Depreciation	1,069	0	0	81,965	442,192	2,575,699
Total operating expenses	1,981,844	649,850	284,638	676,296	528,867	31,902,969
Operating income (loss)	(89,954)	(649,850)	(18,638)	(637,553)	(393,507)	(10,122,263)
NONOPERATING REVENUES (EXPENSES)						
Interest and investment revenue	59,600	8,570	6,807	50,145	6,603	587,393
Miscellaneous revenue	50,297	0	0	0	0	97,754
Intergovernmental revenue	0	0	0	0	0	148,878
Interest expense	0	0	0	0	0	(35,833)
Gain/(loss) on sale of equipment	0	0	0	0	(6,633)	(107,703)
Total non-operating revenues	109,897	8,570	6,807	50,145	(30)	690,489
Income/(loss) before contributions and transfers	19,943	(641,280)	(11,831)	(587,408)	(393,537)	(9,431,774)
Capital contributions	0	0	0	76,000	0	401,708
Transfers in	0	715,631	40,000	924,780	374,746	10,278,245
Transfers out	0	0	0	0	0	(1,429,257)
Change in net assets	19,943	74,351	28,169	413,372	(18,791)	(181,078)
Net assets as of January 1	902,087	18,868	146,796	1,729,152	1,697,532	24,101,708
Prior period adjustment	0	0	0	0	0	(151,836)
Net assets as of January 1-restated	902,087	18,868	146,796	1,729,152	1,697,532	23,949,872
Net assets as of December 31	\$ 922,030	\$ 93,219	\$ 174,965	\$ 2,142,524	\$ 1,678,741	\$ 23,768,794

Clark County Washington
Combining Statement of Cash Flows
Internal Service Funds
For the year ended December 31, 2007

	Equipment Rental and Revolving	Clark County Elections	Central Support Services	General Liability Insurance	Unemploy-ment Insurance	Workers' Compensation Insurance
\$	191,185	628,272	231,900	\$	\$	\$
	13,891,338	0	896,856	1,185,069	329,269	966,945
	(8,387,721)	0	0	0	0	0
	(1,774,820)	(782,050)	(5,159,825)	(2,283,640)	(14,771)	(492,577)
	(2,827,641)	(662,373)	(2,741,356)	(110)	(87,818)	(342,324)
	0	(534,102)	(467,153)	965,000	0	(170)
	47,447	10	0	0	0	0
	1,139,788	(1,350,243)	(7,239,578)	(133,681)	226,680	131,874
	0	(3)	(1,236)	0	0	0
	0	0	7,718	0	0	0
	0	0	113,769	0	0	0
	183,625	1,106,419	6,833,620	0	0	0
	(400,000)	0	(243,302)	(66,907)	(507,175)	(211,873)
	(216,375)	1,106,416	6,710,569	(66,907)	(507,175)	(211,873) #
	0	141,160	0	0	0	0
	99,424	0	0	0	0	0
	(1,035,291)	0	0	0	0	0
	67,850	0	0	23,394	0	0
	0	0	(65,000)	0	0	0
	0	0	(34,594)	0	0	0
	(668,017)	141,160	(99,594)	23,394	0	0
	170,337	0	22,727	129,351	121,352	11,901
	170,337	0	22,727	129,351	121,352	11,901
	225,733	(102,667)	(605,876)	(47,843)	(159,143)	(68,098)
	2,920,471	213,715	620,798	3,312,821	2,464,597	569,645
	3,146,204	111,048	14,922	3,264,978	2,305,454	501,547
	(729,135)	(816,752)	(6,601,280)	(650,591)	243,357	221,640
	1,919,448	54,804	76,221	0	0	0
	0	5,073	0	0	0	0
	47,447	10	0	0	0	0
	98,541	(538,160)	(45,770)	2,822	(1,906)	(24,482)
	3,750	0	(22)	(2,800)	0	0
	438,512	0	(800,983)	0	0	0
	1,294	180,765	0	0	0	0
	(590,466)	3,352	20,452	0	0	0
	(93,910)	(43,456)	9,089	(447,966)	(14,771)	(65,284)
	(105)	(182,266)	49,797	(110)	0	0
	(862)	3,886	1,765	(36)	0	0
	9,358	3,020	22,449	965,000	0	0
	35,916	(20,519)	28,904	0	0	0
	1,139,788	(1,350,243)	(7,239,578)	(133,681)	226,680	131,874
	\$	\$	\$	\$	\$	\$
	325,708	0	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 suppliers - outflows
Payments to employees-outflows
Payments for interfund services used-outflows
Payments on claims and judgments - inflows
Miscellaneous receipts - inflows
Net cash provided (used) by operating activities

Cash flows from non-capital financing activities
Interest paid line of credit
Intergovernmental revenues
Proceeds from 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 expenses
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, 2007

	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	9,194	\$ 0	\$ 0	\$ 0	\$ 133,412	\$ 1,193,963
Receipts from interfund services provided-inflows	1,882,178	0	266,000	44,369	3,026	19,465,050
Payments to suppliers - inflows	(627,284)	(19,048)	0	0	0	(19,048)
Payments to suppliers - outflows	(1,181,969)	0	(298,857)	(607,332)	(20,775)	(18,674,832)
Payments to employees	(83,755)	(649,840)	0	0	0	(7,440,500)
Payments for interfund services used-outflows	0	0	0	0	0	(3,912,931)
Claims paid	0	0	0	0	0	965,000
Miscellaneous receipts - inflows	50,297	0	0	0	0	97,754
Miscellaneous received (used) by operating activities	48,661	(668,888)	(32,857)	(562,963)	115,663	(8,325,544)
Net cash provided (used) by operating activities						
Cash flows from non-capital financing activities						
Interest paid on operating activities	0	0	0	0	0	(1,239)
Intergovernmental revenues	0	0	0	0	0	7,718
Proceeds from line of credit	0	0	0	0	0	113,769
Transfers from other funds	0	715,631	40,000	924,780	374,746	10,178,821
Transfers to other funds	0	0	0	0	0	(1,429,257)
Net cash provided (used) by noncapital financing activities	0	715,631	40,000	924,780	374,746	8,869,812
Cash flows from capital and related financing activities						
Proceeds from capital grant	0	0	0	0	0	141,160
Capital contributions	0	0	0	76,000	0	175,424
Purchases of capital assets	0	0	0	0	(333,972)	(1,369,263)
Proceeds from sale of capital assets	0	0	0	0	0	91,244
Principal paid on capital debt	0	0	0	0	0	(65,000)
Interest paid on capital debt	0	0	0	0	0	(34,594)
Net cash provided (used) by capital and related financing activities	0	0	0	76,000	(333,972)	(1,061,029)
Cash flows from investing activities						
Interest earnings	59,600	8,570	6,807	50,145	6,603	587,393
Net cash provided by investing activities	59,600	8,570	6,807	50,145	6,603	587,393
Net increase (decrease) in cash and cash equivalents	108,261	55,313	13,950	487,962	163,040	70,632
Balances as of January 1	1,030,705	78,958	164,505	610,516	1,823	11,988,554
Balances as of December 31	1,138,966	134,271	178,455	1,098,478	164,863	12,059,186
Reconciliation of operating income (loss) to net cash provided by operating activities:						
Operating income (loss)	(89,954)	(649,850)	(18,638)	(637,553)	(393,507)	(10,122,263)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	1,069	0	0	81,965	442,192	2,575,699
Miscellaneous expenses	0	0	0	0	0	5,073
Miscellaneous receipts	50,297	0	0	0	0	97,754
(Increase) decrease in accounts receivable	(825)	0	0	5,626	0	(504,154)
(Increase) decrease in prepaid expense	0	0	0	0	0	728
(Increase) decrease in due from other funds	0	0	0	0	0	(361,393)
(Increase) decrease in due from other governments	307	0	0	0	1,078	182,366
(Increase) decrease in inventory	0	0	0	0	0	(566,662)
(Increase) decrease in accounts/warrants payables	0	0	0	0	0	(532,585)
Increase (decrease) in due to other funds	85,551	(19,038)	2,437	(11,137)	65,900	(150,241)
Increase (decrease) in due to other governments	(968)	0	(16,589)	0	0	4,474
Increase (decrease) in due to other liabilities	(539)	0	(67)	327	0	1,005,404
Increase (decrease) in accrued liabilities	7,768	0	0	(2,191)	0	40,256
Increase (decrease) in compensated absences	(4,045)	0	0	0	0	0
Net cash provided by financing activities	48,661	(668,888)	(32,857)	(562,963)	115,663	(8,325,544)
Noncash investing, capital, and financing activities:						
Contribution of capital assets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 325,708

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