

**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
<b>Assets</b>						
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
<b>Liabilities</b>						
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
<b>Net Assets</b>						
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**  
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**Internal Service Funds**  
**December 31, 2007**

	Data Processing Revolving	Retirement Benefit Reserve	Radio ER&R	Major Maintenance	Server Equipment Repair & Replacement	Total
<b>Assets</b>						
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	<u>1,139,791</u>	<u>134,271</u>	<u>178,455</u>	<u>1,099,145</u>	<u>164,863</u>	<u>16,461,875</u>
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	<u>14,128</u>	<u>0</u>	<u>0</u>	<u>1,231,927</u>	<u>1,598,432</u>	<u>14,098,705</u>
Total assets	<u>1,153,919</u>	<u>134,271</u>	<u>178,455</u>	<u>2,331,072</u>	<u>1,763,295</u>	<u>30,560,580</u>
<b>Liabilities</b>						
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	<u>170,240</u>	<u>41,052</u>	<u>3,490</u>	<u>188,548</u>	<u>84,554</u>	<u>1,986,597</u>
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	<u>61,649</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,805,189</u>
Total liabilities	<u>231,889</u>	<u>41,052</u>	<u>3,490</u>	<u>188,548</u>	<u>84,554</u>	<u>6,791,786</u>
<b>Net Assets</b>						
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	<u>\$ 922,030</u>	<u>\$ 93,219</u>	<u>\$ 174,965</u>	<u>\$ 2,142,524</u>	<u>\$ 1,678,741</u>	<u>\$ 23,768,794</u>