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, 2009

	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	$ 3,052,104	$ 155,754	$ 133,267	$ 2,738,504	$ 1,300,498	$ 343,413
Deposit in trust	0	0	684,281	0	0	150,000
Receivables, net	91,181	1,006,578	83,053	5,595	24,145	69,971
Due from other funds	510,577	0	1,300	434,598	0	0
Due from other governments	16,111	0	8,817	0	0	0
Inventory (at cost)	1,950,390	69,278	37,642	0	0	0
Prepaid expense	0	0	6,500	0	0	0
Total current assets	5,620,363	1,231,610	954,860	3,178,697	1,324,643	563,384
Noncurrent assets:						
Land	0	0	0	0	0	0
Construction in progress	81,017	0	0	0	0	0
Capital assets being depreciated:						
Buildings	102,357	0	0	0	0	0
Improvements other than buildings	1,351,361	0	8,746,005	0	0	0
Machinery & equipment	22,618,241	923,220	110,393	0	0	0
Less accumulated depreciation	(14,834,900)	(320,475)	(481,796)	0	0	0
Total noncurrent assets	9,318,076	602,745	8,374,602	0	0	0
Total assets	14,938,439	1,834,355	9,329,462	3,178,697	1,324,643	563,384
Liabilities						
Current liabilities:						
Accounts payable	253,361	40,096	316,385	56,086	218,085	33,638
Due to other funds	59,901	3,432	8,144	0	0	111,574
Due to other governments	1,684	475	254	0	0	13
Accrued liabilities	73,688	21,146	507,708	4,633	0	0
Compensated absences	2,440	21	3,446	0	0	0
Accrued claims payable-current	0	0	0	694,282	0	0
Current portion-capital lease	0	0	184,325	0	0	0
Current bonds payable	0	0	75,000	0	0	0
Total current liabilities	391,074	65,170	1,095,262	755,001	218,085	145,225
Noncurrent liabilities:						
Compensated absences	157,724	72,344	291,841	0	0	0
Accrued claims payable	0	0	0	3,078,718	0	0
Capital lease payable	0	0	7,347,346	0	0	0
Bonds, notes and loans payable (net of discounts)	0	0	705,000	0	0	0
Total noncurrent liabilities	157,724	72,344	8,344,187	3,078,718	0	0
Total liabilities	548,798	137,514	9,439,449	3,833,719	218,085	145,225
Net Assets						
Invested in capital assets, net of related debt	9,318,076	602,745	62,931	0	0	0
Unrestricted	5,071,565	1,094,096	(172,918)	(655,022)	1,106,558	418,159
Total net assets	$ 14,389,641	$ 1,696,841	$ (109,987)	$ (655,022)	$ 1,106,558	$ 418,159

Clark County Washington
Combining Statement of Net Assets
Internal Service Funds
December 31, 2009

	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	$ 1,407,727	$ 472,242	$ 435,386	$ 323,997	$ 236,054	$ 10,598,946
Deposit in trust	0	0	0	0	0	834,281
Receivables, net	6,118	99	0	432	0	1,287,172
Due from other funds	0	0	0	67,722	250,000	1,264,197
Due from other governments	0	0	0	0	0	24,928
Inventory (at cost)	0	0	0	0	0	2,057,310
Prepaid expense	0	0	0	0	0	6,500
Total current assets	1,413,845	472,341	435,386	392,151	486,054	16,073,334
Noncurrent assets:						
Land	0	0	0	44,721	0	44,721
Construction in progress	0	0	0	0	0	81,017
Capital assets being depreciated:						
Buildings	0	0	0	0	0	102,357
Improvements other than buildings	0	0	0	1,456,056	0	11,553,422
Machinery & equipment	114,848	0	0	638,903	2,344,075	26,749,680
Less accumulated depreciation	(70,462)	0	0	(1,013,134)	(1,462,768)	(18,183,535)
Total noncurrent assets	44,386	0	0	1,126,546	881,307	20,347,662
Total assets	1,458,231	472,341	435,386	1,518,697	1,367,361	36,420,996
Liabilities						
Current liabilities:						
Accounts payable	8,875	62,366	2,040	107,051	2,392	1,100,375
Due to other funds	153	0	0	0	0	183,204
Due to other governments	0	0	0	0	0	2,426
Accrued liabilities	60,796	0	0	0	0	667,971
Compensated absences	680	0	0	0	0	6,587
Accrued claims payable-current	0	0	0	0	0	694,282
Current portion-capital lease	0	0	0	0	0	184,325
Current bonds payable	0	0	0	0	0	75,000
Total current liabilities	70,504	62,366	2,040	107,051	2,392	2,914,170
Noncurrent liabilities:						
Compensated absences	94,282	0	0	0	0	616,191
Accrued claims payable	0	0	0	0	0	3,078,718
Capital lease payable	0	0	0	0	0	7,347,346
Bonds, notes and loans payable (net of discounts)	0	0	0	0	0	705,000
Total noncurrent liabilities	94,282	0	0	0	0	11,747,255
Total liabilities	164,786	62,366	2,040	107,051	2,392	14,661,425
Net Assets						
Invested in capital assets, net of related debt	44,386	0	0	1,126,546	881,307	12,035,991
Unrestricted	1,249,059	409,975	433,346	285,100	483,662	9,723,580
Total net assets	$ 1,293,445	$ 409,975	$ 433,346	$ 1,411,646	$ 1,364,969	$ 21,759,571

Clark County Washington

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

Internal Service Funds

For the Year Ended December 31, 2009

	Equipment Rental and Revolving	Clark County Elections	Central Support Services	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance
OPERATING REVENUES						
Charges for services	$ 6,560,995	$ 1,027,635	$ 2,047,966	$ 0	$ 0	$ 0
Participant contributions	5,073,349	0	0	1,346,654	352,243	1,669,616
Total operating revenues	11,634,344	1,027,635	2,047,966	1,346,654	352,243	1,669,616
OPERATING EXPENSES						
Personal services	1,596,694	700,539	3,202,727	74,700	901,503	231,508
Contractual services	212,947	545,342	3,801,099	1,738,220	0	1,169,538
Other supplies and expenses	8,934,924	431,572	1,256,863	58,621	0	129,410
Depreciation	1,613,140	119,610	77,470	0	0	0
Total operating expenses	12,357,705	1,797,063	8,338,159	1,871,541	901,503	1,530,456
Operating income (loss)	(723,361)	(769,428)	(6,290,193)	(524,887)	(549,260)	139,160
NONOPERATING REVENUES (EXPENSES)						
Interest and investment revenue	21,667	0	9,406	22,758	11,298	3,301
Miscellaneous revenue	47,445	24	9,760	0	0	0
Intergovernmental revenue	20,874	0	449,764	0	0	0
Interest expense	0	0	(344,818)	0	0	0
Gain/(loss) on sale of equipment	(6,927)	0	0	0	0	0
Total non-operating revenues (expenses)	83,059	24	124,112	22,758	11,298	3,301
Income/(loss) before contributions and transfers	(640,302)	(769,404)	(6,166,081)	(502,129)	(537,962)	142,461
Capital contributions	309,451	0	65,000	0	0	0
Transfers in	0	1,082,563	6,303,113	403,386	0	0
Transfers out	(43,662)	0	(70,964)	(66,907)	(380,381)	(321,873)
Change in net assets	(374,513)	313,159	131,068	(165,650)	(918,343)	(179,412)
Net assets as of January 1	14,764,154	1,383,682	(241,055)	(489,372)	2,024,901	597,571
Net assets as of December 31	$ 14,389,641	$ 1,696,841	$ (109,987)	$ (655,022)	$ 1,106,558	$ 418,159

Clark County Washington
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2009

	Data Processing Revolving	Retirement Benefit Reserve	Radio ER&R	Major Maintenance	Server Equipment Repair & Replacement	Total
OPERATING REVENUES						
Charges for services	$ 43,894	$ 0	$ 0	$ 33,307	$ 22,332	$ 9,736,129
Participant contributions	1,953,164	0	192,187	37,562	0	10,624,775
Total operating revenues	1,997,058	0	$ 192,187.00	70,869	22,332	20,360,904
OPERATING EXPENSES						
Personal services	1,230,416	444,199	0	0	0	8,382,286
Contractual services	33,252	0	25,320	98,149	0	7,623,867
Other supplies and expenses	398,052	0	77,932	27,500	4,769	11,319,643
Depreciation	3,272	0	0	84,892	414,024	2,312,408
Total operating expenses	1,664,992	444,199	103,252	210,541	418,793	29,638,204
Operating income (loss)	332,066	(444,199)	88,935	(139,672)	(396,461)	(9,277,300)
NONOPERATING REVENUES (EXPENSES)						
Interest and investment revenue	9,889	6,002	4,672	1,900	2,331	93,224
Miscellaneous revenue	1,992	0	0	774	3,232	63,227
Intergovernmental revenue	0	0	0	5,000	0	475,638
Interest expense	0	0	0	0	0	(344,818)
Gain/(loss) on sale of equipment	(2,238)	0	0	0	(12,603)	(21,768)
Total non-operating revenues (expenses)	9,643	6,002	4,672	7,674	(7,040)	265,503
Income/(loss) before contributions and transfers	341,709	(438,197)	93,607	(131,998)	(403,501)	(9,011,797)
Capital contributions	17,688	0	0	0	0	392,139
Transfers in	0	588,837	40,000	64,990	433,445	8,916,334
Transfers out	0	0	0	0	0	(883,787)
Change in net assets	359,397	150,640	133,607	(67,008)	29,944	(587,111)
Net assets as of January 1	934,048	259,335	299,739	1,478,654	1,335,025	22,346,682
Net assets as of December 31	$ 1,293,445	$ 409,975	$ 433,346	$ 1,411,646	$ 1,364,969	$ 21,759,571

Clark County Washington
Combining Statement of Cash Flows
Internal Service Funds
For the year ended December 31, 2009

	Equipment Rental and Revolving	Clark County Elections	Central Support Services	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance
Cash flows from operating activity						
Receipts from customers -inflows	$ 206,128	$ 350,820	$ 298,118	$ 3,296	$ 0	$ 0
Receipts from customers -outflows	0	0	0	0	0	0
Receipts from interfund services provided-inflows	11,646,497	0	2,616,231	912,056	352,289	1,652,835
Payments to suppliers - inflows	0	0	0	0	102,468	0
Payments to suppliers - outflows	(6,442,968)	(563,680)	(7,038,593)	(1,760,544)	0	(1,290,047)
Payments to employees-outflows	(1,618,584)	(717,780)	(3,230,693)	(70,067)	(901,503)	(231,508)
Payments for interfund services used-outflows	(3,090,548)	(426,901)	(400,073)	(23,655)	0	102,275
Payments on claims and judgments - inflows	0	0	0	146,462	0	0
Miscellaneous receipts - inflows	47,445	24	9,760	0	0	0
Net cash provided (used) by operating activities	747,970	(1,357,517)	(7,745,250)	(792,452)	(446,746)	233,555
Cash flows from non-capital financing activities						
Interest paid line of credit	0	0	(28,052)	0	0	0
Intergovernmental revenues	0	0	449,764	0	0	0
Proceeds from line of credit	0	0	(439,703)	0	0	0
Transfers from other funds	0	1,082,563	6,303,113	403,386	0	0
Transfers to other funds	(43,662)	0	(70,964)	(66,907)	(380,381)	(321,873)
Net cash provided (used) by noncapital financing activities	(43,662)	1,082,563	6,214,158	336,479	(380,381)	(321,873)
Cash flows from capital and related financing activities						
Proceeds from capital grant	20,874	0	0	0	0	0
Capital contributions	99,893	0	65,000	0	0	0
Purchases of capital assets	(533,827)	0	(931,626)	0	0	0
Proceeds from sale of capital assets	214,949	0	0	0	0	0
Principal paid on capital debt	0	0	(520,740)	0	0	0
Interest paid on capital debt	0	0	(316,768)	0	0	0
Net cash provided (used) by capital and related financing activities	(198,111)	0	(1,704,134)	0	0	0
Cash flows from investing activities						
Interest earnings	21,667	0	9,406	22,758	11,298	3,301
Net cash provided by investing activities	21,667	0	9,406	22,758	11,298	3,301
Net increase (decrease) in cash and cash equivalents	527,864	(274,954)	(3,225,820)	(433,215)	(815,829)	(85,017)
Cash and cash equivalents on January 1	2,524,240	430,708	4,043,368	3,171,719	2,116,327	578,430
Cash and cash equivalents on December 31	3,052,104	155,754	817,548	2,738,504	1,300,498	493,413
Reconciliation of operating income (loss) to net cash provided by operating activities:						
Operating income (loss)	(723,361)	(769,428)	(6,290,193)	(524,887)	(549,260)	139,160
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	1,613,140	119,610	77,470	0	0	0
Miscellaneous receipts	47,445	24	9,760	0	0	0
(Increase) decrease in accounts receivable	1,876	(682,887)	13,111	3,296	46	(16,781)
(Increase) decrease in prepaid expense	5,000	0	(6,500)	0	0	0
(Increase) decrease in due from other funds	231,039	0	862,089	(434,598)	0	0
(Increase) decrease in due from other governments	(14,634)	6,072	(8,817)	0	0	0
(Increase) decrease in inventory	127,529	(36,039)	16,031	0	0	0
Increase (decrease) in accounts/warrants payables	(526,415)	23,241	(2,419,087)	12,740	102,468	(411)
Increase (decrease) in due to other funds	8,172	(1,346)	(13,073)	0	0	111,574
Increase (decrease) in due to other governments	69	475	149	(98)	0	13
Increase (decrease) in accrued liabilities	(29,882)	(10,231)	28,324	151,095	0	0
Increase (decrease) in compensated absences	7,992	(7,008)	(14,514)	0	0	0
Net cash provided by financing activities	$ 747,970	$ (1,357,517)	$ (7,745,250)	$ (792,452)	$ (446,746)	$ 233,555
Noncash investing, capital, and financing activities:						
Contribution of capital assets	$ 209,558	$ 0	$ 0	$ 0	$ 0	$ 0

Clark County Washington
Combining Statement of Cash Flows
Internal Service Funds
For the year ended December 31, 2009

	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	$ 43,894	$ 0	$ 0	$ 70,751	$ 7,184	$ 980,191
Receipts from customers -outflows	0	99	0	(66,842)	0	(66,743)
Receipts from interfund services provided-inflows	1,956,222	0	192,187	0	(234,852)	19,093,465
Payments to suppliers - inflows	0	0	0	0	0	102,468
Payments to suppliers - outflows	(378,573)	25,374	(101,915)	(87,268)	(2,377)	(17,640,591)
Payments to employees	(1,214,522)	(444,199)	0	0	0	(8,428,856)
Payments for interfund services used-outflows	(118,354)	0	0	(183)	0	(3,957,439)
Claims paid	0	0	0	0	(36,788)	109,674
Miscellaneous receipts - inflows	1,992	0	0	774	3,232	63,227
Net cash provided (used) by operating activities	290,659	(418,726)	90,272	(82,768)	(263,601)	(9,744,604)
Cash flows from non-capital financing activities						
Interest paid on operating activities	0	0	0	0	0	(28,052)
Intergovernmental revenues	0	0	0	5,000	0	454,764
Proceeds from line of credit	0	0	0	0	0	(439,703)
Transfers from other funds	0	588,837	40,000	64,990	433,445	8,916,334
Transfers to other funds	0	0	0	0	0	(883,787)
Net cash provided (used) by noncapital financing activities	0	588,837	40,000	69,990	433,445	8,019,556
Cash flows from capital and related financing activities						
Proceeds from capital grant	0	0	0	0	0	20,874
Capital contributions	0	0	0	0	0	164,893
Purchases of capital assets	(22,403)	0	0	(58,283)	(59,567)	(1,605,706)
Proceeds from sale of capital assets	0	0	0	0	0	214,949
Principal paid on capital debt	0	0	0	0	0	(520,740)
Interest paid on capital debt	0	0	0	0	0	(316,768)
Net cash provided (used) by capital and related financing	(22,403)	0	0	(58,283)	(59,567)	(2,042,498)
Cash flows from investing activities						
Interest earnings	9,889	6,002	4,672	1,900	2,331	93,224
Net cash provided by investing activities	9,889	6,002	4,672	1,900	2,331	93,224
Net increase (decrease) in cash and cash equivalents	278,145	176,113	134,944	(69,161)	112,608	(3,674,322)
Cash and cash equivalents on January 1	1,129,582	296,129	300,442	393,158	123,446	15,107,549
Cash and cash equivalents on December 31	1,407,727	472,242	435,386	323,997	236,054	11,433,227
Reconciliation of operating income (loss) to net cash provided by operating activities:						
Operating income (loss)	332,066	(444,199)	88,935	(139,672)	(396,461)	(9,277,300)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	3,272	0	0	84,892	414,024	2,312,408
Miscellaneous receipts	1,992	0	0	774	3,232	63,227
(Increase) decrease in accounts receivable	3,058	99	0	(118)	0	(678,300)
(Increase) decrease in prepaid expense	0	0	0	0	0	(1,500)
(Increase) decrease in due from other funds	0	0	0	(66,842)	(250,000)	341,688
(Increase) decrease in due from other governments	0	0	0	0	0	(17,379)
(Increase) decrease in inventory	0	0	0	0	0	107,521
Increase (decrease) in accounts/warrants payables	(65,139)	25,870	1,337	52,903	2,392	(2,790,101)
Increase (decrease) in due to other funds	(363)	0	0	0	(36,788)	68,176
Increase (decrease) in due to other governments	(121)	(496)	0	0	0	(9)
Increase (decrease) in accrued liabilities	(5,540)	0	0	(14,705)	0	119,061
Increase (decrease) in compensated absences	21,434	0	0	0	0	7,904
Net cash provided by financing activities	$ 290,659	(418,726)	$ 90,272	$ (82,768)	$ (263,601)	$ (9,744,604)
Noncash investing, capital, and financing activities:						
Contribution of capital assets	$ 17,688	$ 0	$ 0	$ 0	$ 0	$ 227,246

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