

Clark County Washington
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2008

	Equipment Rental and Revolving	Clark County Elections	Central Support Services	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance
OPERATING REVENUES						
Charges for services	\$ 8,736,009	\$ 1,216,372	\$ 1,995,866	\$ 0	\$ 0	\$ 0
Participant contributions	6,133,415	0	0	1,173,456	358,009	1,318,997
Total operating revenues	14,869,424	1,216,372	1,995,866	1,173,456	358,009	1,318,997
OPERATING EXPENSES						
Personal services	1,900,988	758,476	3,202,871	0	233,942	419,997
Contractual services	296,512	1,441,567	3,698,126	1,452,361	0	579,106
Other supplies and expenses	11,663,949	403,885	1,668,176	816	0	8,404
Depreciation	1,679,441	93,161	76,325	0	0	0
Total operating expenses	15,540,890	2,697,089	8,645,498	1,453,177	233,942	1,007,507
Operating income (loss)	(671,466)	(1,480,717)	(6,649,632)	(279,721)	124,067	311,490
NONOPERATING REVENUES (EXPENSES)						
Interest and investment revenue	108,221	0	82,009	150,748	94,048	14,297
Miscellaneous revenue	35,334	1,186	32,349	0	0	0
Intergovernmental revenue	0	415,331	0	0	0	0
Interest expense	(34)	0	(259,299)	0	0	0
Gain/(loss) on sale of equipment	(90,414)	0	0	0	0	0
Total non-operating revenues	53,107	416,517	(144,941)	150,748	94,048	14,297
Income/(loss) before contributions and transfers	(618,359)	(1,064,200)	(6,794,573)	(128,973)	218,115	325,787
Capital contributions	718,922	0	0	0	0	0
Transfers in	0	1,106,419	6,715,113	0	0	0
Transfers out	0	0	(141,929)	(151,083)	(507,175)	(211,873)
Change in net assets	100,563	42,219	(221,389)	(280,056)	(289,060)	113,914
Net assets as of January 1	14,847,216	1,341,463	(19,666)	(209,316)	2,313,961	483,657
Prior period adjustment	(183,625)	0	0	0	0	0
Net assets as of January 1-restated	14,663,591	1,341,463	(19,666)	(209,316)	2,313,961	483,657
Net assets as of December 31	\$ 14,764,154	\$ 1,383,682	\$ (241,055)	\$ (489,372)	\$ 2,024,901	\$ 597,571

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	Data Processing Revolving	Retirement Benefit Reserve	Radio ER&R	Major Maintenance	Server Equipment Repair & Replacement	Total
OPERATING REVENUES						
Charges for services	\$ 36,292	\$ 0	\$ 0	\$ 0	\$ 8,732	\$ 11,993,271
Participant contributions	1,917,022	0	294,000	37,562	0	11,232,461
Total operating revenues	<u>1,953,314</u>	<u>0</u>	<u>294,000</u>	<u>37,562</u>	<u>8,732</u>	<u>23,225,732</u>
OPERATING EXPENSES						
Personal services	1,264,973	561,682	0	0	0	8,342,929
Contractual services	109,364	0	30,862	103,823	2,081	7,713,802
Other supplies and expenses	606,231	0	188,766	583,977	0	15,124,204
Depreciation	6,251	0	0	78,773	438,821	2,372,772
Total operating expenses	<u>1,986,819</u>	<u>561,682</u>	<u>219,628</u>	<u>766,573</u>	<u>440,902</u>	<u>33,553,707</u>
Operating income (loss)	<u>(33,505)</u>	<u>(561,682)</u>	<u>74,372</u>	<u>(729,011)</u>	<u>(432,170)</u>	<u>(10,327,975)</u>
NONOPERATING REVENUES (EXPENSES)						
Interest and investment revenue	47,139	12,167	10,402	24,689	3,768	547,488
Miscellaneous revenue	2,214	0	0	1,257	107,621	179,961
Intergovernmental revenue	0	0	0	10,000	0	425,331
Interest expense	0	0	0	0	0	(259,333)
Gain/(loss) on sale of equipment	(3,830)	0	0	0	(28,819)	(123,063)
Total non-operating revenues	<u>45,523</u>	<u>12,167</u>	<u>10,402</u>	<u>35,946</u>	<u>82,570</u>	<u>770,384</u>
Income/(loss) before contributions and transfers	<u>12,018</u>	<u>(549,515)</u>	<u>84,774</u>	<u>(693,065)</u>	<u>(349,600)</u>	<u>(9,557,591)</u>
Capital contributions	0	0	0	0	5,884	724,806
Transfers in	0	715,631	40,000	29,195	0	8,606,358
Transfers out	0	0	0	0	0	(1,012,060)
Change in net assets	<u>12,018</u>	<u>166,116</u>	<u>124,774</u>	<u>(663,870)</u>	<u>(343,716)</u>	<u>(1,238,487)</u>
Net assets as of January 1	922,030	93,219	174,965	2,142,524	1,678,741	23,768,794
Prior period adjustment	0	0	0	0	0	(183,625)
Net assets as of January 1-restated	<u>922,030</u>	<u>93,219</u>	<u>174,965</u>	<u>2,142,524</u>	<u>1,678,741</u>	<u>23,585,169</u>
Net assets as of December 31	<u>\$ 934,048</u>	<u>\$ 259,335</u>	<u>\$ 299,739</u>	<u>\$ 1,478,654</u>	<u>\$ 1,335,025</u>	<u>\$ 22,346,682</u>