

**Clark County Washington**  
**Combining Statement of Cash Flows**  
**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
<b>Cash flows from operating activity</b>						
Receipts from customers -inflows	\$ 352,947	\$ 1,773,736	\$ 236,697	\$ 0	\$ 0	\$ 0
Receipts from customers -outflows	0	0	0	0	0	0
Receipts from interfund services provided-inflows	14,500,881	0	1,801,201	1,172,968	356,560	1,315,654
Payments to suppliers - inflows	0	0	0	0	101,381	0
Payments to suppliers - outflows	(8,699,989)	(1,497,169)	(2,376,403)	(1,407,430)	0	(621,198)
Payments to employees-outflows	(1,887,289)	(734,172)	(3,140,404)	0	(233,942)	(419,997)
Payments for interfund services used-outflows	(3,133,318)	(393,018)	(618,271)	0	0	0
Payments on claims and judgments - inflows	0	0	0	141,538	0	0
Miscellaneous receipts - inflows	35,334	1,186	32,349	0	0	0
Net cash provided (used) by operating activities	<u>1,168,566</u>	<u>(849,437)</u>	<u>(4,064,831)</u>	<u>(92,924)</u>	<u>223,999</u>	<u>274,459</u>
<b>Cash flows from non-capital financing activities</b>						
Interest paid line of credit	(34)	0	(1,590)	0	0	0
Intergovernmental revenues	0	0	0	0	0	0
Proceeds from line of credit	0	0	325,934	0	0	0
Transfers from other funds	0	1,106,419	6,715,113	0	0	0
Transfers to other funds	(183,625)	0	(141,929)	(151,083)	(507,175)	(211,873)
Net cash provided (used) by noncapital financing activities	<u>(183,659)</u>	<u>1,106,419</u>	<u>6,897,528</u>	<u>(151,083)</u>	<u>(507,175)</u>	<u>(211,873)</u>
<b>Cash flows from capital and related financing activities</b>						
Proceeds from capital grant	0	415,331	0	0	0	0
Capital contributions	477,315	0	0	0	0	0
Proceeds from capital debt	0	0	7,987,411	0	0	0
Purchases of capital assets	(2,313,200)	(352,653)	(6,550,962)	0	0	0
Proceeds from sale of capital assets	120,793	0	0	0	0	0
Principal paid on capital debt	0	0	(65,000)	0	0	0
Interest paid on capital debt	0	0	(257,709)	0	0	0
Net cash provided (used) by capital and related financing activities	<u>(1,715,092)</u>	<u>62,678</u>	<u>1,113,740</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Cash flows from investing activities</b>						
Interest earnings	108,221	0	82,009	150,748	94,049	14,297
Net cash provided by investing activities	<u>108,221</u>	<u>0</u>	<u>82,009</u>	<u>150,748</u>	<u>94,049</u>	<u>14,297</u>
Net increase (decrease) in cash and cash equivalents	<u>(621,964)</u>	<u>319,660</u>	<u>4,028,446</u>	<u>(93,259)</u>	<u>(189,127)</u>	<u>76,883</u>
Balances as of January 1	3,146,204	111,048	14,922	3,264,978	2,305,454	501,547
Balances as of December 31	<u>2,524,240</u>	<u>430,708</u>	<u>4,043,368</u>	<u>3,171,719</u>	<u>2,116,327</u>	<u>578,430</u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>						
Operating income (loss)	(671,466)	(1,480,717)	(6,649,632)	(279,721)	124,067	311,490
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	1,679,441	93,161	76,325	0	0	0
Miscellaneous receipts	35,334	1,186	32,349	0	0	0
(Increase) decrease in accounts receivable	(14,119)	554,609	104,438	(488)	(1,447)	(3,344)
(Increase) decrease in prepaid expense	(5,000)	0	302	2,800	0	0
(Increase) decrease in due from other funds	104,846	0	(62,406)	0	0	0
(Increase) decrease in due from other governments	(1,477)	2,755	0	0	0	0
(Increase) decrease in inventory	(640,728)	(16,153)	(4,960)	0	0	0
Increase (decrease) in accounts/warrants payables	589,877	(25,866)	2,112,876	43,026	101,379	(33,687)
Increase (decrease) in due to other funds	50,671	1,182	(42,966)	0	0	0
Increase (decrease) in due to other governments	(1,640)	(3,898)	(2,345)	(79)	0	0
Increase (decrease) in accrued liabilities	29,128	8,221	338,228	141,538	0	0
Increase (decrease) in compensated absences	13,699	16,083	32,960	0	0	0
Net cash provided by financing activities	<u>\$ 1,168,566</u>	<u>\$ (849,437)</u>	<u>\$ (4,064,831)</u>	<u>\$ (92,924)</u>	<u>\$ 223,999</u>	<u>\$ 274,459</u>
<b>Noncash investing, capital, and financing activities:</b>						
Contribution of capital assets	\$ 242,358	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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**For the year ended December 31, 2008**

	Data Processing Revolving	Retirement Benefit Reserve	Radio ER&R	Major Maintenance	Server Equip. Repair & Replacement	Total
<b>Cash flows from operating activity</b>						
Receipts from customers -inflows	\$ 1,909,345	\$ 0	\$ 0	\$ 37,915	\$ 8,732	\$ 4,319,372
Receipts from customers -outflows	0	(198)	0	(880)	0	(1,078)
Receipts from interfund services provided-inflows	35,617	0	294,000	0	36,788	19,513,669
Payments to suppliers - inflows	0	0	0	0	0	101,381
Payments to suppliers - outflows	(659,447)	(4,060)	(222,415)	(807,496)	(86,635)	(16,382,242)
Payments to employees	(1,252,254)	(561,682)	0	0	0	(8,229,740)
Payments for interfund services used-outflows	(86,240)	0	0	0	0	(4,230,847)
Claims paid	0	0	0	0	0	141,538
Miscellaneous receipts - inflows	2,215	0	0	1,257	107,621	179,962
Net cash provided (used) by operating activities	(50,764)	(565,940)	71,585	(769,204)	66,506	(4,587,985)
<b>Cash flows from non-capital financing activities</b>						
Interest paid on operating activities	0	0	0	0	0	(1,624)
Intergovernmental revenues	0	0	0	10,000	0	10,000
Proceeds from line of credit	0	0	0	0	0	325,934
Transfers from other funds	0	715,631	40,000	29,195	0	8,606,358
Transfers to other funds	0	0	0	0	0	(1,195,685)
Net cash provided (used) by noncapital financing activities	0	715,631	40,000	39,195	0	7,744,983
<b>Cash flows from capital and related financing activities</b>						
Proceeds from capital grant	0	0	0	0	0	415,331
Capital contributions	0	0	0	0	0	477,315
Proceeds from capital debt	0	0	0	0	0	7,987,411
Purchases of capital assets	(5,758)	0	0	0	(111,691)	(9,334,264)
Proceeds from sale of capital assets	0	0	0	0	0	120,793
Principal paid on capital debt	0	0	0	0	0	(65,000)
Interest paid on capital debt	0	0	0	0	0	(257,709)
Net cash provided (used) by capital and related financing	(5,758)	0	0	0	(111,691)	(656,123)
<b>Cash flows from investing activities</b>						
Interest earnings	47,138	12,167	10,402	24,689	3,768	547,488
Net cash provided by investing activities	47,138	12,167	10,402	24,689	3,768	547,488
Net increase (decrease) in cash and cash equivalents	(9,384)	161,858	121,987	(705,320)	(41,417)	3,048,363
Balances as of January 1	1,138,966	134,271	178,455	1,098,478	164,863	12,059,186
Balances as of December 31	1,129,582	296,129	300,442	393,158	123,446	15,107,549
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>						
Operating income (loss)	(33,505)	(561,682)	74,372	(729,011)	(432,170)	(10,327,975)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	6,251	0	0	78,773	438,821	2,372,772
Miscellaneous receipts	2,215	0	0	1,257	107,621	179,962
(Increase) decrease in accounts receivable	(8,351)	(198)	0	352	0	631,452
(Increase) decrease in prepaid expense	0	0	0	0	0	(1,898)
(Increase) decrease in due from other funds	0	0	0	(880)	0	41,560
(Increase) decrease in due from other governments	0	0	0	0	0	1,278
(Increase) decrease in inventory	0	0	0	0	0	(661,841)
Increase (decrease) in accounts/warrants payables	(30,853)	(4,556)	(2,787)	(121,116)	(84,554)	2,543,739
Increase (decrease) in due to other funds	374	0	0	0	36,788	46,049
Increase (decrease) in due to other governments	386	496	0	(327)	0	(7,407)
Increase (decrease) in accrued liabilities	6,443	0	0	1,748	0	525,306
Increase (decrease) in compensated absences	6,276	0	0	0	0	69,018
Net cash provided by financing activities	\$ (50,764)	\$ (565,940)	\$ 71,585	\$ (769,204)	\$ 66,506	\$ (4,587,985)
<b>Noncash investing, capital, and financing activities:</b>						
Contribution of capital assets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,884	\$ 248,242