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

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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	$ 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