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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