

**Clark County Washington
Combining Statement of Cash Flows
Internal Service Funds
For the year ended December 31, 2006**

	Equipment Rental and Revolving	Clark County Elections	Central Support Services	General Liability Insurance	Unemploy- ment Insurance	Workers' Compensation Insurance
\$	51,543	1,377,940	211,506	\$	\$	\$
Receipts from customers -inflows	12,627,855	0	1,750,752	1,149,179	309,513	659,820
Receipts from interfund services provided-inflows	0	0	0	0	0	0
Payments to suppliers - inflows	(7,482,740)	(1,096,981)	(4,354,692)	(614,957)	(18,559)	(748,520)
Payments to employees-outflows	(1,526,430)	(589,404)	(2,336,372)	(1,464)	(101,737)	(308,934)
Payments for interfund services used-outflows	(3,317,135)	(41,416)	(478,086)	(19,871)	0	0
Payments on claims and judgments - outflows	0	0	0	(265,000)	0	0
Miscellaneous receipts - inflows	0	1,242	0	0	0	0
Net cash provided (used) by operating activities	353,093	(348,619)	(5,206,892)	247,887	189,217	(397,634)
Cash flows from non-capital financing activities						
Interest paid line of credit	0	(2,286)	(12,847)	0	0	(18)
Payments to line of credit	0	(387,937)	(311,970)	0	0	0
Transfers from other funds	1,081,755	6,464,525	0	0	0	680,000
Transfers to other funds	(12,500)	(687,262)	(141,928)	(66,907)	(507,175)	(873)
Net cash provided (used) by noncapital financing activities	(12,500)	4,270	5,997,780	(66,907)	(507,175)	679,109
Cash flows from capital and related financing activities						
Proceeds from capital grant	0	557,946	0	0	0	0
Capital contributions	259,075	0	0	0	0	0
Purchases of capital assets	(3,010,167)	0	(82,814)	0	0	0
Proceeds from sale of capital assets	220,236	0	0	0	0	0
Principal paid on capital debt	0	0	(60,000)	0	0	0
Interest paid on capital debt	0	0	(38,344)	0	0	0
Net cash provided (used) by capital and related financing activities	(2,530,856)	557,946	(181,158)	0	0	0
Cash flows from investing activities						
Interest earnings	129,150	98	10,592	157,362	120,809	17,843
Net cash provided by investing activities	129,150	98	10,592	157,362	120,809	17,843
Net increase (decrease) in cash and cash equivalents	(2,061,113)	213,695	620,322	338,342	(197,149)	299,318
Balances as of January 1	4,981,584	20	476	2,974,479	2,661,746	270,327
Balances as of December 31	2,920,471	213,715	620,798	3,312,821	2,464,597	569,645
Reconciliation of operating income (loss) to net cash provided by operating activities:						
Operating income (loss)	(679,309)	(1,384,471)	(5,639,208)	244,382	208,215	(366,447)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	1,774,819	35,658	53,426	0	0	0
Miscellaneous receipts	0	1,242	0	0	0	0
(Increase) decrease in accounts receivable	(43,689)	514,044	65,314	(3,708)	(439)	(92)
(Increase) decrease in prepaid expense	(750)	0	(80)	0	0	0
(Increase) decrease in due from other funds	(800,781)	0	0	0	0	0
(Increase) decrease in due from other governments	1,496	262,270	0	0	0	0
(Increase) decrease in inventory	276,667	(1,318)	(1,148)	0	0	0
Increase (decrease) in accounts/warrants payables	(116,004)	31,505	300,741	289,603	(18,559)	(31,095)
Increase (decrease) in due to other funds	835	180,891	(4,444)	(17,551)	0	0
Increase (decrease) in due to other governments	3,911	12	756	161	0	0
Increase (decrease) in accrued liabilities	(1,347)	1,719	(22,412)	(265,000)	0	0
Increase (decrease) in compensated absences	(62,755)	9,829	40,163	0	0	0
Net cash provided by financing activities	\$ 353,093	\$ (348,619)	\$ (5,206,892)	\$ 247,887	\$ 189,217	\$ (397,634)
Noncash investing, capital, and financing activities:						
Contribution of capital assets	\$ 138,691	\$ 558,003	\$ 0	\$ 0	\$ 0	\$ 0

Cash flows from operating activity
Receipts from customers -inflows
Receipts from interfund services provided-inflows
Payments to suppliers - inflows
Payments to employees-outflows
Payments for interfund services used-outflows
Payments on claims and judgments - outflows
Miscellaneous receipts - inflows
Net cash provided (used) by operating activities

Cash flows from non-capital financing activities
Interest paid line of credit
Payments to line of credit
Transfers from other funds
Transfers to other funds
Net cash provided (used) by noncapital financing activities

Cash flows from capital and related financing activities
Proceeds from capital grant
Capital contributions
Purchases of capital assets
Proceeds from sale of capital assets
Principal paid on capital debt
Interest paid on capital debt
Net cash provided (used) by capital and related financing activities

Cash flows from investing activities
Interest earnings
Net cash provided by investing activities

Net increase (decrease) in cash and cash equivalents
Balances as of January 1
Balances as of December 31

Reconciliation of operating income (loss) to net cash provided by operating activities:
Operating income (loss)
Adjustments to reconcile operating income to net cash provided by operating activities:
Depreciation expense
Miscellaneous receipts
(Increase) decrease in accounts receivable
(Increase) decrease in prepaid expense
(Increase) decrease in due from other funds
(Increase) decrease in due from other governments
(Increase) decrease in inventory
Increase (decrease) in accounts/warrants payables
Increase (decrease) in due to other funds
Increase (decrease) in due to other governments
Increase (decrease) in accrued liabilities
Increase (decrease) in compensated absences
Net cash provided by financing activities

Noncash investing, capital, and financing activities:
Contribution of capital assets

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	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	\$ 1,735,515	0	0	0	271,532	\$ 1,912,521
Receipts from interfund services provided-inflows	0	0	196,342	32,883	6,433	18,468,292
Payments to suppliers - inflows	0	11,620	0	0	0	11,620
Payments to suppliers - outflows	(552,205)	0	(272,607)	(226,786)	(679)	(15,368,726)
Payments to employees	(1,059,402)	(1,103,315)	0	(19,474)	0	(7,046,532)
Payments for interfund services used-outflows	(66,700)	0	0	0	0	(3,923,208)
Claims paid	0	0	0	0	0	(265,000)
Miscellaneous receipts - inflows	0	0	0	0	0	1,242
Net cash provided (used) by operating activities	57,208	(1,091,695)	(76,265)	(213,377)	277,286	(6,209,791)
Cash flows from non-capital financing activities						
Interest paid on operating activities	0	(484)	0	0	0	(15,635)
Payments to line of credit	0	0	0	0	0	(699,907)
Transfers from other funds	0	915,631	40,000	445,205	187,373	9,814,489
Transfers to other funds	0	0	0	0	0	(1,416,645)
Net cash provided (used) by noncapital financing activities	0	915,147	40,000	445,205	187,373	7,682,302
Cash flows from capital and related financing activities						
Proceeds from capital grant	0	0	0	0	0	557,946
Capital contributions	0	0	0	0	0	259,075
Purchases of capital assets	0	0	0	0	(905,911)	(3,998,892)
Proceeds from sale of capital assets	0	0	0	0	0	220,236
Principal paid on capital debt	0	0	0	0	0	(60,000)
Interest paid on capital debt	0	0	0	15,148	0	(23,196)
Net cash provided (used) by capital and related financing activities	0	0	0	15,148	(905,911)	(3,044,831)
Cash flows from investing activities						
Interest earnings	45,554	5,364	8,958	21,593	27,750	545,073
Net cash provided by investing activities	45,554	5,364	8,958	21,593	27,750	545,073
Net increase (decrease) in cash and cash equivalents	102,762	(171,184)	(27,307)	268,569	(413,502)	(1,027,247)
Balances as of January 1	927,943	250,142	191,812	341,947	415,325	13,015,801
Balances as of December 31	1,030,705	78,958	164,505	610,516	1,823	11,988,554
Reconciliation of operating income (loss) to net cash provided by operating activities:						
Operating income (loss)	73,592	(1,103,315)	(78,929)	(468,691)	(291,694)	(9,485,875)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	1,069	0	0	94,349	299,289	2,258,610
Miscellaneous receipts	0	0	0	0	0	1,242
(Increase) decrease in accounts receivable	599	0	0	(5,963)	252,115	778,181
(Increase) decrease in prepaid expense	0	6,350	0	0	0	5,520
(Increase) decrease in due from other funds	0	0	0	0	(1,078)	(801,859)
(Increase) decrease in due from other governments	(307)	0	0	0	0	263,459
(Increase) decrease in inventory	0	0	0	0	0	274,201
Increase (decrease) in accounts payables	(28,505)	5,270	(13,992)	186,402	18,654	624,020
Increase (decrease) in due to other funds	1,110	0	16,589	0	0	177,430
Increase (decrease) in due to other governments	274	0	67	(19,474)	0	5,181
Increase (decrease) in accrued liabilities	941	0	0	0	0	(305,573)
Increase (decrease) in compensated absences	8,435	0	0	0	0	(4,328)
Net cash provided by financing activities	57,208	(1,091,695)	(76,265)	(213,377)	277,286	(6,209,791)
Noncash investing, capital, and financing activities:						
Contribution of capital assets	0	0	0	0	0	696,694