

Clark County Washington
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2007

	Equipment Rental and Revolving	Clark County Elections	Central Support Services	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance
OPERATING REVENUES						
Charges for services	\$ 13,982,688	\$985,667	\$1,975,509	\$ 1,182,247	\$ 331,175	\$ 991,427
Total operating revenues	13,982,688	985,667	1,975,509	1,182,247	331,175	991,427
OPERATING EXPENSES						
Personal services	1,810,736	644,874	2,792,709	0	87,818	342,324
Contractual services	359,450	717,114	3,746,916	1,832,838	0	427,293
Other supplies and expenses	10,622,189	385,627	1,960,943	0	0	170
Depreciation	1,919,448	54,804	76,221	0	0	0
Total operating expenses	14,711,823	1,802,419	8,576,789	1,832,838	87,818	769,787
Operating income (loss)	(729,135)	(816,752)	(6,601,280)	(650,591)	243,357	221,640
NONOPERATING REVENUES						
(EXPENSES)						
Interest and investment revenue	170,337	0	22,727	129,351	121,352	11,901
Miscellaneous revenue	47,447	10	0	0	0	0
Intergovernmental revenue	0	141,160	7,718	0	0	0
Interest expense	0	(3)	(35,830)	0	0	0
Gain/(loss) on sale of equipment	(122,128)	(2,336)	0	23,394	0	0
Total non-operating revenues	95,656	138,831	(5,385)	152,745	121,352	11,901
Income/(loss) before contributions and transfers	(633,479)	(677,921)	(6,606,665)	(497,846)	364,709	233,541
Capital contributions	325,708	0	0	0	0	0
Transfers in	283,049	1,106,419	6,833,620	0	0	0
Transfers out	(400,000)	0	(243,302)	(66,907)	(507,175)	(211,873)
Change in net assets	(424,722)	428,498	(16,347)	(564,753)	(142,466)	21,668
Net assets as of January 1	15,271,938	912,965	(3,319)	507,273	2,456,427	461,989
Prior period adjustment	0	0	0	(151,836)	0	0
Net assets as of January 1-restated	15,271,938	912,965	(3,319)	355,437	2,456,427	461,989
Net assets as of December 31	\$ 14,847,216	\$ 1,341,463	\$ (19,666)	\$ (209,316)	\$ 2,313,961	\$ 483,657

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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	\$1,891,890	\$ 0	\$ 266,000	\$ 38,743	\$135,360	\$ 21,780,706
Total operating revenues	1,891,890	0	266,000	38,743	135,360	21,780,706
OPERATING EXPENSES						
Personal services	1,185,692	649,840	0	0	0	7,513,993
Contractual services	80,385	10	62,835	0	77,845	7,304,686
Other supplies and expenses	714,698	0	221,803	594,331	8,830	14,508,591
Depreciation	1,069	0	0	81,965	442,192	2,575,699
Total operating expenses	1,981,844	649,850	284,638	676,296	528,867	31,902,969
Operating income (loss)	(89,954)	(649,850)	(18,638)	(637,553)	(393,507)	(10,122,263)
NONOPERATING REVENUES (EXPENSES)						
Interest and investment revenue	59,600	8,570	6,807	50,145	6,603	587,393
Miscellaneous revenue	50,297	0	0	0	0	97,754
Intergovernmental revenue	0	0	0	0	0	148,878
Interest expense	0	0	0	0	0	(35,833)
Gain/(loss) on sale of equipment	0	0	0	0	(6,633)	(107,703)
Total non-operating revenues	109,897	8,570	6,807	50,145	(30)	690,489
Income/(loss) before contributions and transfers	19,943	(641,280)	(11,831)	(587,408)	(393,537)	(9,431,774)
Capital contributions	0	0	0	76,000	0	401,708
Transfers in	0	715,631	40,000	924,780	374,746	10,278,245
Transfers out	0	0	0	0	0	(1,429,257)
Change in net assets	19,943	74,351	28,169	413,372	(18,791)	(181,078)
Net assets as of January 1	902,087	18,868	146,796	1,729,152	1,697,532	24,101,708
Prior period adjustment	0	0	0	0	0	(151,836)
Net assets as of January 1-restated	902,087	18,868	146,796	1,729,152	1,697,532	23,949,872
Net assets as of December 31	\$ 922,030	\$ 93,219	\$ 174,965	\$ 2,142,524	\$ 1,678,741	\$ 23,768,794