

**Clark County Washington**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the year ended December 31, 2007**

	Equipment Rental and Revolving	Clark County Elections	Central Support Services	General Liability Insurance	Unemploy- ment Insurance	Workers' Compensation Insurance
<b>Cash flows from operating activity</b>						
Receipts from customers -inflows	\$ 191,185	\$ 628,272	\$ 231,900	\$ 0	\$ 0	\$ 0
Receipts from interfund services provided-inflows	13,891,338	0	896,856	1,185,069	329,269	966,945
Payments to suppliers - inflows		0	0	0	0	0
Payments to suppliers - outflows	(8,387,721)	(782,050)	(5,159,825)	(2,283,640)	(14,771)	(492,577)
Payments to employees-outflows	(1,774,820)	(662,373)	(2,741,356)	0	(87,818)	(342,324)
Payments for interfund services used-outflows	(2,827,641)	(534,102)	(467,153)	(110)	0	(170)
Payments on claims and judgments - inflows	0	0	0	965,000	0	0
Miscellaneous receipts - inflows	47,447	10	0	0	0	0
Net cash provided (used) by operating activities	1,139,788	(1,350,243)	(7,239,578)	(133,681)	226,680	131,874
<b>Cash flows from non-capital financing activities</b>						
Interest paid line of credit	0	(3)	(1,236)	0	0	0
Intergovernmental revenues	0	0	7,718	0	0	0
Proceeds from line of credit	0	0	113,769	0	0	0
Transfers from other funds	183,625	1,106,419	6,833,620	0	0	0
Transfers to other funds	(400,000)	0	(243,302)	(66,907)	(507,175)	(211,873)
Net cash provided (used) by noncapital financing activities	(216,375)	1,106,416	6,710,569	(66,907)	(507,175)	(211,873) #
<b>Cash flows from capital and related financing activities</b>						
Proceeds from capital grant	0	141,160	0	0	0	0
Capital contributions	99,424	0	0	0	0	0
Purchases of capital assets	(1,035,291)	0	0	0	0	0
Proceeds from sale of capital assets	67,850	0	0	23,394	0	0
Principal paid on capital debt	0	0	(65,000)	0	0	0
Interest paid on capital debt	0	0	(34,594)	0	0	0
Net cash provided (used) by capital and related financing activities	(868,017)	141,160	(99,594)	23,394	0	0
<b>Cash flows from investing activities</b>						
Interest earnings	170,337	0	22,727	129,351	121,352	11,901
Net cash provided by investing activities	170,337	0	22,727	129,351	121,352	11,901
Net increase (decrease) in cash and cash equivalents	225,733	(102,667)	(605,876)	(47,843)	(159,143)	(68,098)
Balances as of January 1	2,920,471	213,715	620,798	3,312,821	2,464,597	569,645
Balances as of December 31	3,146,204	111,048	14,922	3,264,978	2,305,454	501,547
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>						
Operating income (loss)	(729,135)	(816,752)	(6,601,280)	(650,591)	243,357	221,640
Adjustments to reconcile operating income to net cash provided by operating activities:			0			
Depreciation expense	1,919,448	54,804	76,221	0	0	0
Miscellaneous expenses	0	5,073	0	0	0	0
Miscellaneous receipts	47,447	10	0	0	0	0
(Increase) decrease in accounts receivable	98,541	(538,160)	(45,770)	2,822	(1,906)	(24,482)
(Increase) decrease in prepaid expense	3,750	0	(222)	(2,800)	0	0
(Increase) decrease in due from other funds	438,512	0	(800,983)	0	0	0
(Increase) decrease in due from other governments	1,294	180,765	0	0	0	0
(Increase) decrease in inventory	(590,466)	3,352	20,452	0	0	0
Increase (decrease) in accounts/warrants payables	(93,910)	(43,456)	9,089	(447,966)	(14,771)	(65,284)
Increase (decrease) in due to other funds	(105)	(182,266)	49,797	(110)	0	0
Increase (decrease) in due to other governments	(862)	3,886	1,765	(36)	0	0
Increase (decrease) in accrued liabilities	9,358	3,020	22,449	965,000	0	0
Increase (decrease) in compensated absences	35,916	(20,519)	28,904	0	0	0
Net cash provided by financing activities	\$ 1,139,788	\$ (1,350,243)	\$ (7,239,578)	\$ (133,681)	\$ 226,680	\$ 131,874
<b>Noncash investing, capital, and financing activities:</b>						
Contribution of capital assets	\$ 325,708	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

