

Clark County Washington
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Project Funds	Total
ASSETS				
Cash, cash equivalents and pooled investments	\$ 48,455,938	\$ 470,185	\$ 40,616,082	\$ 89,542,205
Deposit with fiscal agent	0	20,000	0	20,000
Taxes receivable	241,196	0	137,407	378,603
Special assessments receivable	0	62,849	0	62,849
Interest and penalties receivable	0	5,028	0	5,028
Accounts receivable	1,042,908	0	10,878	1,053,786
Due from other funds	962,109	263,140	4,042	1,229,291
Due from other governments	5,457,463	0	0	5,457,463
Prepaid expenditure	26,820	0	0	26,820
Investments	1,328,725	0	0	1,328,725
Notes receivable	2,689	0	0	2,689
Assets in safekeeping	0	0	6,416,727	6,416,727
	<u>57,517,848</u>	<u>821,202</u>	<u>47,185,136</u>	<u>105,524,186</u>
Total assets				
LIABILITIES AND FUND BALANCES				
<i>Liabilities</i>				
Warrants and anticipation notes payable	0	263,140	0	263,140
Vouchers payable	3,097,362	0	3,656,352	6,753,714
Due to other funds	3,045,376	0	326,648	3,372,024
Due to other governments	200,464	0	747	201,211
Accrued liabilities	771,370	0	24,543	795,913
Deposits payable	1,117,072	6,438	59,165	1,182,675
Matured long-term obligations	0	20,000	0	20,000
Deferred revenue	905,463	67,877	137,407	1,110,747
Advance due to other governments	1,296,716	0	0	1,296,716
Total liabilities	<u>10,433,823</u>	<u>357,455</u>	<u>4,204,862</u>	<u>14,996,140</u>
<i>Fund Balances</i>				
Reserved for				
Prepaid items	26,820	0	0	26,820
Debt service	1,000,000	14,522	0	1,014,522
Unreserved - designated for:				
compensated absences	343,995	0	3,682	347,677
Unreserved, undesignated, reported in:				
Special revenue funds	45,713,210	0	0	45,713,210
Debt service funds	0	449,225	0	449,225
Capital project funds	0	0	42,976,592	42,976,592
Total fund balances	<u>47,084,025</u>	<u>463,747</u>	<u>42,980,274</u>	<u>90,528,046</u>
Total liabilities and fund balance	<u>\$ 57,517,848</u>	<u>\$ 821,202</u>	<u>\$ 47,185,136</u>	<u>\$ 105,524,186</u>