

**Clark County Washington**  
**Combining Statement of Net Assets**  
**Internal Service Funds**  
**December 31, 2008**

	Equipment Rental and Revolving	Clark County Elections	Central Support Services	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance
<b>Assets</b>						
Current assets:						
Cash, cash equivalents and pooled investments	\$ 2,524,240	\$ 430,708	\$ 0	\$ 3,171,719	\$ 2,116,327	\$ 278,430
Deposit in trust	0	0	4,043,368	0	0	300,000
Receivables, net	93,057	323,691	96,164	8,891	24,191	53,190
Due from other funds	741,616	0	863,389	0	0	0
Due from other governments	1,477	6,072	0	0	0	0
Inventory (at cost)	2,077,919	33,239	53,673	0	0	0
Prepaid expense	5,000	0	0	0	0	0
Total current assets	5,443,309	793,710	5,056,594	3,180,610	2,140,518	631,620
Capital assets not being depreciated						
Land	0	0	0	0	0	0
Construction in progress	660,636	0	6,544,025	0	0	0
Capital assets being depreciated						
Buildings	102,357	0	0	0	0	0
Improvements other than buildings	1,351,361	0	1,270,353	0	0	0
Machinery & equipment	23,230,536	923,220	110,393	0	0	0
Less accumulated depreciation	(14,935,183)	(200,865)	(404,326)	0	0	0
Total noncurrent assets	10,409,707	722,355	7,520,445	0	0	0
Total assets	15,853,016	1,516,065	12,577,039	3,180,610	2,140,518	631,620
<b>Liabilities</b>						
Current liabilities:						
Accounts payable	779,776	16,855	2,735,471	43,346	115,617	34,049
Due to other funds	51,729	4,778	460,920	0	0	0
Due to other governments	1,615	0	106	98	0	0
Accrued liabilities	103,570	31,377	479,385	0	0	0
Compensated absences	11,673	0	0	0	0	0
Accrued Claims Payable-current	0	0	0	274,787	0	0
Current portion-capital lease	0	0	455,740	0	0	0
Bonds payable	0	0	65,000	0	0	0
Total current liabilities	948,363	53,010	4,196,622	318,231	115,617	34,049
Noncurrent liabilities:						
Compensated absences	140,499	79,373	309,801	0	0	0
Accrued Claims Payable	0	0	0	3,351,751	0	0
Capital lease payable	0	0	7,531,671	0	0	0
Bonds, notes and loans payable (net of discounts)	0	0	0	0	0	0
Total noncurrent liabilities	140,499	79,373	8,621,472	3,351,751	0	0
Total liabilities	1,088,862	132,383	12,818,094	3,669,982	115,617	34,049
<b>Net Assets</b>						
Invested in capital assets, net of related debt	10,409,707	722,355	131,420	0	0	0
Restricted for capital projects	0	0	1,443,386	0	0	0
Unrestricted	4,354,447	661,327	(1,815,861)	(489,372)	2,024,901	597,571
Total net assets	\$ 14,764,154	\$ 1,383,682	\$ (241,055)	\$ (489,372)	\$ 2,024,901	\$ 597,571

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	Data Processing Revolving	Retirement Benefit Reserve	Radio ER&R	Major Maintenance	Server Equipment Repair & Replacement	Total
<b>Assets</b>						
Current assets:						
Cash, cash equivalents and pooled investments	\$ 1,129,582	\$ 296,129	\$ 300,442	\$ 393,158	\$ 123,446	\$ 10,764,181
Deposit in trust	0	0	0	0	0	4,343,368
Receivables, net	9,176	199	0	314	0	608,873
Due from other funds	0	0	0	880	0	1,605,885
Due from other governments	0	0	0	0	0	7,549
Inventory (at cost)	0	0	0	0	0	2,164,831
Prepaid expense	0	0	0	0	0	5,000
Total current assets	1,138,758	296,328	300,442	394,352	123,446	\$ 19,499,687
Capital assets not being depreciated						
Land	0	0	0	44,721	0	44,721
Construction in progress	0	0	0	0	0	7,204,661
Capital assets being depreciated						
Buildings	0	0	0	0	0	102,357
Improvements other than buildings	0	0	0	1,456,056	0	4,077,770
Machinery & equipment	95,385	0	0	580,620	2,590,086	27,530,240
Less accumulated depreciation	(85,580)	0	0	(928,242)	(1,341,719)	(17,895,915)
Total noncurrent assets	9,805	0	0	1,153,155	1,248,367	21,063,834
Total assets	1,148,563	296,328	300,442	1,547,507	1,371,813	40,563,521
<b>Liabilities</b>						
Current liabilities:						
Accounts payable	74,014	36,497	703	54,148	0	3,890,476
Due to other funds	516	0	0	0	36,788	554,731
Due to other governments	121	496	0	0	0	2,436
Accrued liabilities	66,336	0	0	14,705	0	695,373
Compensated absences	409	0	0	0	0	12,082
Accrued Claims Payable-current	0	0	0	0	0	274,787
Current portion-capital lease	0	0	0	0	0	455,740
Bonds payable	0	0	0	0	0	65,000
Total current liabilities	141,396	36,993	703	68,853	36,788	5,950,625
Noncurrent liabilities:						
Compensated absences	73,119	0	0	0	0	602,792
Accrued Claims Payable	0	0	0	0	0	3,351,751
Capital lease payable	0	0	0	0	0	7,531,671
Bonds, notes and loans payable (net of discounts)	0	0	0	0	0	780,000
Total noncurrent liabilities	73,119	0	0	0	0	12,266,214
Total liabilities	214,515	36,993	703	68,853	36,788	18,216,839
<b>Net Assets</b>						
Invested in capital assets, net of related debt	9,805	0	0	1,153,155	1,248,367	13,674,809
Restricted for capital projects	0	0	0	0	0	1,443,386
Unrestricted	924,243	259,335	299,739	325,499	86,658	7,228,487
Total net assets	\$ 934,048	\$ 259,335	\$ 299,739	\$ 1,478,654	\$ 1,335,025	\$ 22,346,682