Clark County Washington
Combining Statement of Net Assets
Internal Service Funds
December 31, 2009

	Equipment Rental and Revolving	Clark County Elections	Central Support Services	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance
Assets						
Current assets:						
Cash, cash equivalents and pooled investments	$ 3,052,104	$ 155,754	$ 133,267	$ 2,738,504	$ 1,300,498	$ 343,413
Deposit in trust	0	0	684,281	0	0	150,000
Receivables, net	91,181	1,006,578	83,053	5,595	24,145	69,971
Due from other funds	510,577	0	1,300	434,598	0	0
Due from other governments	16,111	0	8,817	0	0	0
Inventory (at cost)	1,950,390	69,278	37,642	0	0	0
Prepaid expense	0	0	6,500	0	0	0
Total current assets	5,620,363	1,231,610	954,860	3,178,697	1,324,643	563,384
Noncurrent assets:						
Land	0	0	0	0	0	0
Construction in progress	81,017	0	0	0	0	0
Capital assets being depreciated:						
Buildings	102,357	0	0	0	0	0
Improvements other than buildings	1,351,361	0	8,746,005	0	0	0
Machinery & equipment	22,618,241	923,220	110,393	0	0	0
Less accumulated depreciation	(14,834,900)	(320,475)	(481,796)	0	0	0
Total noncurrent assets	9,318,076	602,745	8,374,602	0	0	0
Total assets	14,938,439	1,834,355	9,329,462	3,178,697	1,324,643	563,384
Liabilities						
Current liabilities:						
Accounts payable	253,361	40,096	316,385	56,086	218,085	33,638
Due to other funds	59,901	3,432	8,144	0	0	111,574
Due to other governments	1,684	475	254	0	0	13
Accrued liabilities	73,688	21,146	507,708	4,633	0	0
Compensated absences	2,440	21	3,446	0	0	0
Accrued claims payable-current	0	0	0	694,282	0	0
Current portion-capital lease	0	0	184,325	0	0	0
Current bonds payable	0	0	75,000	0	0	0
Total current liabilities	391,074	65,170	1,095,262	755,001	218,085	145,225
Noncurrent liabilities:						
Compensated absences	157,724	72,344	291,841	0	0	0
Accrued claims payable	0	0	0	3,078,718	0	0
Capital lease payable	0	0	7,347,346	0	0	0
Bonds, notes and loans payable (net of discounts)	0	0	705,000	0	0	0
Total noncurrent liabilities	157,724	72,344	8,344,187	3,078,718	0	0
Total liabilities	548,798	137,514	9,439,449	3,833,719	218,085	145,225
Net Assets						
Invested in capital assets, net of related debt	9,318,076	602,745	62,931	0	0	0
Unrestricted	5,071,565	1,094,096	(172,918)	(655,022)	1,106,558	418,159
Total net assets	$ 14,389,641	$ 1,696,841	$ (109,987)	$ (655,022)	$ 1,106,558	$ 418,159

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	Data Processing Revolving	Retirement Benefit Reserve	Radio ER&R	Major Maintenance	Server Equipment Repair & Replacement	Total
Assets						
Current assets:						
Cash, cash equivalents and pooled investments	$ 1,407,727	$ 472,242	$ 435,386	$ 323,997	$ 236,054	$ 10,598,946
Deposit in trust	0	0	0	0	0	834,281
Receivables, net	6,118	99	0	432	0	1,287,172
Due from other funds	0	0	0	67,722	250,000	1,264,197
Due from other governments	0	0	0	0	0	24,928
Inventory (at cost)	0	0	0	0	0	2,057,310
Prepaid expense	0	0	0	0	0	6,500
Total current assets	1,413,845	472,341	435,386	392,151	486,054	16,073,334
Noncurrent assets:						
Land	0	0	0	44,721	0	44,721
Construction in progress	0	0	0	0	0	81,017
Capital assets being depreciated:						
Buildings	0	0	0	0	0	102,357
Improvements other than buildings	0	0	0	1,456,056	0	11,553,422
Machinery & equipment	114,848	0	0	638,903	2,344,075	26,749,680
Less accumulated depreciation	(70,462)	0	0	(1,013,134)	(1,462,768)	(18,183,535)
Total noncurrent assets	44,386	0	0	1,126,546	881,307	20,347,662
Total assets	1,458,231	472,341	435,386	1,518,697	1,367,361	36,420,996
Liabilities						
Current liabilities:						
Accounts payable	8,875	62,366	2,040	107,051	2,392	1,100,375
Due to other funds	153	0	0	0	0	183,204
Due to other governments	0	0	0	0	0	2,426
Accrued liabilities	60,796	0	0	0	0	667,971
Compensated absences	680	0	0	0	0	6,587
Accrued claims payable-current	0	0	0	0	0	694,282
Current portion-capital lease	0	0	0	0	0	184,325
Current bonds payable	0	0	0	0	0	75,000
Total current liabilities	70,504	62,366	2,040	107,051	2,392	2,914,170
Noncurrent liabilities:						
Compensated absences	94,282	0	0	0	0	616,191
Accrued claims payable	0	0	0	0	0	3,078,718
Capital lease payable	0	0	0	0	0	7,347,346
Bonds, notes and loans payable (net of discounts)	0	0	0	0	0	705,000
Total noncurrent liabilities	94,282	0	0	0	0	11,747,255
Total liabilities	164,786	62,366	2,040	107,051	2,392	14,661,425
Net Assets						
Invested in capital assets, net of related debt	44,386	0	0	1,126,546	881,307	12,035,991
Unrestricted	1,249,059	409,975	433,346	285,100	483,662	9,723,580
Total net assets	$ 1,293,445	$ 409,975	$ 433,346	$ 1,411,646	$ 1,364,969	$ 21,759,571