

**Clark County Washington
Balance Sheet
Governmental Funds
December 31, 2008**

Major Funds

	General Fund	County Roads	Community Services Grants	Other Governmental Funds	Total
ASSETS					
Cash, cash equivalents and pooled investments	\$ 13,133,811	\$ 11,662,940	\$ 4,667,526	\$ 133,850,458	\$ 163,314,735
Deposit with fiscal agent	0	0	0	30,000	30,000
Deposit in trust	1,853,019	0	0	0	1,853,019
Taxes receivable	2,615,991	1,790,294	0	346,671	4,752,956
Special assessments receivable	0	0	0	190,146	190,146
Interest and penalties receivable	5,694,304	0	0	6,704	5,701,008
Accounts receivable	3,867,270	3,760,197	11,026	1,025,156	8,663,649
Due from other funds	2,226,004	62,553	321	4,737,821	7,026,699
Due from other governments	1,453,913	915,474	920,606	5,240,471	8,530,464
Prepaid expenditure	14,736	10,000	19,373	205,078	249,187
Investments	0	0	0	1,284,490	1,284,490
Notes receivable	219,195	599,776	15,244,667	2,298,128	18,361,766
Assets in safekeeping	0	0	0	7,291,201	7,291,201
Total assets	<u>31,078,243</u>	<u>18,801,234</u>	<u>20,863,519</u>	<u>156,506,324</u>	<u>227,249,320</u>
LIABILITIES AND FUND BALANCE					
<i>Liabilities</i>					
Warrants and anticipation notes payable	0	0	0	3,062,681	3,062,681
Vouchers payable	4,449,987	1,694,967	1,164,396	11,831,064	19,140,414
Due to other funds	413,078	655,596	1,290	6,999,416	8,069,380
Due to other governments	29,492	11,935	786	184,478	226,691
Claims and judgements payable	844,124	0	0	0	844,124
Accrued liabilities	4,297,350	754,755	105,511	1,009,403	6,167,019
Deposits payable	1,890,368	444,961	0	1,138,749	3,474,078
Matured long-term obligations	0	0	0	30,000	30,000
Deferred revenue	8,343,350	2,286,200	15,244,667	3,067,975	28,942,192
Advance due to other governments	0	0	0	1,472,199	1,472,199
Total liabilities	<u>20,267,749</u>	<u>5,848,414</u>	<u>16,516,650</u>	<u>28,795,965</u>	<u>71,428,778</u>
<i>Fund Balance</i>					
Reserved for prepaid items:					
General fund	14,736	0	0	0	14,736
Special revenue funds	0	10,000	19,373	205,078	234,451
Reserved for debt service	0	0	0	1,010,146	1,010,146
Unreserved - designated for compensated absences reported in:					
General fund	1,925,426	0	0	0	1,925,426
Special revenue funds	0	370,987	119,816	317,819	808,622
Capital project funds	0	0	0	1,188	1,188
Unreserved - designated reported in:					
General fund for development services	2,800,000	0	0	0	2,800,000
Special revenue funds- for technology and housing	0	0	0	4,374,000	4,374,000
Unreserved, undesignated, reported in:					
General fund	6,070,332	0	0	0	6,070,332
Special revenue funds	0	12,571,833	4,207,680	55,977,010	72,756,523
Debt service funds	0	0	0	326,184	326,184
Capital project funds	0	0	0	65,498,934	65,498,934
Total fund balance	<u>10,810,494</u>	<u>12,952,820</u>	<u>4,346,869</u>	<u>127,710,359</u>	<u>\$ 155,820,542</u>
Total liabilities and fund balance	<u>\$ 31,078,243</u>	<u>\$ 18,801,234</u>	<u>\$ 20,863,519</u>	<u>\$ 156,506,324</u>	

See accompanying notes to the financial statements