

CLARK COUNTY, WASHINGTON
Statement of Net Assets
December 31, 2009

	Primary Government			Component Unit Clark County Public Facilities District
	Governmental Activities	Business-type Activities	Total Primary Government	
ASSETS				
Cash, cash equivalents & pooled investments	\$ 153,167,719	\$ 9,957,818	\$ 163,125,537	\$ 86,856
Investments	1,378,725	0	1,378,725	0
Net Receivables	41,002,153	1,289,967	42,292,120	62,885
Internal balances	9,899	(9,899)	0	0
Inventories	2,057,310	0	2,057,310	0
Prepays	49,267	0	49,267	0
Notes receivable	20,037,634	18,989,125	39,026,759	2,996,185
Deferred charges	1,187,231	0	1,187,231	0
Net OPEB obligation (asset)	211,637	0	211,637	0
Restricted assets in safekeeping	6,416,727	0	6,416,727	0
Restricted cash/investment for revenue bonds	0	3,119,000	3,119,000	0
Equity interest in joint venture	700,978	0	700,978	0
Capital assets not being depreciated:				
Land, infrastructure and construction in progress	908,537,030	91,156,464	999,693,494	0
Capital assets net of accumulated depreciation	173,396,150	131,287,965	304,684,115	0
Total assets	<u>1,308,152,460</u>	<u>255,790,440</u>	<u>1,563,942,900</u>	<u>3,145,926</u>
LIABILITIES				
Accounts payable and other current liabilities	16,541,839	848,932	17,390,771	50,212
Accrued liabilities	7,274,114	295,557	7,569,671	0
Deposits payable	4,091,521	0	4,091,521	0
Claims and judgements payable	493,407	0	493,407	0
Due to other governments	275,119	1,077	276,196	0
Unearned revenue	6,540,195	19,351,422	25,891,617	0
Advance due to other governments	1,358,810	3,119,000	4,477,810	0
Long term liabilities:				
Special assessment debt with governmental commitment due in more than one year	18,954	0	18,954	0
Other due within one year	8,720,148	2,545,836	11,265,984	0
Other due in more than one year	157,407,702	17,116,920	174,524,622	0
Total liabilities	<u>202,721,809</u>	<u>43,278,744</u>	<u>246,000,553</u>	<u>50,212</u>
NET ASSETS				
Invested in capital assets, net of related debt	932,497,959	203,226,963	1,135,724,922	0
Restricted for:				
Capital projects	16,908,651	0	16,908,651	0
Culture and recreation	19,671,477	0	19,671,477	0
Economic environment	31,544,797	0	31,544,797	0
Law and justice	1,944,213	0	1,944,213	0
Debt service- debt covenants	463,747	3,119,000	3,582,747	0
Transportation	17,077,678	0	17,077,678	0
Health and human services	22,838,959	0	22,838,959	0
General governmental	4,437,459	0	4,437,459	0
Unrestricted	58,045,711	6,165,733	64,211,444	3,095,714
Total net assets	<u>\$ 1,105,430,651</u>	<u>\$ 212,511,696</u>	<u>\$ 1,317,942,347</u>	<u>\$ 3,095,714</u>

See accompanying notes to the financial statements