

Clark County Washington
Balance Sheet
Governmental Funds
December 31, 2009

	Major Funds					Total
	General Fund	County Roads	Community Services Grants	Mental Health	Other Governmental Funds	
ASSETS						
Cash, cash equivalents and pooled investments	\$ 10,147,665	\$ 14,474,680	\$ 5,375,733	\$ 19,818,751	\$ 89,542,205	\$ 139,359,034
Deposit with fiscal agent	0	0	0	0	20,000	20,000
Deposit in trust	2,355,458	0	0	0	0	2,355,458
Taxes receivable	3,163,491	2,015,594	0	33,823	378,603	5,591,511
Special assessments receivable	0	0	0	0	62,849	62,849
Interest and penalties receivable	7,051,824	0	0	0	5,028	7,056,852
Accounts receivable	10,962,693	3,624,602	357,818	367,571	1,053,786	16,366,470
Due from other funds	2,361,502	296,980	4,009	493,549	1,229,291	4,385,331
Due from other governments	1,356,426	2,609,897	1,106,008	82,577	5,457,463	10,612,371
Prepaid expenditure	1,763	499	13,685	0	26,820	42,767
Investments	50,000	0	0	0	1,328,725	1,378,725
Notes receivable	228,260	597,103	19,209,582	0	2,689	20,037,634
Assets in safekeeping	0	0	0	0	6,416,727	6,416,727
Total assets	<u>37,679,082</u>	<u>23,619,355</u>	<u>26,066,835</u>	<u>20,796,271</u>	<u>105,524,186</u>	<u>213,685,729</u>
LIABILITIES AND FUND BALANCE						
<i>Liabilities</i>						
Warrants and anticipation notes payable	0	0	0	0	263,140	263,140
Vouchers payable	2,524,352	1,912,493	860,721	3,107,044	6,753,714	15,158,324
Due to other funds	1,282,764	796,817	4,206	614	3,372,024	5,456,425
Due to other governments	19,091	48,838	3,446	107	201,211	272,693
Claims and judgements payable	493,407	0	0	0	0	493,407
Accrued liabilities	4,336,229	695,943	95,293	146,465	795,913	6,069,843
Deposits payable	2,415,346	493,500	0	0	1,182,675	4,091,521
Matured long-term obligations	0	0	0	0	20,000	20,000
Deferred revenue	17,337,718	2,593,587	19,209,582	33,823	1,110,747	40,285,457
Advance due to other governments	0	0	0	62,094	1,296,716	1,358,810
Total liabilities	<u>28,408,907</u>	<u>6,541,178</u>	<u>20,173,248</u>	<u>3,350,147</u>	<u>14,996,140</u>	<u>73,469,620</u>
<i>Fund Balance</i>						
Reserved for prepaid items:						
General fund	1,763	0	0	0	0	1,763
Special revenue funds	0	499	13,685	0	26,820	41,004
Reserved for debt service	0	0	0	0	1,014,522	1,014,522
Unreserved - designated for compensated absences reported in:						
General fund	1,884,334	0	0	0	0	1,884,334
Special revenue funds	0	353,457	123,484	0	343,995	820,936
Capital project funds	0	0	0	0	3,682	3,682
Unreserved - designated reported in:						
Special revenue funds- for technology and housing	0	0	0	3,049,125	0	3,049,125
Unreserved, undesignated, reported in:						
General fund	7,384,078	0	0	0	0	7,384,078
Special revenue funds	0	16,724,221	5,756,418	14,396,999	45,713,210	82,590,848
Debt service funds	0	0	0	0	449,225	449,225
Capital project funds	0	0	0	0	42,976,592	42,976,592
Total fund balance	<u>9,270,175</u>	<u>17,078,177</u>	<u>5,893,587</u>	<u>17,446,124</u>	<u>90,528,046</u>	<u>\$ 140,216,109</u>
Total liabilities and fund balance	<u>\$ 37,679,082</u>	<u>\$ 23,619,355</u>	<u>\$ 26,066,835</u>	<u>\$ 20,796,271</u>	<u>\$ 105,524,186</u>	

See accompanying notes to the financial statements