

**CLARK COUNTY, WASHINGTON**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**To the Statement of Net Assets**  
**December 31, 2009**

Total fund balances as shown on the Governmental Funds Balance Sheet:	\$ 140,216,109
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. This amount reflects the initial investment in capital assets, net of depreciation. (This amount does not include internal service funds capital assets amounting to \$20,347,662).	1,062,286,496
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds. Reported in deferred charges and unearned revenue.	35,144,130
Internal service funds are used to charge the costs of services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	21,759,571
Accrued interest payments on debt service that are not due and payable in the current period are not reported in the funds, however, they are recorded in the Statement of Net Assets.	(536,300)
Long-term liabilities that are not due and payable in the current period are not reported in the funds, however, they are recorded in the Statement of Net Assets. (This amount does not include internal service fund long-term liabilities in the amount of \$12,707,449)	(153,439,355)
Total net assets, as reflected on the Statement of Net Assets:	<b>\$ 1,105,430,651</b>

See accompanying notes to the financial statements