

Clark County Washington
Statement of Net Assets
Proprietary Funds
December 31, 2009

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Major		Non-Major	Total	Internal Service Funds
	Sanitary Sewer	Clean Water	Solid Waste		
Assets					
Current assets					
Cash, cash equivalents and pooled investments	\$ 1,857,091	\$ 6,902,922	\$ 1,197,805	\$ 9,957,818	\$ 10,598,946
Deposit in trust	0	0	0	0	834,281
Receivables, net	15,302	969,091	171,251	1,155,644	1,287,172
Due from other funds	0	0	791	791	1,264,197
Due from other governments	0	4,144	130,179	134,323	24,928
Inventory (at cost)	0	0	0	0	2,057,310
Prepaid expense	0	0	0	0	6,500
Total current assets	<u>1,872,393</u>	<u>7,876,157</u>	<u>1,500,026</u>	<u>11,248,576</u>	<u>16,073,334</u>
Noncurrent assets					
Restricted revenue bond cash/investment	3,119,000	0	0	3,119,000	0
Contracts receivable	18,989,125	0	0	18,989,125	0
Capital assets not being depreciated:					
Land	437,525	33,153,119	12,315	33,602,959	44,721
Construction in progress	0	4,079,756	0	4,079,756	81,017
Infrastructure	0	53,473,749	0	53,473,749	0
Capital assets being depreciated:					
Buildings	17,473,218	0	372,415	17,845,633	102,357
Improvements other than buildings	100,950,069	1,034,871	732,899	102,717,839	11,553,422
Machinery & equipment	339,618	65,804	82,267	487,689	26,749,680
Infrastructure	33,163,099	0	0	33,163,099	0
Less accumulated depreciation	(17,501,460)	(4,852,362)	(572,473)	(22,926,295)	(18,183,535)
Total noncurrent assets	<u>156,970,194</u>	<u>86,954,937</u>	<u>627,423</u>	<u>244,552,554</u>	<u>20,347,662</u>
Total assets	<u>\$ 158,842,587</u>	<u>\$ 94,831,094</u>	<u>\$ 2,127,449</u>	<u>\$ 255,801,130</u>	<u>\$ 36,420,996</u>
Liabilities					
Current liabilities					
Accounts payable	136,783	539,123	173,026	848,932	1,100,375
Due to other funds	5,464	3,360	1,866	10,690	183,204
Due to other governments	686	0	391	1,077	2,426
Accrued liabilities	150,290	91,721	53,546	295,557	667,971
Deferred revenue	0	362,297	0	362,297	0
Compensated absences	0	0	0	0	6,587
Accrued claims payable-current	0	0	0	0	694,282
Bonds, notes, claims and loans payable	2,545,836	0	0	2,545,836	259,325
Total current liabilities	<u>2,839,059</u>	<u>996,501</u>	<u>228,829</u>	<u>4,064,389</u>	<u>2,914,170</u>
Noncurrent liabilities					
Deferred revenue - HDSD	18,989,125	0	0	18,989,125	0
Revenue bond deposit due to other government	3,119,000	0	0	3,119,000	0
Compensated absences	126,611	163,650	75,151	365,412	616,191
Accrued claims payable	0	0	0	0	3,078,718
Advance due to other governments	335,910	79,878	0	415,788	7,347,346
Bonds, notes and loans payable (net of discounts)	16,335,720	0	0	16,335,720	705,000
Total noncurrent liabilities	<u>38,906,366</u>	<u>243,528</u>	<u>75,151</u>	<u>39,225,045</u>	<u>11,747,255</u>
Total liabilities	<u>41,745,425</u>	<u>1,240,029</u>	<u>303,980</u>	<u>43,289,434</u>	<u>14,661,425</u>
Net Assets					
Invested in capital assets, net of related debt	115,644,603	86,954,937	627,423	203,226,963	12,035,991
Restricted for debt service	3,119,000	0	0	3,119,000	0
Unrestricted	(1,666,441)	6,636,128	1,196,046	6,165,733	9,723,580
Total net assets	<u>\$ 117,097,162</u>	<u>\$ 93,591,065</u>	<u>\$ 1,823,469</u>	<u>\$ 212,511,696</u>	<u>\$ 21,759,571</u>

See accompanying notes to the financial statements