

Clark County Washington
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Project Funds	Total
ASSETS				
Cash, cash equivalents and pooled investments	\$ 68,976,383	\$ 342,768	\$ 64,531,307	\$ 133,850,458
Deposit with fiscal agent	0	30,000	0	30,000
Taxes receivable	228,427	0	118,244	346,671
Special assessments receivable	0	190,146	0	190,146
Interest and penalties receivable	6,704	0	0	6,704
Accounts receivable	997,176	0	27,980	1,025,156
Due from other funds	1,378,353	3,062,681	296,787	4,737,821
Due from other governments	5,229,174	0	11,297	5,240,471
Prepaid expenditure	205,078	0	0	205,078
Investments	1,284,490	0	0	1,284,490
Notes receivable	2,298,128	0	0	2,298,128
Assets in safekeeping	0	0	7,291,201	7,291,201
Total assets	80,603,913	3,625,595	72,276,816	156,506,324
LIABILITIES AND FUND BALANCES				
<i>Liabilities</i>				
Warrants and anticipation notes payable	0	3,062,681	0	3,062,681
Vouchers payable	6,553,821	0	5,277,243	11,831,064
Due to other funds	5,784,123	0	1,215,293	6,999,416
Due to other governments	183,499	0	979	184,478
Accrued liabilities	992,560	0	16,843	1,009,403
Deposits payable	984,219	6,438	148,092	1,138,749
Matured long-term obligations	0	30,000	0	30,000
Deferred revenue	2,759,585	190,146	118,244	3,067,975
Advance due to other governments	1,472,199	0	0	1,472,199
Total liabilities	18,730,006	3,289,265	6,776,694	28,795,965
<i>Fund Balances</i>				
Reserved for				
Prepaid items	205,078	0	0	205,078
Debt service	1,000,000	10,146	0	1,010,146
Unreserved - designated for:				
compensated absences	317,819	0	1,188	319,007
low income housing, clinic, and upgrades	4,374,000	0	0	4,374,000
Unreserved, undesignated, reported in:				
Special revenue funds	55,977,010	0	0	55,977,010
Debt service funds	0	326,184	0	326,184
Capital project funds	0	0	65,498,934	65,498,934
Total fund balances	61,873,907	336,330	65,500,122	127,710,359
Total liabilities and fund balance	\$ 80,603,913	\$ 3,625,595	\$ 72,276,816	\$ 156,506,324