

**Clark County Washington  
Balance Sheet  
Governmental Funds  
December 31, 2006**

	Major Funds			Other Governmental Funds	Total
	General	County Roads	Community Services Grants		
<b>ASSETS</b>					
Cash, cash equivalents and pooled investments	\$ 20,684,433	\$ 7,198,182	\$ 4,855,651	\$ 112,490,259	\$ 145,228,525
Deposit with fiscal agent	0	0	0	10,000	10,000
Deposit in trust	2,573,773	0	0	0	2,573,773
Taxes receivable	1,701,713	1,136,478	0	180,316	3,018,507
Special assessments receivable	0	0	0	397,151	397,151
Interest and penalties receivable	3,912,819	0	0	0	3,912,819
Accounts receivable	3,330,005	3,034,553	10,034	2,198,026	8,572,618
Due from other funds	312,217	83,031	68,909	648,126	1,112,283
Due from other governments	1,220,058	2,435,478	764,546	3,870,229	8,290,311
Inventories	0	0	0	265,297	265,297
Prepaid expenditure	6,975	0	13,685	56,386	77,046
Investments	0	0	0	3,484,999	3,484,999
Advance due from other funds	0	318,291	0	1,108,346	1,426,637
Notes receivable	206,246	712,727	9,756,117	224,345	10,899,435
Assets in safekeeping	0	0	0	4,960,417	4,960,417
Total assets	<u>33,948,239</u>	<u>14,918,740</u>	<u>15,468,942</u>	<u>129,893,897</u>	<u>194,229,818</u>
<b>LIABILITIES AND FUND BALANCE</b>					
<i>Liabilities</i>					
Warrants and anticipation notes payable	0	0	0	322,936	322,936
Vouchers payable	3,459,650	2,947,056	1,122,203	6,721,137	14,250,046
Due to other funds	259,607	1,151,014	37,674	743,915	2,192,210
Due to other governments	43,801	14,950	871	335,186	394,808
Accrued liabilities	3,414,037	539,558	136,809	1,085,340	5,175,744
Deposits payable	2,610,077	375,688	0	695,321	3,681,086
Matured long-term obligations	0	0	0	10,000	10,000
Deferred revenue	5,906,629	1,480,352	9,778,762	4,859,838	22,025,581
Advance due to other funds	0	0	0	1,426,637	1,426,637
Total liabilities	<u>15,693,801</u>	<u>6,508,618</u>	<u>11,076,319</u>	<u>16,200,310</u>	<u>49,479,048</u>
<i>Fund Balance</i>					
Reserved for prepaid items:					
General fund	6,975	0	0	0	6,975
Special revenue funds	0	0	13,685	56,386	70,071
Reserved for advances	0	318,291	0	1,108,346	1,426,637
Reserved for debt service	0	0	0	75,177	75,177
Unreserved - designated for compensated absences reported in:					
General fund	1,215,836	0	0	0	1,215,836
Special revenue funds	0	306,704	109,134	312,612	728,450
Unreserved - designated for technology upgrades, low income housing and clinic, reported in:					
General fund	2,000,000	0	0	0	2,000,000
Special revenue funds	0	0	0	4,976,281	4,976,281
Unreserved, undesignated, reported in:					
General fund	15,031,627	0	0	0	15,031,627
Special revenue funds	0	7,785,127	4,269,804	45,654,885	57,709,816
Debt service funds	0	0	0	703,992	703,992
Capital project funds	0	0	0	60,805,908	60,805,908
Total fund balance	<u>18,254,438</u>	<u>8,410,122</u>	<u>4,392,623</u>	<u>113,693,587</u>	<u>\$ 144,750,770</u>
Total liabilities and fund balance	<u>\$ 33,948,239</u>	<u>\$ 14,918,740</u>	<u>\$ 15,468,942</u>	<u>\$ 129,893,897</u>	

See accompanying notes to the financial statements