

CLARK COUNTY, WASHINGTON
Statement of Net Assets
December 31, 2008

	Primary Government		Total
	Governmental Activities	Business-type Activities	
ASSETS			
Cash, cash equivalents & pooled investments	\$ 180,305,303	\$ 16,205,785	\$ 196,511,088
Investments	1,284,490	0	1,284,490
Receivables	28,454,645	1,682,101	30,136,746
Internal balances	8,473	(8,473)	(0)
Inventories	2,164,831	0	2,164,831
Prepays	254,187	0	254,187
Notes receivable	18,361,766	21,479,183	39,840,949
Deferred charges	1,401,168	0	1,401,168
Restricted assets - in safekeeping	7,291,201	0	7,291,201
Equity interest in joint venture	934,709	0	934,709
Capital assets not being depreciated:			
Land, infrastructure and construction in progress	889,616,061	160,162,875	1,049,778,936
Capital assets net of accumulated depreciation	165,970,648	61,418,161	227,388,809
Total assets	1,296,047,482	260,939,632	1,556,987,114
LIABILITIES			
Accounts payable and other current liabilities	26,123,571	4,813,479	30,937,050
Accrued liabilities	7,415,236	279,709	7,694,945
Deposits payable	3,474,078	0	3,474,078
Claims and judgements payable	844,124	0	844,124
Due to other governments	229,127	2,214	231,341
Unearned revenue	5,684,874	21,936,568	27,621,442
Advance due to other governments	1,472,199	0	1,472,199
Long term liabilities:			
Special assessment debt with governmental commitment due in more than one year	18,954	0	18,954
Other due within one year	8,404,653	2,523,262	10,927,915
Other due in more than one year	163,778,965	19,524,814	183,303,779
Total liabilities	217,445,781	49,080,046	266,525,827
NET ASSETS			
Invested in capital assets, net of related debt	903,453,419	199,840,892	1,103,294,311
Restricted for:			
Capital projects	25,551,885	0	25,551,885
Culture and recreation	28,381,479	0	28,381,479
Economic environment	34,372,106	0	34,372,106
Law and justice	1,270,285	0	1,270,285
Debt service- debt covenants	336,330	0	336,330
Transportation	12,942,820	0	12,942,820
Health and human services	23,001,463	0	23,001,463
General governmental	4,708,461	0	4,708,461
Unrestricted	44,583,453	12,018,694	56,602,147
Total net assets	\$ 1,078,601,701	\$ 211,859,586	\$ 1,290,461,287

See accompanying notes to the financial statements