

**Clark County Washington**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For the Year 12/31/2006**

	Balance January 1	Additions	Deductions	Balance December 31
<b><u>School Districts</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$10,544,813	\$1,774,433,384	\$1,772,495,811	\$12,482,386
Cash with fiscal agent	580,000	77,610,240	78,130,240	60,000
Taxes receivable	4,678,438	141,651,447	141,575,604	4,754,281
Due from other funds				
Due from other governments	0	44,488	40,890	3,598
Total assets	15,803,251	1,993,739,559	1,992,242,545	17,300,265
<u>Liabilities</u>				
Warrants payable	10,060,434	422,659,376	421,998,361	10,721,449
Vouchers payable	(333,375)	394,927,071	394,927,071	(333,375)
Due to other governments	6,048,417	7,398,822	6,562,823	6,884,416
Deposits payable	27,775	0	0	27,775
Total liabilities	\$15,803,251	\$824,985,269	\$823,488,255	\$17,300,265
<b><u>Fire Districts</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$124,856	\$112,059,655	\$111,955,298	\$229,213
Cash with fiscal agent	0	1,317,059	1,307,059	10,000
Taxes receivable	944,224	26,526,791	26,444,855	1,026,160
Accounts receivable	33,772	607,183	606,190	34,765
Due from other governments	0	82,815	81,894	921
Total assets	1,102,852	140,593,503	140,395,296	1,301,059
<u>Liabilities</u>				
Warrants payable	47,522	648,103	656,384	39,241
Vouchers payable	391,748	29,301,655	29,359,398	334,005
Due to other funds				
Due to other governments	481,124	26,444,854	26,241,829	684,149
Deposits payable	23,070	2,189,214	2,189,214	23,070
Accrued liabilities	159,388	2,950,478	2,889,273	220,593
Total liabilities	\$1,102,852	\$61,534,304	\$61,336,098	\$1,301,059
<b><u>Cemetery Districts</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$2,364	\$634,992	\$635,546	\$1,810
Taxes receivable	7,256	2,843,383	2,843,145	7,494
Total assets	9,620	3,478,375	3,478,691	9,304
<u>Liabilities</u>				
Warrants payable	0	291,052	291,052	0
Vouchers payable	8,094	152,482	153,661	6,915
Due to other governments	624	2,776,110	2,776,276	458
Accrued liabilities	902	93,867	92,838	1,931
Total liabilities	\$9,620	\$3,313,511	\$3,313,827	\$9,304

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**Air Pollution Control District**

<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$854	\$5,154,624	\$5,153,388	\$2,090
Due from other governments	46,286	0	0	46,286
Total assets	47,140	5,154,624	5,153,388	48,376
<u>Liabilities</u>				
Warrants payable	0	1,720,767	1,720,767	0
Vouchers payable	4,094	861,350	863,492	1,952
Accrued liabilities	43,046	1,262,116	1,258,738	46,424
Total liabilities	\$47,140	\$3,844,233	\$3,842,997	\$48,376

**Port Districts**

<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$93,888	\$27,769,287	\$27,783,651	\$79,524
Cash with fiscal agent	0	1,391,595	1,391,595	0
Taxes receivable	365,383	11,056,571	11,051,661	370,293
Total assets	459,271	40,217,453	40,226,907	449,817
<u>Liabilities</u>				
Warrants payable	24,104	2,632,549	2,627,981	28,672
Vouchers payable	0	0	0	0
Due to other governments	435,167	11,051,661	11,065,683	421,145
Total liabilities	\$459,271	\$13,684,210	\$13,693,664	\$449,817

**Mosquito Control District**

<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$1,781	\$1,693,703	\$1,694,986	\$498
Taxes receivable	10,420	290,648	290,734	10,334
Due from other governments	0	95,399	92,709	2,690
Total assets	12,201	2,079,750	2,078,429	13,522
<u>Liabilities</u>				
Vouchers payable	48,314	537,207	585,487	34
Due to other governments	(36,392)	59,927	10,160	13,375
Accrued liabilities	279	125,876	126,042	113
Total liabilities	\$12,201	\$723,010	\$721,689	\$13,522

**Cities & Towns**

<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$1,178,499	\$159,370,713	\$159,740,021	\$809,191
Taxes receivable	1,573,872	51,406,913	51,416,369	1,564,416
Total assets	2,752,371	210,777,626	211,156,390	2,373,607
<u>Liabilities</u>				
Vouchers payable	0	2,615,661	2,615,661	0
Due to other governments	2,752,371	309,049	687,813	2,373,607
Accrued liabilities	0	0	0	0
Total liabilities	\$2,752,371	\$2,924,710	\$3,303,474	\$2,373,607

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**State Schools**

<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$544,745	\$172,447,692	\$172,549,526	\$442,911
Taxes receivable	2,973,172	85,287,837	85,240,387	3,020,622
Total assets	<u>3,517,917</u>	<u>257,735,529</u>	<u>257,789,913</u>	<u>3,463,533</u>
<u>Liabilities</u>				
Due to other governments	3,517,917	85,240,387	85,294,771	3,463,533
Total liabilities	<u>\$3,517,917</u>	<u>\$85,240,387</u>	<u>\$85,294,771</u>	<u>\$3,463,533</u>

**Library Districts**

<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$119,268	\$58,910,010	\$58,952,757	\$76,521
Taxes receivable	504,496	14,129,596	14,120,460	513,632
Total assets	<u>623,764</u>	<u>73,039,606</u>	<u>73,073,217</u>	<u>590,153</u>
<u>Liabilities</u>				
Warrants payable	56,164	7,511,853	7,492,948	75,069
Vouchers payable	(547,408)	8,059,513	8,059,513	(547,408)
Due to other governments	1,115,008	14,120,461	14,172,977	1,062,492
Total liabilities	<u>\$623,764</u>	<u>\$29,691,827</u>	<u>\$29,725,438</u>	<u>\$590,153</u>

**Drainage Districts**

<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$15,558	\$49,096	\$63,471	\$1,183
Accounts receivable	121	0	0	121
Due from other governments	0	427	0	427
Total assets	<u>15,679</u>	<u>49,523</u>	<u>63,471</u>	<u>1,731</u>
<u>Liabilities</u>				
Warrants payable	0	31,539	31,539	0
Vouchers payable	19	19,326	17,614	1,731
Due to other governments	15,660	0	15,660	0
Total liabilities	<u>\$15,679</u>	<u>\$50,865</u>	<u>\$64,813</u>	<u>\$1,731</u>

**Jail Inmate Account**

<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$0	\$306,273	\$306,273	\$0
Deposits in trust	88,254	218,466	87,807	218,913
Total assets	<u>88,254</u>	<u>524,739</u>	<u>394,080</u>	<u>218,913</u>
<u>Liabilities</u>				
Deposits payable	88,254	218,466	87,807	218,913
Total liabilities	<u>\$88,254</u>	<u>\$218,466</u>	<u>\$87,807</u>	<u>\$218,913</u>

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**Other Agencies**

<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$10,467,162	\$12,161,039,033	\$12,164,306,342	\$7,199,853
Cash with fiscal agent	35,000	39,369,543	39,239,543	165,000
Accounts receivable	1,199,484	151,159,807	151,498,653	860,638
Due from other governments	310,806	39,137,355	39,066,904	381,257
Total assets	12,012,452	12,390,705,738	12,394,111,442	8,606,748
<u>Liabilities</u>				
Warrants payable	6,046,224	980,524,451	980,411,724	6,158,951
Vouchers payable	462,749	226,878,107	225,994,235	1,346,621
Due to other governments	5,024,293	8,498,257	13,008,870	513,680
Deposits payable	479,186	32,681,537	32,573,227	587,496
Total liabilities	\$12,012,452	\$1,248,582,352	\$1,251,988,056	\$8,606,748

**Total Agency Funds**

<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$23,093,788	\$14,473,868,462	\$14,475,637,070	\$21,325,180
Deposits in trust	88,254	218,466	87,807	218,913
Cash with fiscal agent	615,000	119,688,437	120,068,437	235,000
Taxes receivable	11,057,261	333,193,186	332,983,215	11,267,232
Accounts receivable	1,233,377	151,766,990	152,104,843	895,524
Due from other governments	357,092	39,360,484	39,282,397	435,179
Investments	\$0	\$0	\$0	\$0
Total assets	36,444,772	15,118,096,025	15,120,163,769	34,377,028
<u>Liabilities</u>				
Warrants payable	16,234,448	1,416,019,689	1,415,230,756	17,023,381
Vouchers payable	34,235	663,352,372	662,576,132	810,475
Due to other governments	19,354,188	155,899,531	159,836,862	15,416,857
Accrued liabilities	203,615	4,432,337	4,366,891	269,061
Deposits payable	618,285	35,089,217	34,850,248	857,254
Total liabilities	\$36,444,772	\$2,274,793,146	\$2,276,860,889	\$34,377,028