

CLARK COUNTY, WASHINGTON
Net Assets by Component
Last Five Fiscal Years
(accrual basis of accounting)
(in thousands)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<u>Governmental activities</u>					
Invested in capital assets, net of related debt	\$ 330,075	\$ 673,413 ²	\$ 681,479	\$ 746,201	\$ 820,237
Restricted	67,301	65,053	108,815	104,299	112,924
Unrestricted ¹	104,627	104,470	32,074	32,745	43,776
Total governmental activities net assets	<u>\$ 502,003</u>	<u>\$ 842,936</u>	<u>\$ 822,368</u>	<u>\$ 883,245</u>	<u>\$ 976,937</u>
<u>Business -type activities</u>					
Invested in capital assets, net of related debt	83,479	88,409	115,687	125,897	140,933
Unrestricted	19,464	17,422	17,200	16,673	18,310
Total business-type activities net assets	<u>\$ 102,943</u>	<u>\$ 105,831</u>	<u>\$ 132,887</u>	<u>\$ 142,570</u>	<u>\$ 159,243</u>
<u>Primary government</u>					
Invested in capital assets, net of related debt	413,554	761,822	797,166	872,098	961,170
Restricted	67,301	65,053	108,815	104,299	112,924
Unrestricted	124,091	121,892	49,274	49,418	62,086
Total primary government net assets	<u>\$ 604,946</u>	<u>\$ 948,767</u>	<u>\$ 955,255</u>	<u>\$1,025,815</u>	<u>\$1,136,180</u>

1) Prior to 2004, property tax receivables were recorded for the current year and the following year's levy. In 2004, we restated property tax receivable amounts to include only the current year levy and delinquent amounts.

2) The invested in capital asset amount increased significantly in 2003 due to the retroactive reporting of major infrastructure capital assets, as required by GASB Statement # 34.