CLARK COUNTY, WASHINGTON
Statement of Net Assets
December 31, 2006

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash, cash equivalents & pooled investments	$ 159,800,852	$ 18,730,476	$ 178,531,328
Investments	3,484,999	0	3,484,999
Receivables	25,118,770	1,798,676	26,917,446
Internal balances	(13,094)	13,094	0
Inventories	1,201,625	0	1,201,625
Prepaids	80,876	150	81,026
Notes receivable	10,899,435	26,252,953	37,152,388
Deferred charges	1,478,695	0	1,478,695
Restricted assets - in safekeeping	4,960,417	0	4,960,417
Equity interest in joint venture	690,434	0	690,434
Capital assets not being depreciated:			
Land, infrastructure and construction in progress	803,521,067	106,853,913	910,374,980
Capital assets net of accumulated depreciation	165,721,852	60,658,463	226,380,315
Total assets	1,176,945,928	214,307,725	1,391,253,653
LIABILITIES			
Accounts payable and other current liabilities	16,310,467	1,645,651	17,956,118
Accrued liabilities	5,508,468	231,558	5,740,026
Deposits payable	3,681,086	0	3,681,086
Due to other governments	400,176	2,992	403,168
Unearned revenue	4,721,372	26,403,953	31,125,325
Long term liabilities:			
Special assessment debt with governmental commitment due in more than one year	228,954	0	228,954
Other due within one year	6,796,497	2,386,292	9,182,789
Other due in more than one year	162,362,319	24,394,301	186,756,620
Total liabilities	200,009,339	55,064,747	255,074,086
NET ASSETS			
Invested in capital assets, net of related debt	820,236,670	140,933,223	961,169,893
Restricted for:			
Capital projects	30,564,362	0	30,564,362
Culture and recreation	21,303,999	0	21,303,999
Economic environment	31,165,888	0	31,165,888
Law and justice	1,835,815	0	1,835,815
Debt service- debt covenants	779,169	0	779,169
Transportation	8,410,122	0	8,410,122
Health and human services	17,429,012	0	17,429,012
General governmental	1,435,160	0	1,435,160
Unrestricted	43,776,392	18,309,755	62,086,147
Total net assets	$ 976,936,589	$ 159,242,978	$ 1,136,179,567

See accompanying notes to the financial statements