

Clark County Washington
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year 12/31/2008

	Balance January 1	Additions	Deductions	Balance December 31
<u>School Districts</u>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$14,294,922	\$1,812,214,672	\$1,810,536,833	\$15,972,761
Cash with fiscal agent	20,000	92,934,556	92,954,556	0
Taxes receivable	5,881,783	170,458,635	168,264,674	8,075,744
Due from other governments	7,185	0	7,185	0
Total assets	20,203,890	2,075,607,863	2,071,763,248	24,048,505
<u>Liabilities</u>				
Warrants payable	11,993,482	423,487,809	421,961,756	13,519,535
Vouchers payable	(333,375)	393,671,870	393,296,003	42,492
Due to other governments	8,516,008	2,534,562	591,867	10,458,703
Deposits payable	27,775	76,404	76,404	27,775
Total liabilities	\$20,203,890	\$819,770,645	\$815,926,030	\$24,048,505

<u>Fire Districts</u>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$299,522	\$125,714,027	\$125,891,462	\$122,087
Cash with fiscal agent	10,000	1,458,245	1,468,245	0
Taxes receivable	1,576,863	31,496,386	31,379,506	1,693,743
Accounts receivable	15,945	171,405	186,626	724
Due from other governments	0	135,513	135,513	0
Total assets	1,902,330	158,975,576	159,061,352	1,816,554
<u>Liabilities</u>				
Warrants payable	65,659	34,926,279	34,899,680	92,258
Vouchers payable	644,633	31,801,017	32,176,494	269,156
Due to other governments	986,172	31,630,010	31,379,506	1,236,676
Deposits payable	23,070	3,353,924	3,353,774	23,220
Accrued liabilities	182,796	3,377,250	3,364,802	195,244
Total liabilities	\$1,902,330	\$105,088,480	\$105,174,256	\$1,816,554

<u>Cemetery Districts</u>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$4,487	\$809,390	\$809,866	\$4,011
Taxes receivable	8,773	166,849	165,780	9,842
Due from other governments	13,102	0	0	13,102
Total assets	26,362	976,239	975,646	26,955
<u>Liabilities</u>				
Warrants payable	0	371,931	371,931	0
Vouchers payable	23,106	171,108	189,371	4,843
Due to other governments	0	186,780	167,762	19,018
Accrued liabilities	3,256	109,626	109,788	3,094
Total liabilities	\$26,362	\$839,445	\$838,852	\$26,955

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<u>Air Pollution Control District</u>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$689	\$5,881,083	\$5,880,213	\$1,559
Due from other governments	48,148	1,862	0	50,010
Total assets	48,837	5,882,945	5,880,213	51,569
<u>Liabilities</u>				
Warrants payable	0	1,622,634	1,622,634	0
Vouchers payable	0	814,283	814,283	0
Accrued liabilities	48,837	1,570,969	1,568,237	51,569
Total liabilities	\$48,837	\$4,007,886	\$4,005,154	\$51,569
<u>Port Districts</u>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$87,273	\$30,319,113	\$30,285,640	\$120,746
Cash with fiscal agent	0	955,320	955,320	0
Taxes receivable	467,463	12,098,534	11,974,833	591,164
Total assets	554,736	43,372,967	43,215,793	711,910
<u>Liabilities</u>				
Warrants payable	9,029	4,615,493	4,598,623	25,899
Due to other governments	545,707	12,239,833	12,099,529	686,011
Total liabilities	\$554,736	\$16,855,326	\$16,698,152	\$711,910
<u>Mosquito Control District</u>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$2,074	\$771,993	\$773,096	\$971
Taxes receivable	12,377	345,435	341,053	16,759
Total assets	14,451	1,117,428	1,114,149	17,730
<u>Liabilities</u>				
Vouchers payable	6,649	113,809	120,382	76
Due to other governments	7,705	11,503	1,584	17,624
Accrued liabilities	97	170,921	170,988	30
Total liabilities	\$14,451	\$296,233	\$292,954	\$17,730
<u>Cities & Towns</u>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$1,411,058	\$258,696,393	\$259,615,812	\$491,639
Taxes receivable	1,729,167	58,543,159	57,634,549	2,637,777
Total assets	3,140,225	317,239,552	317,250,361	3,129,416
<u>Liabilities</u>				
Vouchers payable	0	41,715,621	41,715,621	0
Due to other governments	3,140,225	844,523	855,332	3,129,416
Total liabilities	\$3,140,225	\$42,560,144	\$42,570,953	\$3,129,416

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	Balance January 1	Additions	Deductions	Balance December 31
<u>State Schools</u>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$713,042	\$186,752,474	\$186,993,138	\$472,378
Taxes receivable	3,886,120	92,951,197	92,146,212	4,691,105
Total assets	4,599,162	279,703,671	279,139,350	5,163,483
<u>Liabilities</u>				
Due to other governments	4,599,162	93,546,212	92,981,891	5,163,483
Total liabilities	\$4,599,162	\$93,546,212	\$92,981,891	\$5,163,483
<u>Library Districts</u>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$134,292	\$85,945,432	\$85,865,906	\$213,818
Taxes receivable	635,803	20,564,107	20,381,317	818,593
Total assets	770,095	106,509,539	106,247,223	1,032,411
<u>Liabilities</u>				
Warrants payable	48,339	15,400,729	15,235,438	213,630
Vouchers payable	(547,408)	15,237,645	15,237,645	(547,408)
Due to other governments	1,269,164	20,666,317	20,569,292	1,366,189
Total liabilities	\$770,095	\$51,304,691	\$51,042,375	\$1,032,411
<u>Drainage Districts</u>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$6,872	\$57,245	\$60,341	\$3,776
Total assets	6,872	57,245	60,341	3,776
<u>Liabilities</u>				
Warrants payable	0	40,606	40,606	0
Vouchers payable	948	20,619	20,667	900
Due to other governments	5,924	8,972	12,020	2,876
Total liabilities	\$6,872	\$70,197	\$73,293	\$3,776
<u>Jail Inmate Account</u>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$0	\$400,227	\$400,227	\$0
Deposits in trust	100,489	184,835	173,084	112,240
Total assets	100,489	585,062	573,311	112,240
<u>Liabilities</u>				
Deposits payable	100,489	227,142	215,391	112,240
Total liabilities	\$100,489	\$227,142	\$215,391	\$112,240

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<u>Other Agencies</u>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$5,721,034	\$11,709,364,593	\$11,709,894,738	\$5,190,889
Cash with fiscal agent	25,000	38,375,775	38,375,775	25,000
Accounts receivable	527,472	181,682,152	181,647,745	561,879
Due from other governments	1,805,841	44,821,221	44,610,901	2,016,161
Total assets	<u>8,079,347</u>	<u>11,974,243,741</u>	<u>11,974,529,159</u>	<u>7,793,929</u>
<u>Liabilities</u>				
Warrants payable	5,740,970	1,115,059,260	1,114,238,895	6,561,335
Vouchers payable	1,705,770	213,047,098	214,375,301	377,567
Due to other governments	36,251	4,863,873	4,817,857	82,267
Deposits payable	596,356	40,772,287	40,595,883	772,760
Total liabilities	<u>\$8,079,347</u>	<u>\$1,373,742,518</u>	<u>\$1,374,027,936</u>	<u>\$7,793,929</u>

<u>Total Agency Funds</u>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$22,675,265	\$14,216,926,642	\$14,217,007,272	\$ 22,594,635
Deposits in trust	100,489	184,835	173,084	112,240
Cash with fiscal agent	55,000	133,723,896	133,753,896	25,000
Taxes receivable	14,198,349	386,624,302	382,287,924	18,534,727
Accounts receivable	543,417	181,853,557	181,834,371	562,603
Due from other governments	1,874,276	44,958,596	44,753,599	2,079,273
Total assets	<u>39,446,796</u>	<u>14,964,271,828</u>	<u>14,959,810,146</u>	<u>43,908,478</u>
<u>Liabilities</u>				
Warrants payable	17,857,479	1,595,524,741	1,592,969,563	20,412,657
Vouchers payable	1,500,323	696,593,070	697,945,767	147,626
Due to other governments	19,106,318	166,532,585	163,476,640	22,162,263
Accrued liabilities	234,986	5,228,766	5,213,815	249,937
Deposits payable	747,690	44,429,757	44,241,452	935,995
Total liabilities	<u>\$39,446,796</u>	<u>\$2,508,308,919</u>	<u>\$2,503,847,237</u>	<u>\$43,908,478</u>