

**Clark County Washington**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2009**

	Balance January 1	Additions	Deductions	Balance December 31
<b><u>School Districts</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 15,972,761	\$ 1,776,545,952	\$ 1,781,512,622	\$ 11,006,091
Cash with fiscal agent	0	150,779,828	150,774,828	5,000
Taxes receivable	8,075,744	179,436,934	178,021,648	9,491,030
Total assets	<u>24,048,505</u>	<u>2,106,762,714</u>	<u>2,110,309,098</u>	<u>20,502,121</u>
<u>Liabilities</u>				
Warrants payable	13,519,535	450,259,655	453,177,850	10,601,340
Vouchers payable	42,492	442,059,707	442,059,707	42,492
Due to other governments	10,458,703	3,454	631,643	9,830,514
Deposits payable	27,775	0	0	27,775
Total liabilities	<u>\$ 24,048,505</u>	<u>\$ 892,322,816</u>	<u>\$ 895,869,200</u>	<u>\$ 20,502,121</u>
<b><u>Fire Districts</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 122,087	\$ 115,263,445	\$ 115,266,674	\$ 118,858
Cash with fiscal agent	0	3,452,712	3,452,712	0
Taxes receivable	1,693,743	34,191,953	33,867,135	2,018,561
Accounts receivable	724	136,900	136,900	724
Total assets	<u>1,816,554</u>	<u>153,045,010</u>	<u>152,723,421</u>	<u>2,138,143</u>
<u>Liabilities</u>				
Warrants payable	92,258	33,870,164	33,907,794	54,628
Vouchers payable	269,156	33,451,702	33,421,617	299,241
Due to other governments	1,236,676	34,567,134	34,237,209	1,566,601
Deposits payable	23,220	3,561,548	3,561,635	23,133
Accrued liabilities	195,244	3,456,344	3,457,048	194,540
Total liabilities	<u>\$ 1,816,554</u>	<u>\$ 108,906,892</u>	<u>\$ 108,585,303</u>	<u>\$ 2,138,143</u>
<b><u>Cemetery Districts</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 4,011	\$ 772,570	\$ 775,180	\$ 1,401
Taxes receivable	9,842	178,608	176,900	11,550
Due from other governments	13,102	0	0	13,102
Total assets	<u>26,955</u>	<u>951,178</u>	<u>952,080</u>	<u>26,053</u>
<u>Liabilities</u>				
Warrants payable	0	369,191	369,191	0
Vouchers payable	4,843	187,930	184,139	8,634
Due to other governments	19,018	177,899	182,871	14,046
Accrued liabilities	3,094	113,903	113,624	3,373
Total liabilities	<u>\$ 26,955</u>	<u>\$ 848,923</u>	<u>\$ 849,825</u>	<u>\$ 26,053</u>

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<b><u>Air Pollution Control District</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 1,559	\$ 5,387,515	\$ 5,377,390	\$ 11,684
Due from other governments	50,010	0	106	49,904
Total assets	51,569	5,387,515	5,377,496	61,588
<u>Liabilities</u>				
Warrants payable	0	1,909,385	1,909,385	0
Vouchers payable	0	950,404	949,288	1,116
Accrued liabilities	51,569	1,587,263	1,578,360	60,472
Total liabilities	\$ 51,569	\$ 4,447,052	\$ 4,437,033	\$ 61,588
<b><u>Port Districts</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 120,746	\$ 31,147,190	\$ 31,127,366	\$ 140,570
Cash with fiscal agent	0	849,435	849,435	0
Taxes receivable	591,164	12,739,924	12,645,444	685,644
Total assets	711,910	44,736,549	44,622,245	826,214
<u>Liabilities</u>				
Warrants payable	25,899	4,437,262	4,396,511	66,650
Due to other governments	686,011	12,845,443	12,771,890	759,564
Total liabilities	\$ 711,910	\$ 17,282,705	\$ 17,168,401	\$ 826,214
<b><u>Mosquito Control District</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 971	\$ 921,793	\$ 921,435	\$ 1,329
Taxes receivable	16,759	455,240	449,463	22,536
Total assets	17,730	1,377,033	1,370,898	23,865
<u>Liabilities</u>				
Vouchers payable	76	168,664	168,545	195
Due to other governments	17,624	6,002	0	23,626
Accrued liabilities	30	172,586	172,572	44
Total liabilities	\$ 17,730	\$ 347,252	\$ 341,117	\$ 23,865
<b><u>Cities &amp; Towns</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 491,639	\$ 148,666,393	\$ 148,677,123	\$ 480,909
Taxes receivable	2,637,777	61,130,063	60,738,865	3,028,975
Total assets	3,129,416	209,796,456	209,415,988	3,509,884
<u>Liabilities</u>				
Due to other governments	3,129,416	1,103,914	723,446	3,509,884
Total liabilities	\$ 3,129,416	\$ 1,103,914	\$ 723,446	\$ 3,509,884

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	Balance January 1	Additions	Deductions	Balance December 31
<b><u>State Schools</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 472,378	\$ 178,891,275	\$ 178,709,851	\$ 653,802
Taxes receivable	4,691,105	93,182,536	92,601,599	5,272,042
Total assets	5,163,483	272,073,811	271,311,450	5,925,844
<u>Liabilities</u>				
Due to other governments	5,163,483	94,001,598	93,239,237	5,925,844
Total liabilities	\$ 5,163,483	\$ 94,001,598	\$ 93,239,237	\$ 5,925,844
<b><u>Library Districts</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 213,818	\$ 108,590,756	\$ 108,600,698	\$ 203,876
Taxes receivable	818,593	16,406,211	16,310,932	913,872
Total assets	1,032,411	124,996,967	124,911,630	1,117,748
<u>Liabilities</u>				
Warrants payable	213,630	24,914,323	25,017,121	110,832
Vouchers payable	(547,408)	554,244	6,836	0
Due to other governments	1,366,189	16,316,938	16,676,211	1,006,916
Total liabilities	\$ 1,032,411	\$ 41,785,505	\$ 41,700,168	\$ 1,117,748
<b><u>Drainage Districts</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 3,776	\$ 75,615	\$ 78,393	\$ 998
Total assets	3,776	75,615	78,393	998
<u>Liabilities</u>				
Warrants payable	0	60,251	60,251	0
Vouchers payable	900	31,959	32,377	482
Due to other governments	2,876	9,515	11,875	516
Total liabilities	\$ 3,776	\$ 101,725	\$ 104,503	\$ 998
<b><u>Jail Inmate Account</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 0	\$ 528,805	\$ 528,805	\$ 0
Deposits in trust	112,240	273,999	290,478	95,761
Total assets	112,240	802,804	819,283	95,761
<u>Liabilities</u>				
Deposits payable	112,240	273,999	290,478	95,761
Total liabilities	\$ 112,240	\$ 273,999	\$ 290,478	\$ 95,761

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<b><u>Other Agencies</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 5,190,889	\$ 9,155,471,570	\$ 9,156,897,839	\$ 3,764,620
Cash with fiscal agent	25,000	8,687,273	8,712,273	0
Accounts receivable	561,879	131,233,506	131,437,817	357,568
Due from other governments	2,016,161	52,842,186	37,677,209	17,181,138
Total assets	<u>7,793,929</u>	<u>9,348,234,535</u>	<u>9,334,725,138</u>	<u>21,303,326</u>
<u>Liabilities</u>				
Warrants payable	6,561,335	1,082,808,989	1,070,947,564	18,422,760
Vouchers payable	377,567	211,328,096	211,236,704	468,959
Due to other governments	82,267	2,679,707	2,038,360	723,614
Deposits payable	772,760	28,195,604	27,280,371	1,687,993
Total liabilities	<u>\$ 7,793,929</u>	<u>\$ 1,325,012,396</u>	<u>\$ 1,311,502,999</u>	<u>\$ 21,303,326</u>

**Total Agency Funds**

<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 22,594,635	\$ 11,522,262,879	\$ 11,528,473,376	\$ 16,384,138
Deposits in trust	112,240	273,999	290,478	95,761
Cash with fiscal agent	25,000	163,769,248	163,789,248	5,000
Taxes receivable	18,534,727	397,721,469	394,811,986	21,444,210
Accounts receivable	562,603	131,370,406	131,574,717	358,292
Due from other governments	2,079,273	52,842,186	37,677,315	17,244,144
Total assets	<u>43,908,478</u>	<u>12,268,240,187</u>	<u>12,256,617,120</u>	<u>55,531,545</u>
<u>Liabilities</u>				
Warrants payable	20,412,657	1,598,629,220	1,589,785,667	29,256,210
Vouchers payable	147,626	688,732,706	688,059,213	821,119
Due to other governments	22,162,263	161,711,604	160,512,742	23,361,125
Accrued liabilities	249,937	5,330,096	5,321,604	258,429
Deposits payable	935,995	32,031,151	31,132,484	1,834,662
Total liabilities	<u>\$ 43,908,478</u>	<u>\$ 2,486,434,777</u>	<u>\$ 2,474,811,710</u>	<u>\$ 55,531,545</u>