

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b><u>Governmental activities</u></b>								
Invested in capital assets, net of related debt (1)	\$ 179,840	\$ 330,075	\$ 673,413	\$ 681,479	\$ 746,201	\$ 820,237	\$ 856,838	\$ 903,453
Restricted	88,319	67,301	65,053	108,815	104,299	112,924	131,250	130,565
Unrestricted (2)	117,392	104,627	104,470	32,074	32,745	43,776	50,851	44,583
Total governmental activities net assets	<u>\$ 385,551</u>	<u>\$ 502,003</u>	<u>\$ 842,936</u>	<u>\$ 822,368</u>	<u>\$ 883,245</u>	<u>\$ 976,937</u>	<u>\$ 1,038,939</u>	<u>\$ 1,078,601</u>
<b><u>Business -type activities</u></b>								
Invested in capital assets, net of related debt	27,605	83,479	88,409	115,687	125,897	140,933	175,353	199,841
Unrestricted	19,462	19,464	17,422	17,200	16,673	18,310	14,628	12,019
Total business-type activities net assets	<u>\$ 47,067</u>	<u>\$ 102,943</u>	<u>\$ 105,831</u>	<u>\$ 132,887</u>	<u>\$ 142,570</u>	<u>\$ 159,243</u>	<u>\$ 189,981</u>	<u>\$ 211,860</u>
<b><u>Primary government</u></b>								
Invested in capital assets, net of related debt	207,445	413,554	761,822	797,166	872,098	961,170	1,032,191	1,103,294
Restricted	88,319	67,301	65,053	108,815	104,299	112,924	131,250	130,565
Unrestricted	136,854	124,091	121,892	49,274	49,418	62,086	65,479	56,602
Total primary government net assets	<u>\$ 432,618</u>	<u>\$ 604,946</u>	<u>\$ 948,767</u>	<u>\$ 955,255</u>	<u>\$ 1,025,815</u>	<u>\$ 1,136,180</u>	<u>\$ 1,228,920</u>	<u>\$ 1,290,461</u>

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