

**Clark County Washington**  
**Combining Statement of Net Assets**  
**Internal Service Funds**  
**December 31, 2006**

	Equipment Rental and Revolving	Clark County Elections	Central Support Services	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance
<b>Assets</b>						
Current assets:						
Cash, cash equivalents and pooled investments	\$ 2,920,471	\$ 213,715	\$ 620,798	\$ 3,312,821	\$ 2,464,597	\$ 569,645
Receivables, net	177,480	340,140	154,832	11,225	20,837	25,364
Due from other funds	1,284,974	0	0	0	0	0
Due from other governments	1,294	189,592	0	0	0	0
Inventory (at cost)	846,725	20,438	69,165	0	0	0
Prepaid expense	3,750	0	80	0	0	0
Total current assets	5,234,694	763,885	844,875	3,324,046	2,485,434	595,009
Noncurrent assets:						
Capital assets						
Land	0	0	0	0	0	0
Buildings	107,426	0	0	0	0	0
Improvements other than buildings	1,155,373	0	1,270,353	0	0	0
Machinery & equipment Less accumulated depreciation	22,178,241	597,891	103,456	0	0	0
	(12,947,066)	(72,814)	(251,780)	0	0	0
Total noncurrent assets	10,493,974	525,077	1,122,029	0	0	0
Total assets	15,728,668	1,288,962	1,966,904	3,324,046	2,485,434	595,009
<b>Liabilities</b>						
Current liabilities:						
Accounts payable	283,809	86,179	613,506	296,450	29,007	133,020
Due to other funds	1,163	185,862	14,386	110	0	0
Due to other governments	4,117	12	685	213	0	0
Accrued liabilities	68,313	24,248	94,338	0	0	0
Compensated absences	8,277	0	0	0	0	0
Bonds, notes claims and loans payable	0	0	65,000	61,448	0	0
Total current liabilities	365,679	296,301	787,915	358,221	29,007	133,020
Noncurrent liabilities:						
Compensated absences	91,051	79,696	272,308	0	0	0
Accrued Claims Payable	0	0	0	2,458,552	0	0
Bonds, notes and loans payable (net of discounts)	0	0	910,000	0	0	0
Total noncurrent liabilities	91,051	79,696	1,182,308	2,458,552	0	0
Total liabilities	456,730	375,997	1,970,223	2,816,773	29,007	133,020
<b>Net Assets</b>						
Invested in capital assets, net of related debt	10,493,974	525,077	147,029	0	0	0
Unrestricted	4,777,964	387,888	(150,348)	507,273	2,456,427	461,989
Total net assets	\$ 15,271,938	\$ 912,965	\$ (3,319)	\$ 507,273	\$ 2,456,427	\$ 461,989

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	Data Processing Revolving	Retirement Benefit Reserve	Radio ER&R	Major Maintenance	Server Equipment Repair & Replacement	Total
<b>Assets</b>						
Current assets:						
Cash, cash equivalents and pooled investments	\$ 1,030,705	\$ 78,958	\$ 164,505	\$ 610,516	\$ 1,823	\$ 11,988,554
Receivables, net	0	0	0	6,293	0	736,171
Due from other funds	0	0	0	0	1,079	1,286,053
Due from other governments	307	0	0	0	0	191,193
Inventory (at cost)	0	0	0	0	0	936,328
Prepaid expense	0	0	0	0	0	3,830
Total current assets	1,031,012	78,958	164,505	616,809	2,902	15,142,129
Noncurrent assets:						
Capital assets						
Land	0	0	0	44,721	0	44,721
Buildings	0	0	0	0	0	107,426
Improvements other than buildings	0	0	0	1,456,056	0	3,881,782
Machinery & equipment	127,938	0	0	580,620	2,239,596	25,827,742
Less accumulated depreciation	(112,741)	0	0	(767,505)	(526,311)	(14,678,217)
Total noncurrent assets	15,197	0	0	1,313,892	1,713,285	15,183,454
Total assets	1,046,209	78,958	164,505	1,930,701	1,716,187	30,325,583
<b>Liabilities</b>						
Current liabilities:						
Accounts payable	19,315	60,090	1,053	186,401	18,655	1,727,485
Due to other funds	1,110	0	16,589	0	0	219,220
Due to other governments	274	0	67	0	0	5,368
Accrued liabilities	42,916	0	0	15,148	0	244,963
Compensated absences	0	0	0	0	0	8,277
Bonds, notes claims and loans payable	0	0	0	0	0	126,448
Total current liabilities	63,615	60,090	17,709	201,549	18,655	2,331,761
Noncurrent liabilities:						
Compensated absences	80,507	0	0	0	0	523,562
Accrued Claims Payable	0	0	0	0	0	2,458,552
Bonds, notes and loans payable (net of discounts)	0	0	0	0	0	910,000
Total noncurrent liabilities	80,507	0	0	0	0	3,892,114
Total liabilities	144,122	60,090	17,709	201,549	18,655	6,223,875
<b>Net Assets</b>						
Invested in capital assets, net of related debt	15,197	0	0	1,313,892	1,713,285	14,208,454
Unrestricted	886,890	18,868	146,796	415,260	(15,753)	9,893,254
Total net assets	\$ 902,087	\$ 18,868	\$ 146,796	\$ 1,729,152	\$ 1,697,532	\$ 24,101,708