

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<u>Governmental activities</u>					
Invested in capital assets, net of related debt	\$ 673,413 ²	\$ 681,479	\$ 746,201	\$ 820,237	\$ 856,838
Restricted	65,053	108,815	104,299	112,924	131,250
Unrestricted ¹	104,470	32,074	32,745	43,776	50,851
Total governmental activities net assets	<u>\$ 842,936</u>	<u>\$ 822,368</u>	<u>\$ 883,245</u>	<u>\$ 976,937</u>	<u>\$ 1,038,939</u>
<u>Business -type activities</u>					
Invested in capital assets, net of related debt	88,409	115,687	125,897	140,933	175,353
Unrestricted	17,422	17,200	16,673	18,310	14,628
Total business-type activities net assets	<u>\$ 105,831</u>	<u>\$ 132,887</u>	<u>\$ 142,570</u>	<u>\$ 159,243</u>	<u>\$ 189,981</u>
<u>Primary government</u>					
Invested in capital assets, net of related debt	761,822	797,166	872,098	961,170	1,032,191
Restricted	65,053	108,815	104,299	112,924	131,250
Unrestricted	121,892	49,274	49,418	62,086	65,479
Total primary government net assets	<u>\$ 948,767</u>	<u>\$ 955,255</u>	<u>\$ 1,025,815</u>	<u>\$ 1,136,180</u>	<u>\$ 1,228,920</u>

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

2) 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.