

Fiduciary Funds

Fiduciary Funds are used to account for assets held by Clark County as an agent or trustee for other entities and cannot be used to support the County's own programs. Investment Trust Funds report the external portion of the County's investments. Agency Funds are clearing accounts employed to account for assets held by Clark County in its role as custodian and are often offset by an equal, related liability.

Investment Trust Funds

External Pooled Investments - A trust fund established to account for the pooled investments held in behalf of external pool participants in the County's pooled investment program.

External Individual Investments - A trust fund established to account for the investments held in behalf of external participants in the County's investment program.

Agency Funds:

School Districts - The County serves as custodian of approximately 52 funds representing the activity of 9 different school districts and the Educational Service District (ESD 112). Multiple funds are used for each district to account for general operations, capital projects, debt services, and transfers.

Fire Districts - The County serves as custodian of approximately 30 funds representing the activity of 11 different fire districts. Multiple funds are used for each district to account for general operations, capital projects, emergency medical facilities, and debt service.

Cemetery Districts - The County serves as custodian of four funds representing the activity of 4 different public cemetery districts. The districts are located in Camas (1), La Center (4), Woodland (5), and Battle Ground (6).

Air Pollution Control District- The County serves as custodian of the activity of the Southwest Air Pollution Control Authority (SWAPCA). SWAPCA is a multi-county operation funded by assessments made against participating members.

Port Districts - The County serves as custodian of 12 funds representing the activities of the Port of Vancouver, the Port of Ridgefield, and the Port of Camas-Washougal. Multiple funds are used for each port district to account for general operations, capital improvements, and debt service.

Mosquito Control District- The County serves as custodian of the funds of this tri-county health service delivery organization.

Cities and Towns - The County serves as custodian of 21 funds representing the activities of 7 different municipalities. Multiple funds are used for each municipality to account for proceeds from different tax levies. The municipalities are: Vancouver, Battle Ground, Camas, La Center, Ridgefield, Washougal, and Yacolt.

State Schools - The County serves as custodian of the funds for two local schools owned and operated by the State: the State School for the Deaf and the State School for the Blind.

Library Districts - The County serves as custodian of the two funds for this regional library district serving Clark, Klickitat, and Skamania Counties with 11 branches and one fund for the Three Creeks Library District.

Drainage Districts - The County serves as custodian of funds for 6 drainage districts located in the County: Drainage District 1, Drainage District 2, Drainage District 4, Drainage District 5, Drainage District 7 and Drainage District 14.

Jail Inmate Account - The County serves as custodian of the funds belonging to jail inmates while they are incarcerated.

Other Agencies - Several other agency funds are maintained by the County in its fiduciary role. These are:

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| Treasurer's Trust Suspense | State Document Fee | State Weapons Permits |
| Superior Court Clearing | State Mobile Home | Tax Payment Suspense/Refund |
| Justice Court Clearing | Sheriff's Sale Deposit | Orchards Park District |
| State Excise Tax Suspense | Road Improvement | State Marriage License/Recording |
| Payroll/Claims Clearing | Treasurer's O&M | Investment Clearing |
| Environmental Info. Center | Advance Tax | Fire Patrol |
| State Plat Fees | Law Library | Clark Regional Comm. Agency |
| PUD Water | Regional Trans. | Fire Bureau Donations |
| Public Facility District | | |

Several of these funds serve as clearing or suspense accounts in which funds are collected, warrants redeemed, deposits allocated, or investments traded.