

**Clark County Washington**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2006**

	Major Funds				Total
	General Fund	County Roads	Community Service Grants	Other Governmental Funds	
<b>Revenues:</b>					
Property taxes	\$ 48,855,510	\$ 28,382,688	\$ 0	\$ 5,919,053	\$ 83,157,251
Sales and use taxes	15,099,917	0	0	8,333,071	23,432,988
Excise and other taxes	4,731,336	239,637	0	14,243,579	19,214,552
Licenses & permits	1,303,038	249,587	39,495	7,082,671	8,674,791
Intergovernmental	19,621,860	13,917,299	7,928,923	52,822,370	94,290,452
Charges for services	17,745,029	5,185,361	2,028,064	19,266,193	44,224,647
Fines & forfeitures	3,831,140	9,944	0	273,656	4,114,740
Interest earnings	3,423,187	159,370	265,160	5,425,213	9,272,930
Donations	87,894	15,000	0	85,018	187,912
Other revenues	760,085	112,573	930,204	8,279,344	10,082,206
Total revenues	115,458,996	48,271,459	11,191,846	121,730,168	296,652,469
<b>Expenditures:</b>					
Current:					
General government	32,970,624	44,987	0	2,193,687	35,209,298
Public safety	53,807,811	189,428	0	8,506,474	62,503,713
Judicial	12,663,651	0	0	0	12,663,651
Physical environment	55,347	0	0	1,970,392	2,025,739
Transportation	289,443	25,094,710	0	229,264	25,613,417
Economic environment	535,932	0	11,049,546	11,177,779	22,763,257
Health and human services	709,702	0	0	49,864,008	50,573,710
Culture & recreation	3,660,680	1,296,387	0	9,464,937	14,422,004
Capital outlay	376,761	26,936,902	28,734	13,585,687	40,928,084
Debt service:					
Principal	13,396	0	0	7,481,103	7,494,499
Interest and other charges	727	54,149	1,381	6,292,678	6,348,935
Total expenditures	105,084,074	53,616,563	11,079,661	110,766,009	280,546,307
Excess (deficiency) of revenues over (under) expenditures	10,374,922	(5,345,104)	112,185	10,964,159	16,106,162
<b>Other Financing Sources (Uses):</b>					
Issuance of long term debt	0	650,000	0	0	650,000
Sale of capital assets	577,077	1,809,429	0	37,102	2,423,608
Refunding long term debt issued	43,881	0	0	36,241,119	36,285,000
Premiums on bonds	2,721	0	0	2,778,003	2,780,724
Payment to refunded debt escrow agent	(46,182)	0	0	(38,671,290)	(38,717,472)
Transfers in	8,013,166	3,306,500	1,268,263	22,451,705	35,039,634
Transfers out	(16,224,807)	(1,069,188)	(249,463)	(25,211,523)	(42,754,981)
Total other financing sources (uses)	(7,634,144)	4,696,741	1,018,800	(2,374,884)	(4,293,487)
Net change in fund balances	2,740,778	(648,363)	1,130,985	8,589,275	11,812,675
Fund balance as of January 1	15,513,660	8,584,925	3,261,638	105,232,836	132,593,059
Prior period adjustment	0	473,560	0	(128,524)	345,036
Fund balance as of January 1 - restated	15,513,660	9,058,485	3,261,638	105,104,312	132,938,095
Fund balance as of December 31	\$ 18,254,438	\$ 8,410,122	\$ 4,392,623	\$ 113,693,587	\$ 144,750,770

See accompanying notes to the financial statements