

Clark County Washington
General Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2006

	Original	Final	Actual	Variance with
	2005/2006	2005/2006	Biennium	Final Budget
	<u>Budget</u>	<u>Budget</u>	<u>To-Date</u>	Positive/ (Negative)
<u>Revenues:</u>				
Taxes	\$ 144,548,095	\$ 142,321,439	\$ 142,632,154	\$ 310,715
Licenses & permits	2,282,520	2,282,520	2,497,475	214,955
Intergovernmental	23,331,863	30,654,629	33,282,947	2,628,318
Charges for services	32,789,288	35,995,502	34,311,473	(1,684,029)
Fines & forfeitures	7,046,926	7,046,926	6,892,893	(154,033)
Miscellaneous	3,946,234	5,720,187	6,696,392	976,205
Total revenues	213,944,926	224,021,203	226,313,334	2,292,131
<u>Expenditures</u>				
General government	69,949,814	67,664,190	63,839,948	3,824,242
Public safety	101,866,256	109,705,058	106,370,758	3,334,300
Judicial	24,528,148	26,166,002	25,261,011	904,991
Physical environment	102,276	109,693	109,693	0
Transportation	113,022	423,018	357,724	65,294
Economic environment	221,000	396,425	245,530	150,895
Health and human services	1,249,722	1,413,228	1,377,497	35,731
Culture and recreation	7,707,795	8,320,874	8,060,701	260,173
Debt service-principal	26,792	26,796	26,793	3
Debt service-interest	0	0	10,067	(10,067)
Total expenditures	205,764,825	214,225,284	205,659,722	8,565,562
Excess (deficiency) of revenues over expenditures	8,180,101	9,795,919	20,653,612	10,857,693
Refunding long term debt issued	580,000	1,029,337	932,631	(96,706)
Premium on refunding debt	0	2,724	33,927	31,203
Repayment of refunding debt	0	(1,032,328)	(950,061)	82,267
Sale of capital assets	961,636	1,437,428	1,239,164	(198,264)
Transfers in	16,705,799	16,146,124	15,803,493	(342,631)
Transfers out	(27,849,382)	(32,374,774)	(31,664,012)	710,762
Total other financing sources(uses)	(9,601,947)	(14,791,489)	(14,604,858)	186,631
Net change in fund balance	(1,421,846)	(4,995,570)	6,048,754	11,044,324
Fund Balance as of January 1	10,939,083	7,410,822	12,016,252	4,605,430
Prior Period Adjustment	0	0	189,432	189,432
Fund Balance as of January 1- restated	10,939,083	7,410,822	12,205,684	4,794,862
Fund balance as of December 31	\$ 9,517,237	\$ 2,415,252	\$ 18,254,438	\$ 15,839,186

See accompanying notes to the financial statements