

## STATISTICAL SECTION

This part of Clark County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, notes disclosures, and required supplementary information says about the government's overall financial health.

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**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>
<b><u>Governmental activities</u></b>					
Invested in capital assets, net of related debt	\$ 673,413 <sup>2</sup>	\$ 681,479	\$ 746,201	\$ 820,237	\$ 856,838
Restricted	65,053	108,815	104,299	112,924	131,250
Unrestricted <sup>1</sup>	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>
<b><u>Business -type activities</u></b>					
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>
<b><u>Primary government</u></b>					
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.

**CLARK COUNTY, WASHINGTON**  
**Changes in Net Assets 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>
<b>Expenses</b>					
<b>Governmental activities:</b>					
General government	\$ 39,113	\$ 45,148	\$ 44,712	\$ 53,155	\$ 54,379
Public safety	54,458	56,823	59,224	63,225	68,802
Judicial	12,079	11,792	12,679	13,028	15,149
Physical environment	1,280	1,796	1,374	2,021	2,771
Transportation	30,215	25,823	30,082	24,832	42,264
Economic environment	16,203	19,529	18,373	22,923	23,746
Health and human services	44,121	46,237	48,835	50,513	57,096
Culture & recreation	10,701	8,348	11,024	17,660	22,277
Interest on long term debt	6,837	5,467	7,171	6,718	6,668
Total governmental activities expenses	215,007	220,963	233,474	254,075	293,152
<b>Business-type activities:</b>					
Solid waste	2,186	1,902	1,949	2,234	3,141
Water	2,884	3,915	3,886	7,168	4,567
Sewer	5,766	6,479	5,849	5,277	5,812
Total business-type activities expenses	10,836	12,296	11,684	14,679	13,520
<b>Total primary government expenses</b>	<b>225,843</b>	<b>233,259</b>	<b>245,158</b>	<b>268,754</b>	<b>306,672</b>
<b>Program Revenues</b>					
<b>Governmental activities:</b>					
Charges for service:					
General government	19,849	16,548	18,468	19,157	20,026
Public safety	4,424	4,272	3,143	6,468	7,579
Judicial	3,806	3,805	4,471	5,374	5,532
Physical environment	6,155	5,661	5,409	4,204	3,346
Transportation	5,007	9,191	5,461	5,872	7,458
Economic environment	10,339	12,299	14,313	15,418	13,859
Health and human services	7,502	5,474	3,091	2,800	6,130
Culture & recreation	5,452	5,936	6,583	7,759	11,915
Operating grants and contributions	55,019	59,719	63,917	80,052	84,871
Capital grants and contributions	49,424	29,833	32,364	37,582	29,698
Total governmental activities program revenue	166,977	152,738	157,220	184,686	190,414
<b>Business-type activities:</b>					
Charges for service:					
Solid waste	1,700	1,533	1,238	1,571	2,115
Water	4,600	4,856	4,797	4,875	4,889
Sewer	6,720	6,143	6,601	6,774	7,302
Operating grants and contributions	498	758	314	691	423
Capital grants and contributions	766	2,720	4,691	17,656	24,187
Total business-type activities program revenues	14,284	16,010	17,641	31,567	38,916
<b>Total primary government program revenue</b>	<b>181,261</b>	<b>168,748</b>	<b>174,861</b>	<b>216,253</b>	<b>229,330</b>
<b>Net (Expense)/Revenue</b>					
Governmental activities	(48,030)	(68,225)	(76,254)	(69,389)	(102,738)
Business-type activities	3,448	3,714	5,957	16,888	25,396
Total primary government net (expense)/revenue	(44,582)	(64,511)	(70,297)	(52,501)	(77,342)
<b>General Revenues and Other Changes in Net Assets</b>					
<b>Governmental activities:</b>					
Taxes					
Property taxes	73,428	71,845	78,389	84,896	93,258
Sales taxes	23,627	26,309	29,975	23,433	30,057
Excise and other taxes	13,932	15,528	19,595	19,214	16,591
Investment interest	2,332	2,996	5,522	9,818	11,329
Gain/(loss) on sale of capital asset	1,914	1,831	1,522	2,189	4,240
Transfers	840	142	140	683	99
Total governmental activities	116,073	118,651	135,143	140,233	155,574
<b>Business-type activities:</b>					
Investment interest	282	271	469	896	912
Gain/(loss) on sale of capital asset	0	0	(16)	0	0
Special item	0	7,341	0	0	0
Transfers	(840)	(142)	(140)	(683)	(99)
Total business-type activities	(558)	7,470	313	213	813
<b>Total primary government</b>	<b>115,515</b>	<b>126,121</b>	<b>135,456</b>	<b>140,446</b>	<b>156,387</b>
<b>Changes in Net Assets</b>					
Governmental activities	68,043	50,426	58,889	70,844	52,836
Business-type activities	2,890	11,184	6,270	17,101	26,209
<b>Total primary government</b>	<b>\$ 70,933</b>	<b>\$ 61,610</b>	<b>\$ 65,159</b>	<b>\$ 87,945</b>	<b>\$ 79,045</b>

Note: Changes in net assets on this schedule do not include prior period adjustments or changes in application of accounting principles. Therefore this schedule does not account for the total change in net assets from one year to the next.

**CLARK COUNTY, WASHINGTON**  
**Fund Balances, Governmental Funds**  
**Last Five Fiscal Years**  
**(modified basis of accounting)**

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General Fund					
Reserved	\$ 23,011	\$ 78,842	\$ 23,589	\$ 6,975	\$ 5,276
Unreserved, designated	0	1,499,145	3,065,826	3,215,836	4,080,827
Unreserved	10,876,055	10,438,265	12,424,245	15,031,627	13,804,279
Total general fund	<u>10,899,066</u>	<u>12,016,252</u>	<u>15,513,660</u>	<u>18,254,438</u>	<u>17,890,382</u>
All other Governmental Funds					
Reserved	5,361,213	1,789,300	1,738,884	1,571,885	1,142,682
Unreserved, designated					
Special revenue funds	3,783,061	6,719,125	6,131,883	5,704,731	4,241,734
Unreserved, report in:					
Special revenue funds	30,307,437	38,104,019	49,776,762	57,709,816	79,191,297
Capital projects funds	32,535,789	71,926,465 <sup>1</sup>	59,056,129	60,805,908	67,442,893
Debt service funds	427,789	285,760	375,741	703,992	195,736
Total all other governmental funds	<u>72,415,289</u>	<u>118,824,669</u>	<u>117,079,399</u>	<u>126,496,332</u>	<u>152,214,342</u>
Total governmental fund balances	<u>\$ 83,314,355</u>	<u>\$ 130,840,921</u>	<u>\$ 132,593,059</u>	<u>\$ 144,750,770</u>	<u>\$ 170,104,724</u>

1) The increase in Capital Projects unreserved fund balances relates to bond proceeds received for construction of the new Campus Health District Facility.

**CLARK COUNTY, WASHINGTON**  
**Changes in Fund Balances, Governmental Funds**  
**Last Five Fiscal Years**  
**(modified basis of accounting)**

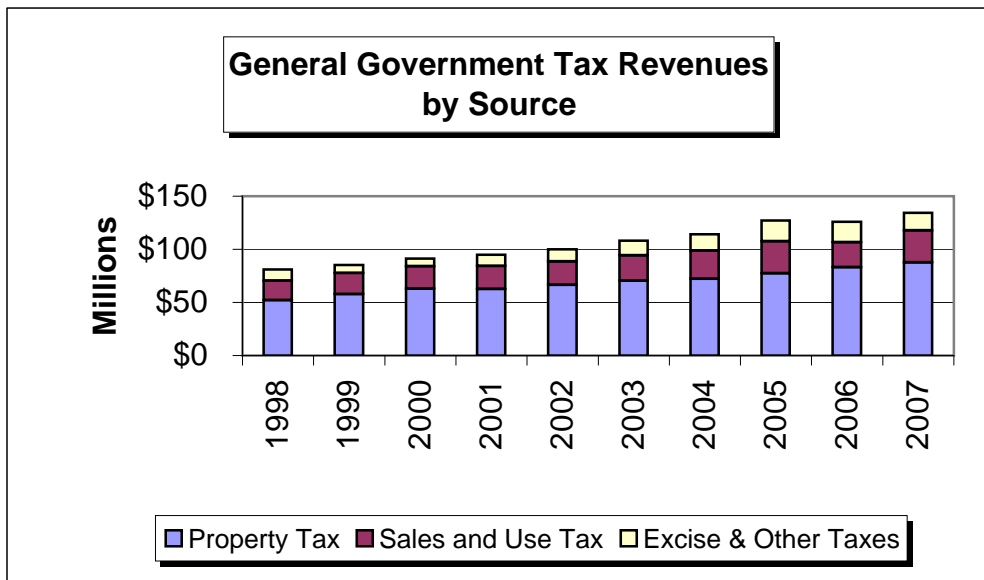
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b><u>Revenues</u></b>					
Taxes	\$108,171,048	\$114,219,866	\$127,008,259	\$125,804,791	\$134,249,476
Licenses	8,749,231	9,663,213	9,872,604	8,674,791	8,114,582
Intergovernmental	71,649,423	80,450,365	75,813,451	94,290,452	97,701,119
Charges for services	44,105,555	43,886,323	43,599,876	44,224,647	51,750,098
Fines	3,535,198	3,442,837	3,250,771	4,114,740	4,011,932
Investment earnings	2,303,294	2,815,409	5,183,170	9,272,930	10,741,444
Other revenues	5,510,002	5,687,282	7,622,648	10,270,118	10,783,728
Total revenues	<u>244,023,751</u>	<u>260,165,295</u>	<u>272,350,779</u>	<u>296,652,469</u>	<u>317,352,379</u>
<b><u>Expenditures</u></b>					
General government	31,549,725	31,578,386	33,100,926	35,209,298	38,591,120
Public safety	53,889,590	56,753,302	60,271,445	62,503,713	66,786,278
Judicial	10,996,065	11,484,412	12,596,430	12,663,651	14,670,435
Physical environment	1,340,812	1,797,304	1,935,880	2,025,739	2,680,421
Transportation	60,843,994	54,605,714	48,803,500	25,613,417	33,569,444
Economic environment	15,999,739	19,237,396	18,440,726	22,763,257	23,490,955
Health and human services	44,271,966	48,614,637	45,476,620	50,573,710	56,443,677
Culture and recreations	6,970,485	6,636,914	6,762,260	14,422,004	18,188,343
Capital outlay	22,275,616	32,983,358	36,502,146	40,928,084	28,290,952
Debt service:					
Principal	5,146,050	6,191,608	7,785,219	7,494,499	6,846,719
Interest	5,309,749	5,727,795	7,287,787	6,348,935	6,609,873
Total expenditures	<u>258,593,791</u>	<u>275,610,826</u>	<u>278,962,939</u>	<u>280,546,307</u>	<u>296,168,217</u>
Excess of revenues over (under) expenditures	(14,570,040)	(15,445,531)	(6,612,160)	16,106,162	21,184,162
<b><u>Other Financing Sources (Uses)</u></b>					
Issuance of long-term debt	10,490,000	59,702,500	9,002,500	650,000	200,000
Premium on long-term debt	0	1,919,897	776,781	2,780,724	0
Issuance of bond anticipation notes	0	11,379,500	0	0	0
Repayment from bond anticipation notes	0	(11,379,500)	0	0	0
Issuance of refunding debt	9,790,000	0	24,985,000	36,285,000	0
Repayment to refunded debt escrow	(9,962,981)	0	(25,349,701)	(38,717,472)	0
Sale of capital assets	1,964,930	1,982,664	3,837,435	2,423,608	7,560,984
Transfers in	34,514,686	28,342,938	36,121,101	35,039,634	45,993,291
Transfers out	(35,141,170)	(37,435,126)	(42,406,136)	(42,754,981)	(54,743,289)
Total other financing sources (uses)	<u>11,655,465</u>	<u>54,512,873</u>	<u>6,966,980</u>	<u>(4,293,487)</u>	<u>(989,014)</u>
Net change in fund balances	<u>\$ (2,914,575)</u>	<u>\$ 39,067,342</u>	<u>\$ 354,820</u>	<u>\$ 11,812,675</u>	<u>\$ 20,195,148</u>
Debt services as a percentage of noncapital expenditures	5.40%	6.01%	7.10%	6.16%	5.23%

Note: Changes in net assets on this schedule do not include prior period adjustments or changes in application of accounting principles. Therefore this schedule does not account for the total change in net assets from one year to the next.

**CLARK COUNTY, WASHINGTON**  
**Tax Revenues by Source, Governmental Funds \***  
**Last Ten Fiscal Years**  
**(modified basis of accounting)**

Year	Property Tax	Sales and Use Tax	Excise & Other Taxes	Total
1998	52,001,988	18,592,909	10,549,359	81,144,256
1999	57,719,430	19,882,674	7,565,604	85,167,708
2000	63,062,994	20,916,369	7,281,981	91,261,344
2001	62,732,140	21,470,875	10,620,878	94,823,893
2002	66,465,730	22,131,848	11,546,702	100,144,280
2003	70,611,479	23,627,331	13,932,238	108,171,048
2004	72,382,692	26,309,287	15,527,887	114,219,866
2005	77,438,157	29,974,783	19,595,319	127,008,259
2006	83,157,251	23,432,988	19,214,552	125,804,791
2007	87,601,499	30,057,274	16,590,703	134,249,476

\* Includes General, Special Revenue, Debt Service, and Capital Project Funds



**CLARK COUNTY, WASHINGTON**  
**ASSESSED AND ESTIMATED VALUE OF TAXABLE PROPERTY**  
**Last Ten Fiscal Years**

	Real Property (1)		Personal Property (1)		Less Tax Exempt property (\$ Billions)	Total (2)		Percentage	
	Assessed Value (\$ Billions)	Estimates (3) Actual Value (\$ Billions)	Assessed Value (\$ Billions)	Estimates (3) Actual Value (\$ Billions)		Assessed Value (\$ Billions)	Estimates (3) Actual Value (\$ Billions)	of Assessed to Estimated Actual Value	Total Direct Tax Rate
1998	\$19.75	\$20.25	\$0.84	\$0.90	N/A	\$20.59	\$21.15	97.33%	3.90
1999	\$21.05	\$22.06	\$0.79	\$0.83	N/A	\$21.84	\$22.89	95.40%	3.91
2000	\$22.05	\$23.94	\$0.90	\$0.93	N/A	\$22.95	\$24.87	92.28%	3.92
2001	\$23.00	\$24.53	\$0.92	\$0.96	N/A	\$23.92	\$25.48	93.87%	3.87
2002	\$24.63	\$25.81	\$0.87	\$0.90	N/A	\$25.50	\$26.72	95.46%	3.80
(4) 2003	\$26.52	\$27.80	\$0.77	\$0.79	N/A	\$27.29	\$28.59	95.44%	3.56
2004	\$28.85	\$30.34	\$0.72	\$0.73	N/A	\$29.57	\$31.07	95.17%	3.61
2005	\$33.46	\$35.37	\$1.11	\$1.11	N/A	\$34.57	\$36.48	94.76%	3.13
2006	\$41.94	\$42.45	\$1.23	\$1.32	N/A	\$43.17	\$43.77	98.62%	3.40
2007	\$47.00	\$49.42	\$1.35	\$1.42	\$0.73	\$44.05	\$47.27	93.18%	3.05

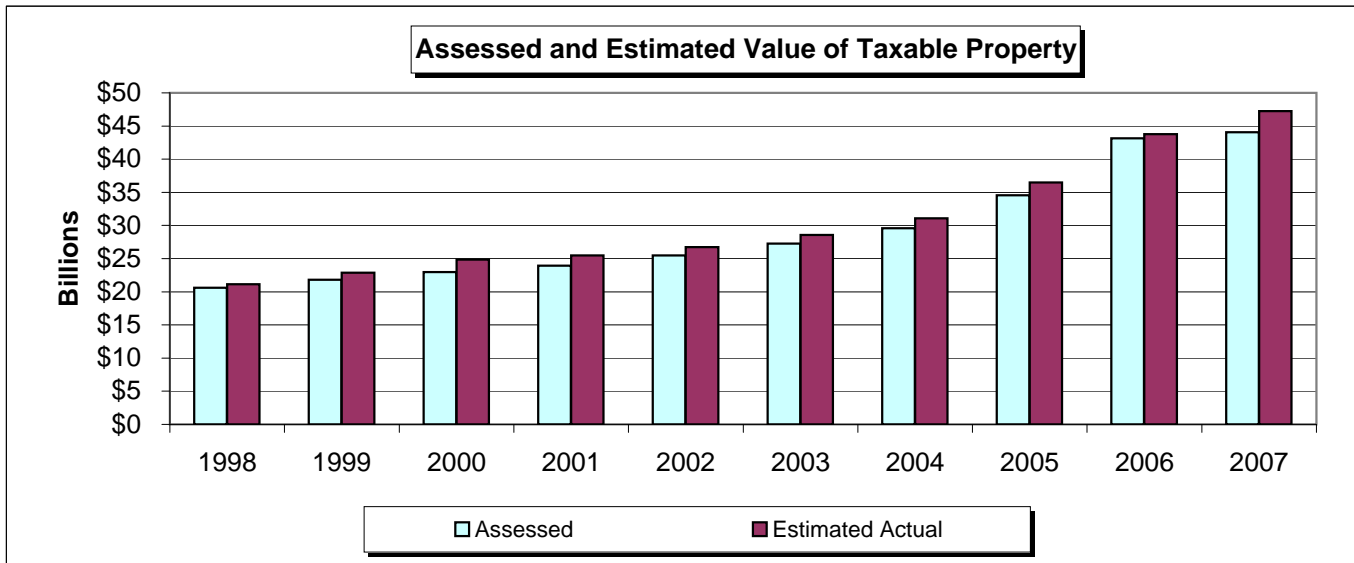
(1) Property assessed at 100% of fair value.

(2) The total assessed value for this table excludes personal utilities valuations.

(3) Estimated actual values are based on the State Department of Revenue ratio.

(4) The decrease in personal property is due to reclassification of some specific personal property to real property.

Note: Prior to 2007, exempt property was deducted from the real and personal property amounts and not show separately.



**CLARK COUNTY, WASHINGTON**  
**Principal Property Taxpayers**  
**Current Period and Nine Years Prior**  
**(amounts expressed in millions)**

		2007			1998		
		Taxable Assessed Value	Rank	Percent age of Total Assessed Value	Taxable Assessed Value	Rank	Percent age of Total Assessed Value
<u>Taxpayer</u>	<u>Type of Business</u>						
SEH America	Micro-electronics	\$ 279.97	1	0.58%	\$ 365.53	2	1.41%
Georgia Pacific*	Paper Products	207.67	2	0.43%	247.42	3	0.95%
Wafertech	Micro-electronics	190.03	3	0.40%	435.25	1	1.67%
Columbia Tech Center	Investment Co	143.72	4	0.30%			
Property & Building Co LLC	Land Development	120.33	5	0.25%			
NW Natural Gas	Gas Utility	111.10	6	0.23%	48.11	10	0.19%
Hewlett Packard	Micro-electronics	84.68	7	0.18%	196.50	4	0.76%
Qwest**	Telephone Utility	76.45	8	0.16%	84.93	5	0.33%
Vancouver Mall	Retail	73.57	9	0.15%			
Wal-Mart	Retail	72.28	10	0.15%			
Totals		<u>\$1,359.80</u>		<u>2.83%</u>	<u>\$ 764.79</u>		<u>2.94%</u>

\* formerly Fort James

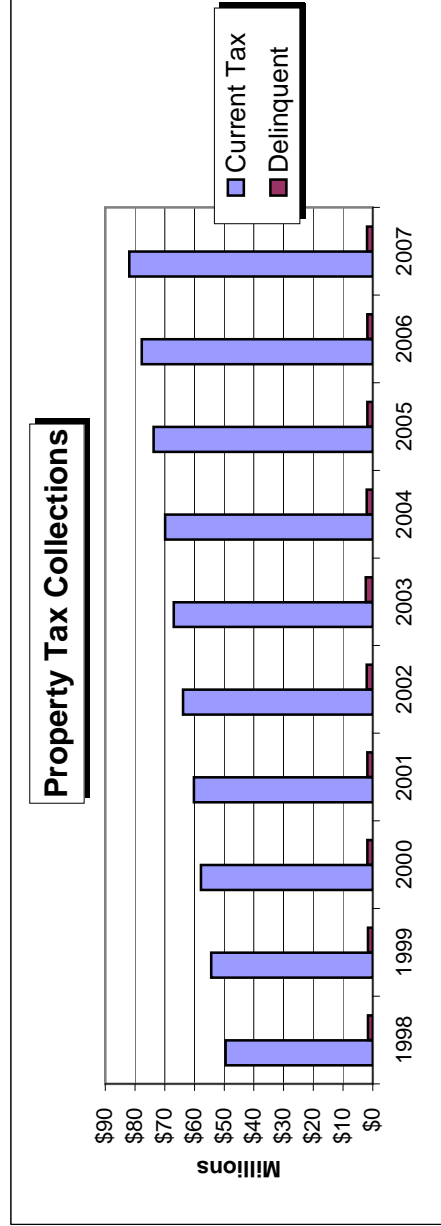
\*\* formerly US West

Source: Clark County Assessor's Department

**CLARK COUNTY, WASHINGTON  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

Fiscal Year Ended December 31	Total Tax		Current Tax		Percent Collected		Delinquent Tax Collection		Total Tax Collection		Outstanding Delinquent Taxes		Percent of Total Tax Collections	
	Levy		Collection		Collected		Tax Collection		Collection		Current Year		To Tax Levy	Delinquent Taxes to Tax Levy
1998	\$ 51,672,699	\$	49,554,005	\$	95.90%	\$	1,605,816	\$	51,159,821	\$	1,872,563	\$	99.01%	3.62%
1999	\$ 55,981,893	\$	54,343,141	\$	97.07%	\$	1,654,070	\$	55,997,211	\$	1,982,507	\$	100.03%	3.54%
2000	\$ 59,821,656	\$	57,770,731	\$	96.57%	\$	1,798,423	\$	59,569,153	\$	2,110,478	\$	99.58%	3.53%
2001	\$ 62,680,691	\$	60,191,707	\$	96.03%	\$	1,808,386	\$	62,000,093	\$	2,337,034	\$	98.91%	3.73%
2002	\$ 66,128,191	\$	63,817,355	\$	96.51%	\$	2,083,169	\$	65,900,525	\$	2,233,689	\$	99.66%	3.38%
2003	\$ 69,111,795	\$	67,008,768	\$	96.96%	\$	2,398,525	\$	69,407,293	\$	1,960,506	\$	100.43%	2.84%
2004	\$ 72,015,555	\$	69,849,794	\$	96.99%	\$	2,054,293	\$	71,904,087	\$	1,756,394	\$	99.85%	2.44%
2005	\$ 75,694,765	\$	73,788,302	\$	97.48%	\$	1,812,975	\$	75,601,277	\$	1,845,920	\$	99.88%	2.44%
2006	\$ 80,306,791	\$	77,696,491	\$	96.75%	\$	1,810,136	\$	79,506,627	\$	1,935,717	\$	99.00%	2.41%
2007	\$ 85,117,733	\$	81,905,754	\$	96.23%	\$	1,926,728	\$	83,832,482	\$	2,862,176	\$	98.49%	3.36%

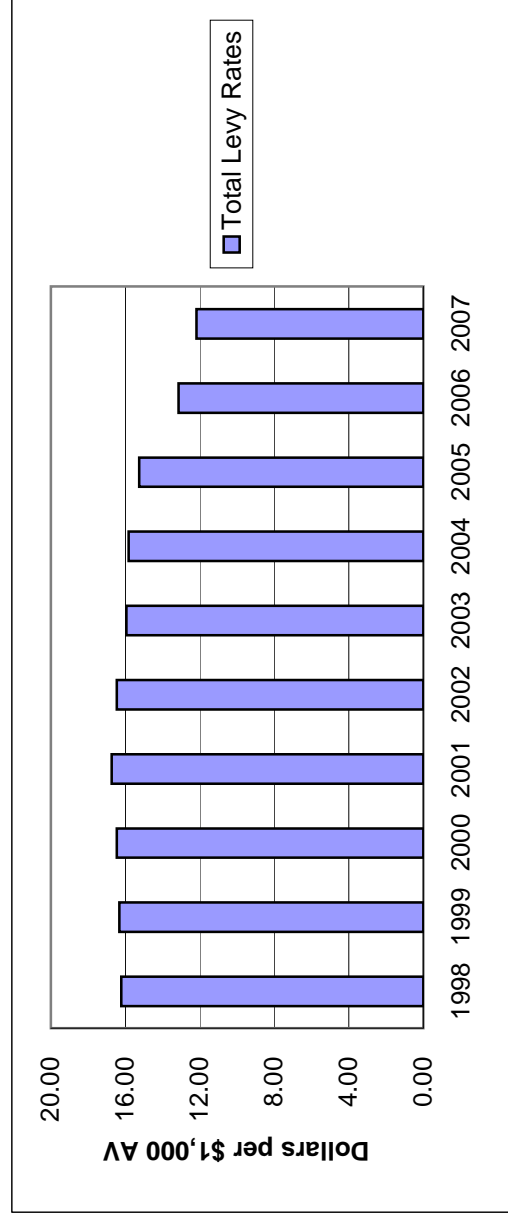
Note: This includes tax levies for the County's General, Special Revenue, Debt Service, and Capital Projects Funds. This report does not crossfoot, as it does not take into account cancellations or supplements made during the year, nor adjustments made for city annexations.



**CLARK COUNTY, WASHINGTON**  
**Property Tax Rates**  
**Direct and Overlapping Governments**  
**Last Ten Fiscal Years**  
**(per \$1,000 of assessed value)**

Levy Year *	Clark County Direct Rates				Overlapping Rates										Total Direct & Overlapping
	General Fund	County Funds	Other County	Total County	School Districts	Fire Districts	Cemetery Districts	Ports	Cities & Towns	State of Washington	Public Library				
1998	1.69	2.21	3.90	3.90	3.54	1.36	0.07	0.38	3.13	3.36	0.48	16.22			
1999	1.56	2.34	3.91	3.91	3.99	1.20	0.07	0.38	3.07	3.22	0.50	16.32			
2000	1.56	2.36	3.92	3.92	4.12	1.21	0.07	0.41	3.10	3.02	0.61	16.46			
2001	1.58	2.29	3.87	3.87	4.29	1.28	0.07	0.42	3.12	3.09	0.60	16.74			
2002	1.57	2.23	3.80	3.80	4.25	1.28	0.07	0.42	3.12	2.92	0.60	16.46			
2003	1.51	2.05	3.56	3.56	4.22	1.38	0.07	0.41	2.98	2.77	0.56	15.95			
2004	1.47	2.14	3.61	3.61	4.09	1.41	0.07	0.40	3.00	2.73	0.52	15.83			
2005	1.34	1.98	3.32	3.32	4.07	1.41	0.07	0.40	2.72	2.73	0.53	15.25			
2006	1.13	1.96	3.09	3.09	3.12	1.08	0.05	0.30	2.36	2.73	0.41	13.14			
2007	1.05	1.64	2.69	2.69	3.22	1.03	0.04	0.28	2.08	2.47	0.37	12.18			

\* Taxes collected in the following year.



**CLARK COUNTY, WASHINGTON**  
**Ratio of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

Year	Governmental Activities			Business Type Activities			Total Primary Government	Percentage of Personal Income	Total Debt Per Capita*
	General Obligation Bonds	Special Assessment Bonds	Capital Lease	General Obligation Bonds	Revenue Bonds	Capital Lease			
1998	65,898,960	1,413,954	0	2,676,040	50,890,000	240,755	121,119,709	1.39%	369.27
1999	71,308,476	793,954	0	2,406,524	49,115,000	52,645	123,676,599	1.35%	366.99
2000	66,965,459	518,954	11,378	2,124,541	47,255,000	0	116,875,332	1.16%	338.54
2001	99,467,420	413,954	7,012	1,827,580	41,790,000	0	143,505,966	1.35%	406.99
2002	94,799,359	408,954	1,318,500	610,641	39,745,000	0	136,882,454	1.28%	369.55
2003	98,012,520	408,954	1,231,077	287,480	37,600,000	0	137,540,031	1.24%	369.43
2004	150,053,149	263,954	1,141,605	146,851	28,975,000	0	180,580,559	1.55%	471.12
2005	149,640,000	228,954	1,024,445	0	27,020,000	0	177,913,399	1.42%	454.44
2006	142,675,000	228,954	950,717	0	24,950,000	0	168,804,671	1.25%	418.35
2007	136,970,000	18,954	848,948	0	22,900,000	0	160,737,902	NA	387.32

\* Population data can be found on the Schedule of Demographic and Economic Statistics in this section

**CLARK COUNTY, WASHINGTON**  
**Ratio of General Bonded Debt Outstanding**  
**Last Ten Fiscal Years**

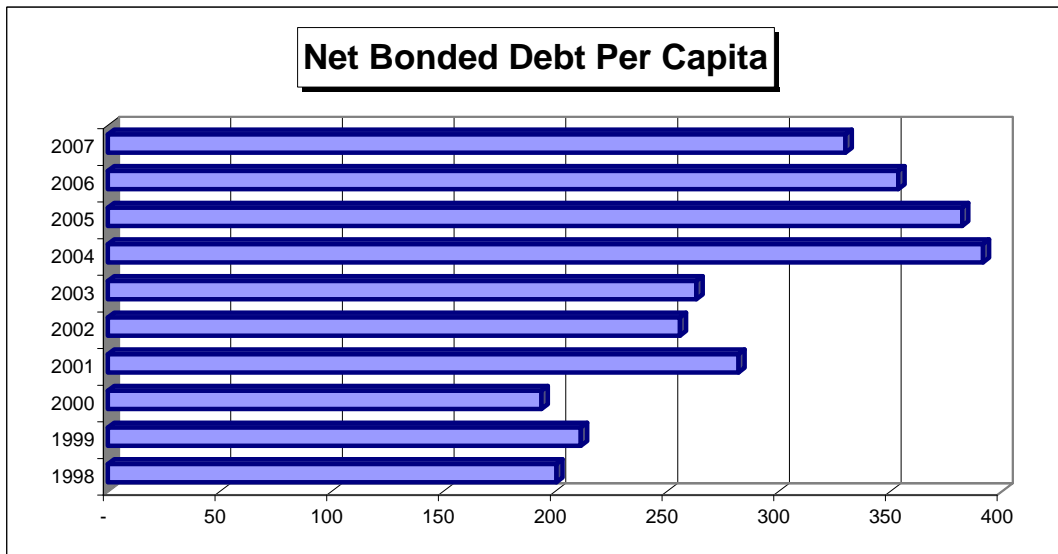
Year	Population (1)	Assessed Value (2)	Gross Bonded Debt (3)	Less Debt Services Moneys Available	Less Debt Payable From Enterprise Fund Revenues (4)	Net Bonded Debt	Percentage of Bonded Debt to Assessed Value	Net Bonded Debt per Capita
1998	328,000	20,678,388,551	68,575,000	81,352	2,676,040	65,817,608	0.32%	201
1999	337,000	21,983,496,685	73,715,000	282	2,406,524	71,308,194	0.32%	212
2000	345,238	23,211,936,257	69,090,000	0	2,124,541	66,965,459	0.29%	194
2001	352,600	24,217,063,604	101,295,000	0	1,827,580	99,467,420	0.41%	282
2002	370,400	25,776,168,312	95,410,000	0	610,641	94,799,359	0.37%	256
2003	372,300	27,461,073,999	98,300,000	0	287,480	98,012,520	0.36%	263
2004	383,300	29,591,994,441	150,200,000	0	146,851	150,053,149	0.51%	391
2005	391,500	34,239,969,989	149,640,000	0	0	149,640,000	0.44%	382
2006	403,500	42,831,709,397	142,675,000	0	0	142,675,000	0.33%	354
2007	415,000	48,017,610,071	136,970,000	0	0	136,970,000	0.29%	330

(1) Washington State Office of Financial Management (OFM)

(2) Clark County Assessor

(3) Amount does not include special assessment, capital leases or revenue bonds.

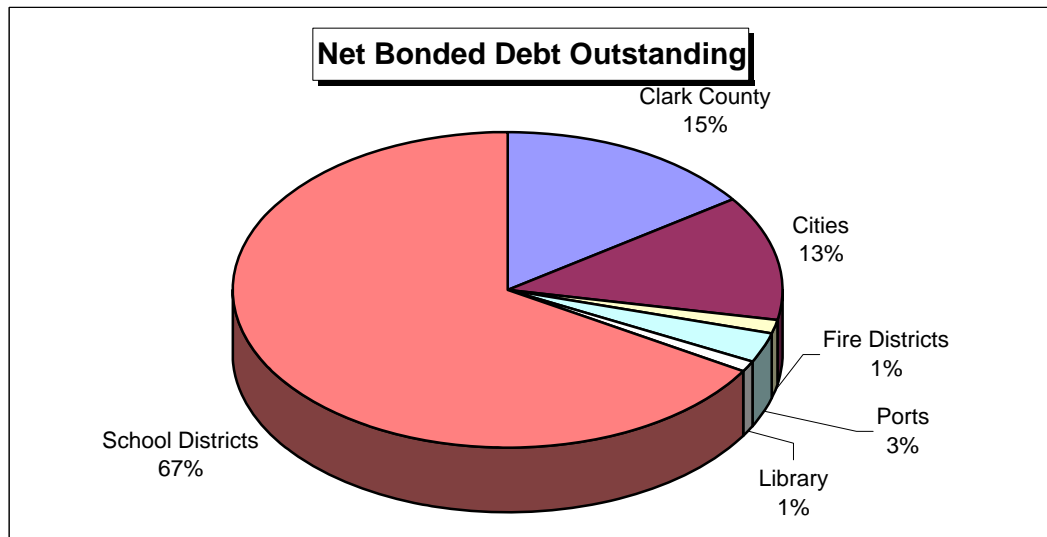
(4) These amounts include general obligation bonds that are being repaid from Sanitary Sewer Enterprise Funds.



**CLARK COUNTY, WASHINGTON**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES BONDED DEBT**  
**GENERAL OBLIGATION BONDS**  
**As of December 31, 2007**

<u>Jurisdiction</u>	<u>Net Bonded Debt Outstanding</u>	<u>Percentage Applicable to Clark County</u>	<u>Amount Applicable to Clark County</u>
Clark County *	\$150,711,169	100%	\$150,711,169
Cities	128,015,109	100%	128,015,109
Fire Districts	12,358,255	100%	12,358,255
Ports	31,601,631	100%	31,601,631
Library	10,261,016	100%	10,261,016
School Districts	<u>658,823,655</u>	100%	<u>658,823,655</u>
Total	<u><u>\$991,770,835</u></u>		<u><u>\$991,770,835</u></u>

\* Excludes amounts available for repayment in the debt service fund, if any.



**CLARK COUNTY, WASHINGTON**  
**Legal Debt Margin Information**  
**Legal Debt Margin Calculation for Year 2007**

Assessed Valuation *	\$48,017,610,071
Limited Tax General Obligation Debt Capacity (non-voted):	
Legal Limit @ 1 and 1/2 % on the assessed valuation	720,264,151
Less: Outstanding Debt	(150,895,695)
Add: available assets	32,839,599
Remaining Capacity (non-voted)	<u>602,208,055</u>
Total General Obligation Debt Capacity (voted and non-voted):	
Legal limit of 2 1/2% on the assessed valuation	
Less: Outstanding Limited Tax General Obligation Bond Debt	<u>1,200,440,252</u>
Remaining Capacity (voted and non-voted)	<u>\$1,200,440,252</u>

\* Does not include exempt assessed property values.

**CLARK COUNTY, WASHINGTON**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**  
**(in thousands)**

	Fiscal Year									
	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Debt limit (non-voted)	\$ 310,176	\$ 369,752	\$ 348,179	\$ 363,256	\$ 386,643	\$ 411,916	\$ 443,880	\$ 513,600	\$ 642,476	\$ 720,264
Total net debt applicable to li	68,575	73,715	69,090	101,295	115,064	119,007	147,898	157,807	155,790	150,896
Legal debt margin (voted and t	448,466	475,873	511,208	504,132	644,404	686,527	737,800	855,999	1,070,793	1,200,440
Total net debt applicable to the limit										
as a percentage of debt limi	22.11%	19.94%	19.84%	27.89%	29.76%	28.89%	33.32%	30.73%	24.25%	20.95%

**CLARK COUNTY, WASHINGTON  
SANITARY SEWER FUND  
REVENUE BONDS COVERAGE TEST**

<u>Year</u>	<u>Operating Revenues</u>	<u>Non-Operating Revenues</u>	<u>Operating Expenses (1)</u>	<u>Net Revenue Available for Debt Service</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Coverage (2)</u>
1998	6,779,797	1,134,652	1,576,442	6,338,007	1,705,000	2,921,020	4,626,020	1.37
1999	6,694,485	568,071	1,566,483	5,696,073	1,775,000	2,845,231	4,620,231	1.23
2000	6,814,680	861,734	1,652,323	6,024,091	1,860,000	2,763,095	4,623,095	1.30
2001	6,933,871	765,361	1,691,884	6,007,348	2,275,000	1,714,311	3,989,311	1.51
2002	6,374,716	133,866	1,893,319	4,615,263	2,045,000	2,114,492	4,159,492	1.11
2003	6,716,040	86,607	2,109,118	4,693,529	2,145,000	2,012,023	4,157,023	1.13
2004	6,143,477	72,824	2,263,519	3,952,782	1,860,000	1,724,021	3,584,021	1.10
2005	6,601,404	105,203	2,375,587	4,331,020	1,955,000	1,451,482	3,406,482	1.27
2006	6,773,251	219,489	2,563,504	4,429,236	2,070,000	1,339,750	3,409,750	1.30
2007	7,219,758	198,005	3,010,096	4,407,667	2,050,000	1,222,750	3,272,750	1.35
2008-2012					11,795,000	4,572,268	16,367,268	
2013-2016					11,105,000	1,434,895	12,539,895	

Note: The revenue bonds were first issued in 1995.

(1) = Total operating expense less depreciation.

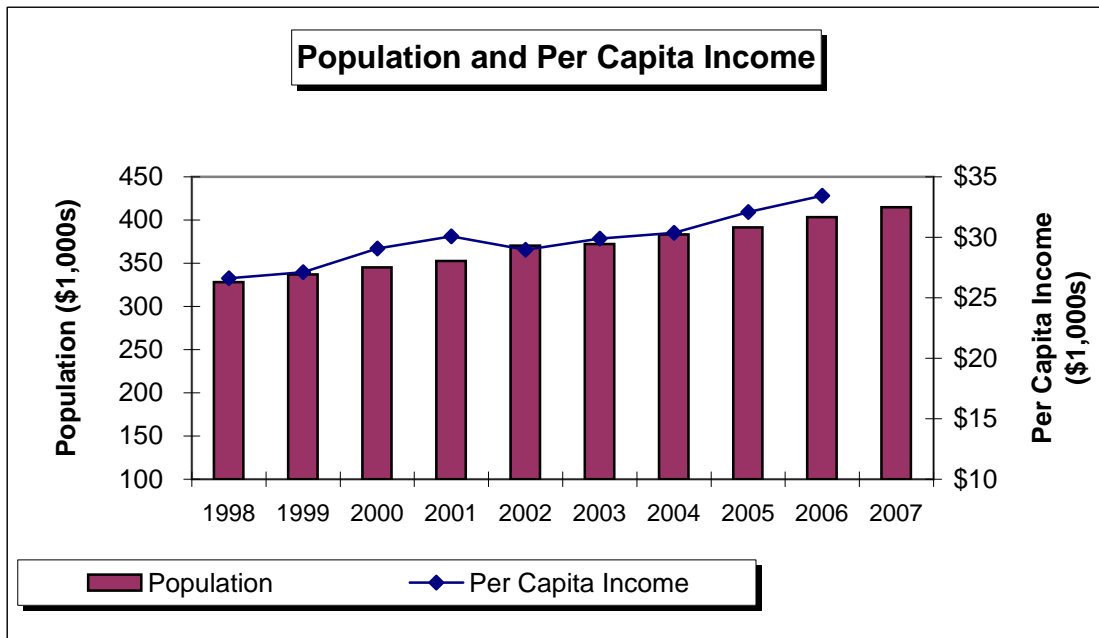
(2) = System Coverage is shown in the table below which includes the additional amounts available for coverage from Clark Regional Wastewater District. The bond covenants require Clark Regional Wastewater District to pay Clark County for 100% of the debt service on the bonds. (see notes to the financial statements: Note IV.H. Revenue Bonds)

<u>Year</u>	<u>County Revenues</u>	<u>CRWD Net Revenues</u>	<u>Operating Expenses (1)</u>	<u>Available for Debt Service</u>	<u>Debt Service</u>	<u>Coverage</u>
1998	7,914,449	3,042,919	1,576,442	9,380,926	4,626,020	2.03
1999	7,262,556	3,397,837	1,566,483	9,093,910	4,620,231	1.97
2000	7,676,414	3,639,837	1,652,323	9,663,928	4,623,095	2.09
2001	7,699,232	4,231,841	1,691,884	10,239,189	3,989,311	2.57
2002	6,508,582	3,769,450	1,893,319	8,384,713	4,159,492	2.02
2003	6,802,647	4,191,291	2,109,118	8,884,820	4,157,023	2.14
2004	6,216,301	6,652,409	2,263,519	10,605,191	3,584,021	2.96
2005	6,706,607	8,274,518	2,375,587	12,605,538	3,406,482	3.70
2006	6,992,740	9,612,401	2,563,504	14,041,637	3,409,750	4.12
2007	7,417,763	8,517,492	3,010,096	12,925,159	3,272,750	3.95
2008-2012					16,367,268	
2013-2016					12,539,895	

**CLARK COUNTY, WASHINGTON  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
Last Ten Fiscal Years**

<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (2)</u>	<u>Per Capita Income</u>	<u>School Enrollment (3)</u>	<u>Unemployment Rate (4)</u>
1998	328,000	8,732,204,000	\$26,623	61,443	4.3%
1999	337,000	9,141,864,000	\$27,127	62,907	3.6%
2000	345,238	10,040,451,000	\$29,083	64,208	4.7%
2001	352,600	10,606,771,000	\$30,082	65,512	7.6%
2002	370,400	10,726,564,000	\$28,959	67,406	7.9%
2003	372,300	11,130,206,000	\$29,896	68,912	6.8%
2004	383,300	11,637,058,000	\$30,360	71,408	6.6%
2005	391,500	12,565,701,000	\$32,096	73,707	6.2%
2006	403,500	13,492,375,000	\$33,438	77,391	4.6%
2007	415,000	NA	NA	79,610	5.5%

Source: (1) Washington State Office of Fiscal Management  
 (2) U S Bureau of Economic Analysis  
 (3) WA Office of the Superintendent of Public Instruction  
 (4) Washington State Employment Security



**Clark County, Washington  
Principal Employers  
Current and Nine Years Ago**

<b>2007 (1)</b>		<b>1998 (2)</b>			
Employers	Employees	Rank	Employers	Employees	
	Percentage of Total County Employment			Percentage of Total County Employment	
	Employees	Rank	Employers	Employees	Rank
Southwest WA Medical Center	3,800	1	Southwest WA Medical Center	2,448	2
Vancouver School District	3,360	2	Vancouver School District	2,750	1
Evergreen School District	3,089	3	Evergreen School District	2,040	3
Hewlett Packard	1,800	4	Hewlett-Packard	2,000	4
Clark County	1,715	5	Clark County	1,346	7
Fred Meyer	1,295	6			
Safeway, Inc.	1,258	7			
Battle Ground School District	1,125	8	Battle Ground School District	1,010	10
City of Vancouver	1,071	9			
Georgia-Pacific Corp	1,000	10	James River Corporation	1,604	6
WaterTech	1,000	10			
			SEH America	1,750	5
			Bonneville Power Administration	1,162	8
			Safeway Stores	1,050	9
	<u>16,713</u>		Totals	<u>17,160</u>	
					<u>9.44%</u>

<b>Total employment (3)</b>	<b>204,080</b>	<b>Total employment</b>	<b>181,800</b>
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(1) Vancouver Business Journal Book of Lists

(2) The Columbian

(3) Total employment from Washington State Employment Security Department

**CLARK COUNTY, WASHINGTON**  
**Full-time Equivalent Clark County Employees by Function/Program**  
**Last Three Biennium's (as of adopted budget)**

<u>Function/Program</u>	<u>2003/2004</u>	<u>2005/2006</u>	<u>2007/2008</u>
<u>General Government</u>	189.75	196.93	212.88
Assessor/GIS	72.75	77.13	77.13
Auditor/Elections	56	47.1	47.1
Treasurer	23	33.5	33.5
Commissioners	11	12	12
Conservation Land Dept	0	0	1
Countywide/ESA services	4	4.2	2.5
Fair	1	1	5
Coop Extension	3	3	3
Board of Equalization	2	2	2
Long Range Planning	13	12	12.5
Weed Management	4	5	7.75
Elections	9.4	9.4	9.4
<u>Public Safety</u>	766.3	779.83	839.05
County Clerk	38	40	46.5
District Court	46.5	48.17	49.5
Superior Court	25	27	28.8
Juvenile	94.5	94.5	93.5
Sheriff	216.3	219.5	247.5
Custody	165	165	179.5
Child Abuse Intervention Center	5	5	5
Prosecuting Attorney/Child Support	101	104.66	108.5
Medical Examiner	6	6	7.5
Corrections	69	70	72.75
<u>Public Works</u>	257	260	282.8
Transportation	67.5	67.8	73.3
Water Resources	12	13	14.75
Public Works Administration	16.25	17.35	19.75
Environmental Services	22	21.6	25
Equipment	24.25	24.75	28.5
Road Operations	99	99.5	99
Parks Operations	16	16	22.5
<u>Community Development</u>	146	145.5	148.1
<u>Community Services</u>	70.75	71.25	102.50
<u>Public Health</u>	126.2	143.55	145.98
<u>Internal Services</u>	140.8	141.4	158.6
Budget and Information Services	53	53	54.75
Human Resources	13.95	14.55	16
General Services/loss Control	23.3	23.3	26.3
Facilities	32.5	32.5	40.58
Public Information	6	6	6
Data Processing	12.05	12.05	15
<b>Grand Total</b>	<b>1,696.8</b>	<b>1,738.46</b>	<b>1,889.92</b>

Source: Clark County Budget Office Biennial Budget Adoption

\* Health District was added to County in 2003

**Clark County, Washington**  
**Capital Asset Statistics By Function**  
**Last Ten Fiscal Years**

<b>Function</b>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<u>Public Safety</u>										
Sheriff Patrol Units - Vehicles	127	107	136	141	151	161	n/a	123	126	136
Sheriff Patrol Units - Boats	2	2	2	2	2	2	2	2	2	4
<u>Transportation</u>										
Paved Roads (miles)	1,110	1,076	1,082	1,095	1,103	1,109	1,149	1,075	1,109	1,109
Streetlights	n/a	n/a	n/a	n/a	77	n/a	90	450	550	550
Traffic Signals	33	33	33	33	33	33	33	93	93	93
Railroad Tracks (miles)										
<u>Culture and Recreation</u>										
Regional Parks	8	8	8	8	8	8	8	8	8	8
Parks Acreage (developed)	1,102	1,102	1,102	1,102	1,102	1,102	1,102	1,102	1,102	1,102
Exhibition Hall	0	0	0	0	0	0	1	1	1	1
Amphitheater	0	0	0	0	0	1	1	1	1	1
Golf Course	1	1	1	1	1	1	1	1	1	1
<u>Sewer</u>										
County Treatment Plant	1	1	1	1	1	1	1	1	1	1
Sanitary Sewers (miles)					6	6	6	6	6	7.3
Average Daily Treatment (millions of gallons per day)	n/a	n/a	n/a	n/a	5.85	6.51	6.49	6.69	7.3	7.02
Total Maximum Design Flow (millions of gallons per day)	n/a	n/a	n/a	n/a	10.3	10.3	10.3	10.3	10.3	10.3

Sources: Various county departments  
Note: No capital asset indicators are available for general government function

**CLARK COUNTY, WASHINGTON**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years**

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<u>Transportation</u>										
Road - Paved (A)	1,110	1,076	1,082	1,095	1,103	1,109	1,149	1,075	1,109	1,109
<u>Public Safety</u>										
Fire Inspections (B)	n/a	2,637	2,552	2,764	2,564	2,944	3,064	3,344	2,434	2,281
Number of Paid Firefighters (C)	109	109	109	124	127	168	172	148	144	141
Number of Law Enforcement Employees:										
Commissioned (D)	134	131	124	129	128	128	122	123	127	146
Non commissioned (D)	216	243	261	258	256	256	254	268	246	261
Average Daily Jail Population	577	588	629	715	733	724	694	772	790	769
<u>Building Department (E):</u>										
Permits Issued	2,555	2,317	2,157	2,621	2,549	2,749	2,744	2,142	1,942	1,703
Value of Buildings (000's)	\$293,596	\$280,971	\$269,491	\$363,343	\$364,245	\$367,408	\$470,384	\$515,095	\$468,996	\$405,102
<u>Judicial (F)</u>										
District Court Filings	n/a	n/a	32,999	42,629	52,166	52,265	47,790	50,731	61,562	60,607
Superior Court Filings	n/a	n/a	13,435	13,480	13,549	14,334	15,221	14,940	14,187	14,553
<u>General Government</u>										
General Election (G)										
Number of Registered Voters	168,294	167,584	183,249	179,182	174,687	173,952	207,611	194,211	189,269	188,946
Number of Votes	98,357	83,731	137,290	63,277	93,975	54,680	172,277	101,149	116,505	81,866
Percentage of Reg. Voters Voting	58%	50%	75%	35%	53.8%	31.4%	83.0%	52.1%	61.6%	43.3%
Public Schools (H)										
Number of students	61,443	62,907	62,907	65,512	67,406	68,912	71,408	73,707	77,391	79,610

Sources:

- (A) Clark County Public Works Dept.
- (B) Clark County Fire Marshal
- (C) Clark County Fire Districts
- (D) Clark County Sheriff's Department
- (E) Clark County Dept of Community Development
- (F) Clark County Clerk's office
- (G) Clark County Elections Dept
- (H) WA Office of the Superintendent of Public Instruction