

CLARK COUNTY, WASHINGTON
Statement of Activities
For the Year Ended December 31, 2007

Functions/Programs	Expenses	Indirect Expense Allocation	Program Revenues			Net (Expense) Revenue and Changes in Net Assets Primary Government		
			Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Governmental Activities	Business- Type Activities	Total
Primary Government:								
Governmental activities:								
General government	\$ 59,616,611	(5,237,518)	\$ 20,025,938	\$ 6,794,267	\$ 128,242	\$ (27,430,646)	\$ 0	\$ (27,430,646)
Public safety	68,718,934	82,545	7,579,202	11,688,600	106,191	(49,427,486)	0	(49,427,486)
Judicial	15,148,819	0	5,531,956	3,739,167	0	(5,877,696)	0	(5,877,696)
Physical environment	2,770,587	0	3,345,887	917,285	0	1,492,585	0	1,492,585
Transportation	40,216,988	2,047,461	7,457,937	128,595	26,118,267	(8,559,650)	0	(8,559,650)
Economic environment	22,153,746	1,592,528	13,859,414	6,031,292	689,309	(3,166,259)	0	(3,166,259)
Health and human services	56,006,800	1,089,839	6,130,032	46,531,967	0	(4,434,640)	0	(4,434,640)
Culture and recreation	22,277,256	0	11,914,975	9,040,318	2,655,592	1,333,629	0	1,333,629
Interest on long term debt	6,667,752	0	0	0	0	(6,667,752)	0	(6,667,752)
Total governmental activities	293,577,493	(425,145)	75,845,341	84,871,491	29,697,601	(102,737,915)	0	(102,737,915)
Business-type activities:								
Solid waste	3,010,831	130,545	2,114,436	264,683	0	0	(762,257)	(762,257)
Water	4,425,915	140,806	4,888,798	158,679	579,116	0	1,059,872	1,059,872
Sewer	5,658,004	153,794	7,302,238	0	23,607,591	0	25,098,031	25,098,031
Total business-type activities	13,094,750	425,145	14,305,472	423,362	24,186,707	0	25,395,646	25,395,646
Total primary government	\$ 306,672,243	0	\$ 90,150,813	\$ 85,294,853	\$ 53,884,308	\$ (102,737,915)	\$ 25,395,646	\$ (77,342,269)
General revenues:								
Taxes:								
Property						93,257,790	0	93,257,790
Sales						30,057,274	0	30,057,274
Excise and other						16,590,703	0	16,590,703
Interest and investment earnings						11,328,836	912,017	12,240,853
Gain on sale of capital assets						4,240,428	0	4,240,428
Transfers						98,990	(98,990)	0
Total general revenues and transfers						155,574,021	813,027	156,387,048
Change in net assets						52,836,106	26,208,673	79,044,779
Net assets as of January 1						976,936,589	159,242,978	1,136,179,567
Prior period adjustment						9,166,402	4,529,535	13,695,937
Net assets as of January 1 - restated						986,102,991	163,772,513	1,149,875,504
Net assets as of December 31						\$ 1,038,939,097	\$ 189,981,186	\$ 1,228,920,283

See accompanying notes to the financial statements