

Clark County Washington
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2007

	Major Funds				Other Governmental Funds	Total
	General	Fund	County Roads	Community Service Grants		
Revenues:						
Property taxes	\$50,158,849		\$30,938,236	\$0	\$ 6,504,414	\$ 87,601,499
Sales and use taxes	14,764,840		0	0	15,292,434	30,057,274
Excise and other taxes	4,632,653		219,898	0	11,738,152	16,590,703
Licenses & permits	1,959,872		266,627	40,800	5,847,283	8,114,582
Intergovernmental	21,783,200		11,626,569	6,031,291	58,260,059	97,701,119
Charges for services	18,515,404		10,782,983	2,187,938	20,263,773	51,750,098
Fines & forfeitures	3,853,302		26,678	0	131,952	4,011,932
Interest earnings	3,850,803		142,938	353,305	6,394,398	10,741,444
Donations	56,523		27,493	0	149,454	233,470
Other revenues	407,291		440,313	1,207,468	8,495,186	10,550,258
Total revenues	<u>119,982,737</u>		<u>54,471,735</u>	<u>9,820,802</u>	<u>133,077,105</u>	<u>317,352,379</u>
Expenditures:						
Current:						
General government	36,061,762		56,560	0	2,472,798	38,591,120
Public safety	58,667,384		198,158	0	7,920,736	66,786,278
Judicial	14,670,435		0	0	0	14,670,435
Physical environment	1,197,261		0	0	1,483,160	2,680,421
Transportation	323,506		33,245,938	0	0	33,569,444
Economic environment	1,918,371		0	10,681,271	10,891,313	23,490,955
Health and human services	792,518		0	15,464	55,635,695	56,443,677
Culture & recreation	3,405,832		1,090,791	0	13,691,720	18,188,343
Capital outlay:						
General government	823,899		0	0	2,426,382	3,250,281
Public safety	400,337		0	0	366,713	767,050
Judicial	5,929		0	0	0	5,929
Transportation	0		18,033,552	0	126,127	18,159,679
Health and human services	68,402		0	0	79,542	147,944
Culture & recreation	16,989		0	0	5,943,080	5,960,069
Debt service:						
Principal	0		0	0	6,846,719	6,846,719
Interest and other charges	669		5,313	988	6,602,903	6,609,873
Total expenditures	<u>118,353,294</u>		<u>52,630,312</u>	<u>10,697,723</u>	<u>114,486,888</u>	<u>296,168,217</u>
Excess (deficiency) of revenues over (under) expenditures	1,629,443		1,841,423	(876,921)	18,590,217	21,184,162
Other Financing Sources (Uses):						
Issuance of long term debt	0		200,000	0	0	200,000
Sale of capital assets	934,013		2,031,339	0	4,595,632	7,560,984
Transfers in	12,838,528		4,740,667	1,248,911	27,165,185	45,993,291
Transfers out	(16,225,436)		(1,140,205)	(247,263)	(37,130,385)	(54,743,289)
Total other financing sources (uses)	<u>(2,452,895)</u>		<u>5,831,801</u>	<u>1,001,648</u>	<u>(5,369,568)</u>	<u>(989,014)</u>
Net change in fund balances	(823,452)		7,673,224	124,727	13,220,649	20,195,148
Fund balance as of January 1	18,254,438		8,410,122	4,392,623	113,693,587	144,750,770
Prior period adjustment	459,396		(118,524)	0	4,817,934	5,158,806
Fund balance as of January 1 - restated	<u>18,713,834</u>		<u>8,291,598</u>	<u>4,392,623</u>	<u>118,511,521</u>	<u>149,909,576</u>
Fund balance as of December 31	<u>\$ 17,890,382</u>		<u>\$ 15,964,822</u>	<u>\$ 4,517,350</u>	<u>\$ 131,732,170</u>	<u>\$ 170,104,724</u>

See accompanying notes to the financial statements