

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>Revenues</b>									
Taxes	\$ 94,823,893	\$ 100,144,280	\$ 108,171,048	\$ 114,219,866	\$ 127,008,259	\$ 125,804,791	\$ 134,249,476	\$ 135,628,702	\$ 131,504,246
Licenses	4,493,628	5,372,648	8,749,231	9,663,213	9,872,604	8,674,791	8,114,582	7,049,694	7,512,980
Intergovernmental	74,742,557	63,107,542	71,649,423	80,450,365	75,813,451	94,290,452	97,701,119	104,442,414	107,870,012
Charges for services	28,682,701	35,386,049	44,105,555	43,886,323	43,599,876	44,224,647	51,750,098	55,985,480	42,006,795
Fines	3,005,880	3,292,751	3,535,198	3,442,837	3,250,771	4,114,740	4,011,932	4,048,156	3,622,375
Investment earnings	7,851,084	5,128,709	2,303,294	2,815,409	5,183,170	9,272,930	10,741,444	8,792,887	1,917,973
Other revenues	4,577,020	4,827,908	5,510,002	5,687,282	7,622,648	10,270,118	10,793,728	9,955,195	9,641,255
Total revenues	218,176,763	217,259,887	244,023,751	260,165,295	272,350,779	296,652,469	317,352,379	325,902,528	304,075,636
<b>Expenditures</b>									
General government	31,521,992	35,640,265	31,549,725	31,578,386	33,100,926	35,209,298	38,591,120	41,497,843	38,720,034
Public safety	48,605,512	50,839,439	53,889,590	56,753,302	60,271,445	62,503,713	66,786,278	70,770,603	68,827,878
Judicial	6,597,690	6,938,888	10,996,065	11,484,412	12,596,430	12,663,651	14,670,435	15,906,883	16,443,048
Physical environment	1,812,082	1,701,896	1,340,812	1,797,304	1,935,880	2,025,739	2,680,421	2,724,880	2,755,870
Transportation	58,479,909	54,857,563	60,843,994	54,605,714	48,803,500	25,613,417	33,569,444	36,384,817	30,148,451
Economic environment	16,319,768	19,607,845	15,999,739	19,237,396	18,440,726	22,763,257	23,490,955	22,199,883	20,914,527
Health and human services	25,838,642	27,599,637	44,271,966	48,614,637	45,476,620	50,573,710	56,443,677	61,814,364	62,370,008
Culture and recreations	6,193,873	6,198,219	6,970,485	6,636,914	6,762,260	14,422,004	18,188,343	23,502,656	15,522,566
Capital outlay	21,949,528	31,841,081	22,275,616	32,983,358	36,502,146	40,928,084	28,290,952	48,309,918	44,296,829
Debt service:									
Principal	4,710,801	5,000,000	5,146,050	6,191,608	7,785,219	7,494,499	6,846,719	6,752,619	7,007,278
Interest	4,984,953	5,160,064	5,309,749	5,727,795	7,287,787	6,348,935	6,609,873	6,442,111	6,231,905
Total expenditures	227,014,750	245,384,897	258,593,791	275,610,826	278,962,939	280,546,307	296,168,217	336,306,577	313,238,394
Excess of revenues over (under) expenditures	(8,837,987)	(28,125,010)	(14,570,040)	(15,445,531)	(6,612,160)	16,106,162	21,184,162	(10,404,049)	(9,162,758)
<b>Other Financing Sources (Uses)</b>									
Issuance of long-term debt	37,840,000	3,635,000	10,490,000	59,702,500	9,002,500	650,000	200,000	4,200,000	1,030,000
Premium on long-term debt	0	0	0	1,919,897	776,781	2,780,724	0	0	0
Issuance of bond anticipation notes	0	1,318,500	0	11,379,500	0	0	0	0	0
Repayment from bond anticipation notes	0	0	0	(11,379,500)	0	0	0	0	0
Issuance of refunding debt	0	2,777,009	9,790,000	0	24,985,000	36,285,000	0	0	0
Repayment to refunded debt escrow	0	(2,760,612)	(9,962,981)	0	(25,349,701)	(38,717,472)	0	0	0
Sale of capital assets	3,159,737	1,056,231	1,964,930	1,982,664	3,837,435	2,423,608	7,560,984	452,467	761,444
Insurance recoveries	0	0	0	0	0	0	0	0	(5,220)
Transfers in	40,061,335	30,144,579	34,514,686	28,342,938	36,121,101	35,039,634	45,993,291	75,560,096	52,606,622
Transfers out	(39,341,701)	(31,199,155)	(35,141,170)	(37,435,126)	(42,406,136)	(42,754,981)	(54,743,289)	(83,055,404)	(60,706,166)
Total other financing sources (uses)	41,719,371	4,971,552	11,655,465	54,512,873	6,966,980	(4,293,487)	(989,014)	(2,842,841)	(6,313,320)
Net change in fund balances	\$ 32,881,384	\$ (23,153,458)	\$ (2,914,575)	\$ 39,067,342	\$ 354,820	\$ 11,812,675	\$ 20,195,148	\$ (13,246,890)	\$ (15,476,078)
Debt services as a percentage of noncapital expenditures	5.60%	5.28%	4.95%	5.43%	6.19%	5.46%	4.65%	4.27%	4.53%

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.