

BASIC FINANCIAL STATEMENTS

The basic financial statements and note disclosure comprise the minimum acceptable fair presentation in conformity with Generally Accepted Accounting Principles (GAAP). Basic financial statements are designed to be lifted from the Financial Section of the Comprehensive Annual Financial Report (CAFR) for widespread distribution to users requiring less detailed information than is contained in the full CAFR. Basic Financial Statements include:

Government-wide Financial Statements

- (1) **Government-wide Statement of Net Assets** – presents information on all County governmental and business-type assets and liabilities, with the difference reported as net assets.
- (2) **Government-wide Statement of Activities** – presents information on all County governmental and business-type revenues and expenses, with the difference reported as change in net assets.

Fund Financial Statements

- (3) **Balance Sheet - Governmental Funds** - presents the balance sheets for major funds and aggregated amounts for all other governmental funds.
- (4) **Reconciliation of the Balance Sheet of Governmental Funds to the Government-wide Statement of Net Assets**
- (5) **Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds** – presents information for each major fund and aggregated information for all other governmental funds.
- (6) **Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-wide Statement of Activities**
- (7) **Statements of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual** – presents budget information, along with actual results, on separate statements for the General Fund and for each major fund which has a legally adopted budget.
- (8) **Statement of Net Assets – Proprietary Funds** – presents information on all assets and liabilities, with the difference reported as change in net assets, for each major enterprise fund and for the County’s one non-major enterprise fund, as well as a separate column of information for internal service funds.
- (9) **Statement of Revenues, Expenses, and Changes in Net Assets - Proprietary Funds** - presents information for each major enterprise fund and for the County’s one non-major enterprise fund, as well as a separate column of information for internal service funds.

- (10) **Statement of Cash Flows** - presents information on the sources and uses of cash for each major enterprise fund and for the County's one non-major enterprise fund, as well as a separate column of information for internal service funds.
- (11) **Statement of Fiduciary Net Assets** – presents information on investment trust funds, the private-purpose trust fund, and agency fund assets and liabilities, with the difference reported as net assets.
- (12) **Statement of Changes in Fiduciary Net Assets** - presents information on additions to and deductions from investment trust funds, the private-purpose trust fund, and agency funds, with the difference reported as change in net assets.
- (13) **Notes to Financial Statements-** presents disclosure and further detail information to assist the reader in a better understanding of the financial statements and the data presented within them.

CLARK COUNTY, WASHINGTON
Statement of Net Assets
December 31, 2009

	Primary Government			Component Unit Clark County Public Facilities District
	Governmental Activities	Business-type Activities	Total Primary Government	
ASSETS				
Cash, cash equivalents & pooled investments	\$ 153,167,719	\$ 9,957,818	\$ 163,125,537	\$ 86,856
Investments	1,378,725	0	1,378,725	0
Net Receivables	41,002,153	1,289,967	42,292,120	62,885
Internal balances	9,899	(9,899)	0	0
Inventories	2,057,310	0	2,057,310	0
Prepays	49,267	0	49,267	0
Notes receivable	20,037,634	18,989,125	39,026,759	2,996,185
Deferred charges	1,187,231	0	1,187,231	0
Net OPEB obligation (asset)	211,637	0	211,637	0
Restricted assets in safekeeping	6,416,727	0	6,416,727	0
Restricted cash/investment for revenue bonds	0	3,119,000	3,119,000	0
Equity interest in joint venture	700,978	0	700,978	0
Capital assets not being depreciated:				
Land, infrastructure and construction in progress	908,537,030	91,156,464	999,693,494	0
Capital assets net of accumulated depreciation	173,396,150	131,287,965	304,684,115	0
Total assets	<u>1,308,152,460</u>	<u>255,790,440</u>	<u>1,563,942,900</u>	<u>3,145,926</u>
LIABILITIES				
Accounts payable and other current liabilities	16,541,839	848,932	17,390,771	50,212
Accrued liabilities	7,274,114	295,557	7,569,671	0
Deposits payable	4,091,521	0	4,091,521	0
Claims and judgements payable	493,407	0	493,407	0
Due to other governments	275,119	1,077	276,196	0
Unearned revenue	6,540,195	19,351,422	25,891,617	0
Advance due to other governments	1,358,810	3,119,000	4,477,810	0
Long term liabilities:				
Special assessment debt with governmental commitment due in more than one year	18,954	0	18,954	0
Other due within one year	8,720,148	2,545,836	11,265,984	0
Other due in more than one year	157,407,702	17,116,920	174,524,622	0
Total liabilities	<u>202,721,809</u>	<u>43,278,744</u>	<u>246,000,553</u>	<u>50,212</u>
NET ASSETS				
Invested in capital assets, net of related debt	932,497,959	203,226,963	1,135,724,922	0
Restricted for:				
Capital projects	16,908,651	0	16,908,651	0
Culture and recreation	19,671,477	0	19,671,477	0
Economic environment	31,544,797	0	31,544,797	0
Law and justice	1,944,213	0	1,944,213	0
Debt service- debt covenants	463,747	3,119,000	3,582,747	0
Transportation	17,077,678	0	17,077,678	0
Health and human services	22,838,959	0	22,838,959	0
General governmental	4,437,459	0	4,437,459	0
Unrestricted	58,045,711	6,165,733	64,211,444	3,095,714
Total net assets	<u>\$ 1,105,430,651</u>	<u>\$ 212,511,696</u>	<u>\$ 1,317,942,347</u>	<u>\$ 3,095,714</u>

See accompanying notes to the financial statements

Clark County Washington
Balance Sheet
Governmental Funds
December 31, 2009

	Major Funds					Total
	General Fund	County Roads	Community Services Grants	Mental Health	Other Governmental Funds	
ASSETS						
Cash, cash equivalents and pooled investments	\$ 10,147,665	\$ 14,474,680	\$ 5,375,733	\$ 19,818,751	\$ 89,542,205	\$ 139,359,034
Deposit with fiscal agent	0	0	0	0	20,000	20,000
Deposit in trust	2,355,458	0	0	0	0	2,355,458
Taxes receivable	3,163,491	2,015,594	0	33,823	378,603	5,591,511
Special assessments receivable	0	0	0	0	62,849	62,849
Interest and penalties receivable	7,051,824	0	0	0	5,028	7,056,852
Accounts receivable	10,962,693	3,624,602	357,818	367,571	1,053,786	16,366,470
Due from other funds	2,361,502	296,980	4,009	493,549	1,229,291	4,385,331
Due from other governments	1,356,426	2,609,897	1,106,008	82,577	5,457,463	10,612,371
Prepaid expenditure	1,763	499	13,685	0	26,820	42,767
Investments	50,000	0	0	0	1,328,725	1,378,725
Notes receivable	228,260	597,103	19,209,582	0	2,689	20,037,634
Assets in safekeeping	0	0	0	0	6,416,727	6,416,727
Total assets	<u>37,679,082</u>	<u>23,619,355</u>	<u>26,066,835</u>	<u>20,796,271</u>	<u>105,524,186</u>	<u>213,685,729</u>
LIABILITIES AND FUND BALANCE						
<i>Liabilities</i>						
Warrants and anticipation notes payable	0	0	0	0	263,140	263,140
Vouchers payable	2,524,352	1,912,493	860,721	3,107,044	6,753,714	15,158,324
Due to other funds	1,282,764	796,817	4,206	614	3,372,024	5,456,425
Due to other governments	19,091	48,838	3,446	107	201,211	272,693
Claims and judgements payable	493,407	0	0	0	0	493,407
Accrued liabilities	4,336,229	695,943	95,293	146,465	795,913	6,069,843
Deposits payable	2,415,346	493,500	0	0	1,182,675	4,091,521
Matured long-term obligations	0	0	0	0	20,000	20,000
Deferred revenue	17,337,718	2,593,587	19,209,582	33,823	1,110,747	40,285,457
Advance due to other governments	0	0	0	62,094	1,296,716	1,358,810
Total liabilities	<u>28,408,907</u>	<u>6,541,178</u>	<u>20,173,248</u>	<u>3,350,147</u>	<u>14,996,140</u>	<u>73,469,620</u>
<i>Fund Balance</i>						
Reserved for prepaid items:						
General fund	1,763	0	0	0	0	1,763
Special revenue funds	0	499	13,685	0	26,820	41,004
Reserved for debt service	0	0	0	0	1,014,522	1,014,522
Unreserved - designated for compensated absences reported in:						
General fund	1,884,334	0	0	0	0	1,884,334
Special revenue funds	0	353,457	123,484	0	343,995	820,936
Capital project funds	0	0	0	0	3,682	3,682
Unreserved - designated reported in:						
Special revenue funds- for technology and housing	0	0	0	3,049,125	0	3,049,125
Unreserved, undesignated, reported in:						
General fund	7,384,078	0	0	0	0	7,384,078
Special revenue funds	0	16,724,221	5,756,418	14,396,999	45,713,210	82,590,848
Debt service funds	0	0	0	0	449,225	449,225
Capital project funds	0	0	0	0	42,976,592	42,976,592
Total fund balance	<u>9,270,175</u>	<u>17,078,177</u>	<u>5,893,587</u>	<u>17,446,124</u>	<u>90,528,046</u>	<u>\$ 140,216,109</u>
Total liabilities and fund balance	<u>\$ 37,679,082</u>	<u>\$ 23,619,355</u>	<u>\$ 26,066,835</u>	<u>\$ 20,796,271</u>	<u>\$ 105,524,186</u>	

See accompanying notes to the financial statements

CLARK COUNTY, WASHINGTON
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Assets
December 31, 2009

Total fund balances as shown on the Governmental Funds Balance Sheet:	\$ 140,216,109
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. This amount reflects the initial investment in capital assets, net of depreciation. (This amount does not include internal service funds capital assets amounting to \$20,347,662).	1,062,286,496
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds. Reported in deferred charges and unearned revenue.	35,144,130
Internal service funds are used to charge the costs of services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	21,759,571
Accrued interest payments on debt service that are not due and payable in the current period are not reported in the funds, however, they are recorded in the Statement of Net Assets.	(536,300)
Long-term liabilities that are not due and payable in the current period are not reported in the funds, however, they are recorded in the Statement of Net Assets. (This amount does not include internal service fund long-term liabilities in the amount of \$12,707,449)	(153,439,355)
Total net assets, as reflected on the Statement of Net Assets:	\$ 1,105,430,651

See accompanying notes to the financial statements

Clark County Washington
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009

	Major Funds					Total
	General Fund	County Roads	Community Service Grants	Mental Health	Other Governmental Funds	
Revenues:						
Property taxes	\$ 55,519,615	\$ 30,027,193	\$ 0	\$ 587,568	\$ 6,376,942	\$ 92,511,318
Sales and use taxes	11,389,108	0	0	0	14,602,313	25,991,421
Excise and other taxes	5,505,952	72,181	0	2,737	7,420,637	13,001,507
Licenses & permits	2,359,395	273,603	38,505	0	4,841,477	7,512,980
Intergovernmental	23,361,869	20,264,131	9,234,382	31,610,070	23,399,560	107,870,012
Charges for services	18,714,139	5,770,770	3,483,244	63,970	13,974,672	42,006,795
Fines & forfeitures	3,386,425	0	0	0	235,950	3,622,375
Interest earnings	655,620	152,029	97,769	204,896	807,659	1,917,973
Donations	215,828	126,168	0	0	424,564	766,560
Other revenues	262,494	63,873	456,410	191,334	7,900,584	8,874,695
Total revenues	<u>121,370,445</u>	<u>56,749,948</u>	<u>13,310,310</u>	<u>32,660,575</u>	<u>79,984,358</u>	<u>304,075,636</u>
Expenditures:						
Current:						
General government	35,713,625	72,898	0	0	2,933,511	38,720,034
Public safety	62,705,968	131,670	0	0	5,990,240	68,827,878
Judicial	16,443,048	0	0	0	0	16,443,048
Physical environment	1,330,562	0	0	0	1,425,308	2,755,870
Transportation	522,812	29,625,639	0	0	0	30,148,451
Economic environment	1,638,404	1,288,110	12,106,330	0	5,881,683	20,914,527
Health and human services	876,479	0	760,600	33,121,904	27,611,025	62,370,008
Culture & recreation	3,244,948	1,263,544	0	0	11,014,074	15,522,566
Capital outlay:						
General government	336,427	0	0	0	3,497,722	3,834,149
Public safety	42,796	0	0	0	0	42,796
Physical environment	62,734	0	0	0	0	62,734
Transportation	226,035	20,554,866	0	0	79,463	20,860,364
Health and human services	8,561	0	0	0	0	8,561
Culture & recreation	0	5,011,767	0	0	14,476,458	19,488,225
Debt service:						
Principal	13,396	0	0	0	6,993,882	7,007,278
Interest and other charges	20,967	4,335	444	17	6,206,142	6,231,905
Total expenditures	<u>123,186,762</u>	<u>57,952,829</u>	<u>12,867,374</u>	<u>33,121,921</u>	<u>86,109,508</u>	<u>313,238,394</u>
Excess (deficiency) of revenues over (under) expenditures	(1,816,317)	(1,202,881)	442,936	(461,346)	(6,125,150)	(9,162,758)
Other Financing Sources (Uses):						
Issuance of long term debt	0	1,030,000	0	0	0	1,030,000
Sale of capital assets	329,194	413,415	0	2,842	15,993	761,444
Insurance recoveries	0	0	0	0	(5,220)	(5,220)
Transfers in	14,237,278	5,756,255	1,350,845	2,051,195	29,211,049	52,606,622
Transfers out	(14,290,474)	(1,871,432)	(247,063)	(300,000)	(43,997,197)	(60,706,166)
Total other financing sources (uses)	<u>275,998</u>	<u>5,328,238</u>	<u>1,103,782</u>	<u>1,754,037</u>	<u>(14,775,375)</u>	<u>(6,313,320)</u>
Net change in fund balances	(1,540,319)	4,125,357	1,546,718	1,292,691	(20,900,525)	(15,476,078)
Fund balance as of January 1	10,810,494	12,952,820	4,346,869	16,153,433	111,556,926	155,820,542
Prior period adjustment	0	0	0	0	(128,355)	(128,355)
Fund balance as of January 1 - restated	<u>10,810,494</u>	<u>12,952,820</u>	<u>4,346,869</u>	<u>16,153,433</u>	<u>111,428,571</u>	<u>155,692,187</u>
Fund balance as of December 31	<u>\$ 9,270,175</u>	<u>\$ 17,078,177</u>	<u>\$ 5,893,587</u>	<u>\$ 17,446,124</u>	<u>\$ 90,528,046</u>	<u>\$ 140,216,109</u>

See accompanying notes to the financial statements

CLARK COUNTY, WASHINGTON
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended December 31, 2009

Net change in fund balances as shown on Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance:	\$ (15,476,078)
Governmental funds report capital outlays as expenditures and proceeds from the sale of capital assets as revenues. In the Statement of Activities the cost of these assets is capitalized and depreciated over the period of the asset's useful life. When capital assets are disposed of the difference between original cost less depreciation and the proceeds are booked as a gain or (loss) on the sale. This entry takes into account the differences in how capital costs are treated between the Statement of Activities and the governmental fund statements.	21,133,527
The County receives contributions in the form of capital assets from developers and other donors. Because capital assets are not reported in governmental funds, neither are such contributions. Government-Wide Statements report capital assets in the Statement of Net Assets, and any contributions are reported in the Statement of Activities. This is the value of those capital contributions during the year.	3,420,081
Internal service fund expenses are allocated to other funds. The net expense of certain internal service fund activities is reported with governmental activities on the Statement of Activities.	(587,111)
The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of principal on long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This entry is the net effect of these differences in the treatment of long-term debt issuance and payments.	5,780,824
Governmental funds report revenue in the period they are available as financing sources. Government-wide statements record revenues at the time they are earned. This amount accounts for the change in deferred revenues during the fiscal year.	10,579,227
Governmental funds do not report interest in a joint venture where the government's participation is intended to assist in providing services, as is the case with the County's investment in the Clark Regional Emergency Services Agency. However, the equity interest is reported in the Statement of Net Assets.	(233,732)
Some expenses reported in the statement of activities do not require the use of current financial resources, and accordingly, are not reported as expenditures in governmental funds. Increases in other post employment benefit and compensated absence liabilities are examples of accrued expenditures included in this amount.	(168,469)
Change in net assets, as reflected on the Statement of Activities	\$ 24,448,269

See accompanying notes to the financial statements

Clark County Washington
General Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009

	Original 2009/2010 <u>Budget</u>	Final 2009/2010 <u>Budget</u>	Actual <u>Year-To-Date</u>	Variance with Final Budget <u>Positive/</u>
<u>Revenues:</u>				
Taxes	\$ 149,293,978	\$ 145,107,377	\$ 72,414,675	\$ (72,692,702)
Licenses & permits	4,237,934	4,723,470	2,359,395	(2,364,075)
Intergovernmental	44,313,260	47,376,325	23,361,869	(24,014,456)
Charges for services	39,679,158	38,027,308	18,714,139	(19,313,169)
Fines & forfeitures	8,475,238	6,954,669	3,386,425	(3,568,244)
Miscellaneous	7,905,966	3,289,804	1,133,942	(2,155,862)
Total revenues	<u>253,905,534</u>	<u>245,478,953</u>	<u>121,370,445</u>	<u>(124,108,508)</u>
<u>Expenditures</u>				
Current:				
General government	77,999,470	74,073,976	35,713,625	38,360,351
Public safety	128,244,104	122,929,396	62,705,968	60,223,428
Judicial	32,415,783	31,208,023	16,443,048	14,764,975
Physical environment	3,327,549	5,024,826	1,330,562	3,694,264
Transportation	2,046,105	1,860,968	522,812	1,338,156
Economic environment	3,742,099	3,765,280	1,638,404	2,126,876
Health and human services	1,602,621	1,690,567	876,479	814,088
Culture and recreation	7,130,590	5,611,351	3,244,948	2,366,403
Capital outlay:				
General government	0	233,945	336,427	(102,482)
Public safety	0	88,977	42,796	46,181
Physical environment	0	0	62,734	(62,734)
Transportation	0	1,624,562	226,035	1,398,527
Health and human services	0	10,000	8,561	1,439
Debt service-principal	26,792	0	13,396	(13,396)
Debt service-interest	0	0	20,967	(20,967)
Total expenditures	<u>256,535,113</u>	<u>248,121,871</u>	<u>123,186,762</u>	<u>124,935,109</u>
Excess (deficiency) of revenues over expenditures	(2,629,579)	(2,642,918)	(1,816,317)	826,601
Sale of capital assets	1,821,888	1,821,888	329,194	(1,492,694)
Transfers in	28,997,779	28,997,779	14,237,278	(14,760,501)
Transfers out	(26,923,629)	(26,343,449)	(14,290,474)	12,052,975
Total other financing sources(uses)	<u>3,896,038</u>	<u>4,476,218</u>	<u>275,998</u>	<u>(4,200,220)</u>
Net change in fund balance	1,266,459	1,833,300	(1,540,319)	(3,373,619)
Fund Balance as of January 1	11,294,000	11,294,000	10,810,494	(483,506)
Fund balance as of December 31	<u>\$ 12,560,459</u>	<u>\$ 13,127,300</u>	<u>\$ 9,270,175</u>	<u>\$ (3,857,125)</u>

See accompanying notes to the financial statements

Clark County Washington
County Roads
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year -To- Date	Variance with Final Budget Positive / (Negative)
Revenues				
General property taxes	\$ 62,939,046	\$ 62,939,046	\$ 30,027,193	\$(32,911,853)
Timber harvest	400,000	400,000	57,716	(342,284)
Excise and other taxes	40,000	40,000	14,465	(25,535)
Total taxes	<u>63,379,046</u>	<u>63,379,046</u>	<u>30,099,374</u>	<u>(33,279,672)</u>
Business licenses and permits	280,000	280,000	119,336	(160,664)
Non-business licenses and permits	177,090	177,090	154,267	(22,823)
Total licenses & permits	<u>457,090</u>	<u>457,090</u>	<u>273,603</u>	<u>(183,487)</u>
Federal entitlements	14,600	14,600	7,113	(7,487)
Federal grants -- indirect	9,266,000	9,473,625	2,170,963	(7,302,662)
State grants	10,249,000	10,292,875	5,487,172	(4,805,703)
State entitlements	12,588,337	12,588,337	6,212,790	(6,375,547)
Interlocal grants and entitlements	0	0	5,830,235	5,830,235
Intergovernmental	0	0	410,641	410,641
ARRA grants	0	2,500,000	145,217	(2,354,783)
Total intergovernmental	<u>32,117,937</u>	<u>34,869,437</u>	<u>20,264,131</u>	<u>(14,605,306)</u>
General government fees	17,494	17,494	7,905	(9,589)
Physical environment	2,851,000	2,851,000	1,697,035	(1,153,965)
Transportation	24,656,144	24,656,144	1,542,176	(23,113,968)
Economic environment	261,000	261,000	706,568	445,568
Interfund revenues	8,595,571	8,137,636	1,817,086	(6,320,550)
Total charges for services	<u>36,381,209</u>	<u>35,923,274</u>	<u>5,770,770</u>	<u>(30,152,504) #</u>
Fines and forfeitures	12,600	12,600	0	(12,600)
Total fines & forfeitures	<u>12,600</u>	<u>12,600</u>	<u>0</u>	<u>(12,600)</u>
Interest earnings	161,880	161,880	152,029	(9,851)
Rents and royalties	29,280	29,280	49,119	19,839
Donations	30,000	30,000	126,168	96,168
Other revenues	357,516	357,516	14,754	(342,762)
Total miscellaneous	<u>578,676</u>	<u>578,676</u>	<u>342,070</u>	<u>(236,606)</u>
Total revenues	<u>132,926,558</u>	<u>135,220,123</u>	<u>56,749,948</u>	<u>(78,470,175)</u>
Expenditures				
General government				
Other services and charges	30,774	30,774	46,429	(15,655)
Interfund payment for services	76,848	76,848	26,469	50,379
Total general government	<u>107,622</u>	<u>107,622</u>	<u>72,898</u>	<u>34,724</u>
Public Safety				
Personal services	367,700	98,533	100,111	(1,578)
Supplies	850	68	68	0
Other services and charges	5,624	3,723	1,603	2,120
Interfund payment for services	1,440,683	44,174	29,888	14,286
Total public safety	<u>\$ 1,814,857</u>	<u>\$ 146,498</u>	<u>\$ 131,670</u>	<u>\$ 14,828</u>

See accompanying notes to the financial statements

Clark County Washington
County Roads
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009

	Original 2009/2010 <u>Budget</u>	Final 2009/2010 <u>Budget</u>	Actual Year -To- <u>Date</u>	Variance with Final Budget Positive / <u>(Negative)</u>
Transportation				
Personal services	\$ 23,238,703	\$ 28,640,292	\$ 13,679,374	\$ 14,960,918
Supplies	9,000,512	6,332,609	2,533,330	3,799,279
Other services and charges	17,068,888	17,934,461	3,570,028	14,364,433
Interfund payment for services	14,789,495	22,055,122	9,842,907	12,212,215
Capital outlays	44,711,754	45,111,754	20,554,866	24,556,888
Total transportation	<u>108,809,352</u>	<u>120,074,238</u>	<u>50,180,505</u>	<u>69,893,733</u>
Economic Environment				
Personal services	3,945,503	1,798,641	1,013,819	784,822
Supplies	137,900	37,636	415	37,221
Other services and charges	276,600	63,446	13,096	50,350
Interfund payment for services	1,082,781	445,999	260,780	185,219
Total economic environment	<u>5,442,784</u>	<u>2,345,722</u>	<u>1,288,110</u>	<u>1,057,612</u>
Culture and recreation				
Personal services	3,484,482	1,376,423	799,115	577,308
Supplies	0	0	34,836	(34,836)
Other services and charges	0	0	245,985	(245,985)
Interfund payment for services	0	0	183,608	(183,608)
Capital outlays	17,536,000	12,119,324	5,011,767	7,107,557
Total culture and recreation	<u>21,020,482</u>	<u>13,495,747</u>	<u>6,275,311</u>	<u>7,220,436</u>
Debt service: interest	189,520	189,520	4,335	185,185
Total expenditures	<u>137,384,617</u>	<u>136,359,347</u>	<u>57,952,829</u>	<u>78,406,518</u>
Excess (deficiency) of revenues over expenditures	(4,458,059)	(1,139,224)	(1,202,881)	(63,657)
Issuance of long-term debt	9,760,000	9,760,000	1,030,000	(8,730,000)
Sale of capital assets	2,201,400	2,201,400	413,415	(1,787,985)
Transfers in	6,040,334	16,756,435	5,756,255	(11,000,180)
Transfers out	(3,575,269)	(4,094,785)	(1,871,432)	2,223,353
Total other financing sources (uses)	<u>14,426,465</u>	<u>24,623,050</u>	<u>5,328,238</u>	<u>(19,294,812)</u>
Net change in fund balance	9,968,406	23,483,826	4,125,357	(19,358,469)
Fund balance as of January 1	(2,100,000)	5,598,074	12,952,820	7,354,746
Fund balance as of December 31	<u>\$ 7,868,406</u>	<u>\$ 29,081,900</u>	<u>\$ 17,078,177</u>	<u>\$(12,003,723)</u>

See accompanying notes to the financial statements

CLARK COUNTY, WASHINGTON
Community Services Grants
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009

	Original 2009/2010 <u>Budget</u>	Final 2009/2010 <u>Budget</u>	Actual Year -To- <u>Date</u>	Variance with Final Budget Positive <u>(Negative)</u>
Revenues				
Non-business licenses and permits	\$90,000	\$90,000	\$ 38,505	\$ (51,495)
Total licenses & permits	90,000	90,000	38,505	(51,495)
Federal grants -- direct	12,480,000	12,114,310	2,459,968	(9,654,342)
Federal grants -- indirect	6,774,936	9,752,600	5,794,692	(3,957,908)
State grants	3,899,028	3,899,028	843,909	(3,055,119)
Intergovernmental revenues	1,552,008	1,552,008	0	(1,552,008)
ARRA	0	1,309,141	135,813	(1,173,328)
Total intergovernmental	24,705,972	28,627,087	9,234,382	(19,392,705)
General government fees	8,150,000	8,900,000	2,079,874	(6,820,126)
Economic environment	800,000	800,000	642,583	(157,417)
Mental and physical health	2,450,156	2,450,156	760,787	(1,689,369)
Interfund revenues	6,170,296	6,170,296	0	(6,170,296)
Total charges for services	17,570,452	18,320,452	3,483,244	(14,837,208)
Interest earnings	2,000	2,000	97,769	95,769
Other revenues	580,000	580,000	456,410	(123,590)
Total miscellaneous	582,000	582,000	554,179	(27,821)
Total revenues	42,948,424	47,619,539	13,310,310	(34,309,229)
Expenditures				
Economic environment				
Personal services	5,471,376	5,607,078	2,129,818	3,477,260
Supplies	285,390	285,390	64,727	220,663
Other services and charges	30,008,088	34,304,203	10,309,518	23,994,685
Interfund payment for services	4,282,303	4,158,387	(397,733)	4,556,120
Total economic environment	40,047,157	44,355,058	12,106,330	32,248,728
Health & human services				
Personal services	12,618	12,618	15,941	(3,323)
Supplies	10,000	10,000	0	10,000
Other services and Charges	1,300,000	1,300,000	743,035	556,965
Interfund payment for services	2,000	2,000	1,624	376
Total health and human services	1,324,618	1,324,618	760,600	564,018
Debt service: interest	0	0	444	(444)
Total expenditures	41,371,775	45,679,676	12,867,374	32,812,302
Excess (deficiency) of revenues over expenditures	1,576,649	1,939,863	442,936	(1,496,927)
Other Financing Sources (Uses)				
Transfers in	1,950,568	3,341,888	1,350,845	(1,991,043)
Transfers out	(541,126)	(496,126)	(247,063)	249,063
Total other financing sources (uses)	1,409,442	2,845,762	1,103,782	(1,741,980)
Net change in fund balance	2,986,091	4,785,625	1,546,718	(3,238,907)
Fund balance as of January 1	4,989,018	4,989,018	4,346,869	(642,149)
Fund balance as of December 31	\$ 7,975,109	\$ 9,774,643	\$ 5,893,587	\$ (3,881,056)

See accompanying notes to the financial statements

**Clark County Washington
Mental Health
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
Revenues				
General property taxes	\$ 756,268	\$ 756,268	\$ 587,568	\$ (168,700)
Timber harvest taxes	1,300	1,300	553	(747)
Excise and other taxes	1,654	1,654	2,184	530
Total taxes	<u>759,222</u>	<u>759,222</u>	<u>590,305</u>	<u>(168,917)</u>
Federal grants -- direct	3,675,000	1,161,434	168,661	(992,773)
Federal grants -- indirect	1,231,336	1,231,336	276,603	(954,733)
State grants	10,404,417	10,404,417	9,950,502	(453,915)
Intergovernmental revenues	43,357,632	43,357,632	21,214,304	(22,143,328)
Total intergovernmental	<u>58,668,385</u>	<u>56,154,819</u>	<u>31,610,070</u>	<u>(24,544,749)</u>
Health & human services	0	0	63,970	63,970
Total charges for services	<u>0</u>	<u>0</u>	<u>63,970</u>	<u>63,970</u>
Interest earnings	266,000	266,000	204,896	(61,104)
Rents and royalties	0	0	113	113
Other revenues	85,000	85,000	191,221	106,221
Total miscellaneous	<u>351,000</u>	<u>351,000</u>	<u>396,230</u>	<u>45,230</u>
Total revenues	<u>59,778,607</u>	<u>57,265,041</u>	<u>32,660,575</u>	<u>(24,604,466)</u>
Expenditures				
Health and human services				
Personal services	8,864,898	8,864,898	3,596,389	5,268,509
Supplies	2,000	2,000	37,223	(35,223)
Other services and charges	66,626,411	64,045,704	28,250,197	35,795,507
Interfund payment for services	1,549,294	1,549,294	1,238,095	311,199
Total health and human services	<u>77,042,603</u>	<u>74,461,896</u>	<u>33,121,904</u>	<u>41,339,992</u>
Debt service: interest	0	0	17	(17)
Total expenditures	<u>77,042,603</u>	<u>74,461,896</u>	<u>33,121,921</u>	<u>41,339,975</u>
Excess (deficiency) of revenues over expenditures	(17,263,996)	(17,196,855)	(461,346)	16,735,509
Other Financing Sources (Uses)				
Sale of capital assets	6,700	6,700	2,842	(3,858)
Transfers in	5,626,198	5,559,057	2,051,195	(3,507,862)
Transfers out	(4,796,000)	(2,920,618)	(300,000)	2,620,618
Total other financing sources (uses)	<u>836,898</u>	<u>2,645,139</u>	<u>1,754,037</u>	<u>(891,102)</u>
Net change in fund balance	(16,427,098)	(14,551,716)	1,292,691	15,844,407
Fund balance as of January 1	18,702,977	18,702,977	16,153,433	(2,549,544)
Fund balance as of December 31	<u>\$ 2,275,879</u>	<u>\$ 4,151,261</u>	<u>\$ 17,446,124</u>	<u>\$ 13,294,863</u>

See accompanying notes to the financial statements

Clark County Washington
County Roads
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year -To- Date	Variance with Final Budget Positive / (Negative)
Revenues				
General property taxes	\$ 62,939,046	\$ 62,939,046	\$ 30,027,193	\$(32,911,853)
Timber harvest	400,000	400,000	57,716	(342,284)
Excise and other taxes	40,000	40,000	14,465	(25,535)
Total taxes	<u>63,379,046</u>	<u>63,379,046</u>	<u>30,099,374</u>	<u>(33,279,672)</u>
Business licenses and permits	280,000	280,000	119,336	(160,664)
Non-business licenses and permits	177,090	177,090	154,267	(22,823)
Total licenses & permits	<u>457,090</u>	<u>457,090</u>	<u>273,603</u>	<u>(183,487)</u>
Federal entitlements	14,600	14,600	7,113	(7,487)
Federal grants -- indirect	9,266,000	9,473,625	2,170,963	(7,302,662)
State grants	10,249,000	10,292,875	5,487,172	(4,805,703)
State entitlements	12,588,337	12,588,337	6,212,790	(6,375,547)
Interlocal grants and entitlements	0	0	5,830,235	5,830,235
Intergovernmental	0	0	410,641	410,641
ARRA grants	0	2,500,000	145,217	(2,354,783)
Total intergovernmental	<u>32,117,937</u>	<u>34,869,437</u>	<u>20,264,131</u>	<u>(14,605,306)</u>
General government fees	17,494	17,494	7,905	(9,589)
Physical environment	2,851,000	2,851,000	1,697,035	(1,153,965)
Transportation	24,656,144	24,656,144	1,542,176	(23,113,968)
Economic environment	261,000	261,000	706,568	445,568
Interfund revenues	8,595,571	8,137,636	1,817,086	(6,320,550)
Total charges for services	<u>36,381,209</u>	<u>35,923,274</u>	<u>5,770,770</u>	<u>(30,152,504) #</u>
Fines and forfeitures	12,600	12,600	0	(12,600)
Total fines & forfeitures	<u>12,600</u>	<u>12,600</u>	<u>0</u>	<u>(12,600)</u>
Interest earnings	161,880	161,880	152,029	(9,851)
Rents and royalties	29,280	29,280	49,119	19,839
Donations	30,000	30,000	126,168	96,168
Other revenues	357,516	357,516	14,754	(342,762)
Total miscellaneous	<u>578,676</u>	<u>578,676</u>	<u>342,070</u>	<u>(236,606)</u>
Total revenues	<u>132,926,558</u>	<u>135,220,123</u>	<u>56,749,948</u>	<u>(78,470,175)</u>
Expenditures				
General government				
Other services and charges	30,774	30,774	46,429	(15,655)
Interfund payment for services	76,848	76,848	26,469	50,379
Total general government	<u>107,622</u>	<u>107,622</u>	<u>72,898</u>	<u>34,724</u>
Public Safety				
Personal services	367,700	98,533	100,111	(1,578)
Supplies	850	68	68	0
Other services and charges	5,624	3,723	1,603	2,120
Interfund payment for services	1,440,683	44,174	29,888	14,286
Total public safety	<u>\$ 1,814,857</u>	<u>\$ 146,498</u>	<u>\$ 131,670</u>	<u>\$ 14,828</u>

See accompanying notes to the financial statements

