

Clark County Washington
County Roads
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

	ADOPTED Original 2007/2008 Budget	CURRENT Final 2007/2008 Budget	Actual Biennium -To- Date	Variance with Final Budget Positive / (Negative)
<u>Revenues</u>				
General property taxes	\$61,648,456.00	\$61,648,456.00	\$ 63,253,154	\$ 1,604,698
Timber harvest	193,200	193,200	257,268	64,068
Excise and other taxes	14,458	14,458	26,307	11,849
Total taxes	<u>61,856,114</u>	<u>61,856,114</u>	<u>63,536,729</u>	<u>1,680,615</u>
Business licenses and permits	360,000	360,000	237,655	(122,345)
Non-business licenses and permits	109,748	109,748	227,285	117,537
Total licenses & permits	<u>469,748</u>	<u>469,748</u>	<u>464,940</u>	<u>(4,808)</u>
Federal entitlements	14,600	14,600	41,142	26,542
Federal grants -- indirect	16,322,000	16,322,000	12,508,893	(3,813,107)
State grants	6,883,000	7,383,000	3,769,318	(3,613,682)
State entitlements	14,089,494	14,089,494	12,819,017	(1,270,477)
Total intergovernmental	<u>37,309,094</u>	<u>37,809,094</u>	<u>29,138,370</u>	<u>(8,670,724)</u>
General government fees	17,494	17,494	35,398	17,904
Physical environment	3,510,034	7,010,034	5,130,181	(1,879,853)
Transportation	7,287,218	24,923,218	14,637,889	(10,285,329)
Economic environment	82,900	282,900	193,981	(88,919)
Interfund revenues	2,573,566	3,146,896	3,881,466	734,570
Total charges for services	<u>13,471,212</u>	<u>35,380,542</u>	<u>23,878,915</u>	<u>(11,501,627)</u>
Fines and forfeitures	12,600	12,600	33,678	21,078
Total fines & forfeitures	<u>12,600</u>	<u>12,600</u>	<u>33,678</u>	<u>21,078</u>
Interest earnings	77,730	77,730	302,782	225,052
Rents and royalties	48,280	48,280	49,193	913
Donations	0	0	405,525	405,525
Other revenues	271,516	271,516	439,537	168,021
Total miscellaneous	<u>397,526</u>	<u>397,526</u>	<u>1,197,037</u>	<u>799,511</u>
Total revenues	<u>113,516,294</u>	<u>135,925,624</u>	<u>118,249,669</u>	<u>(17,675,955)</u>
<u>Expenditures</u>				
General government				
Supplies	0	0	110	(110)
Other services and charges	30,774	30,774	88,510	(57,736)
Interfund payment for services	76,848	76,848	20,812	56,036
Total general government	<u>\$ 107,622</u>	<u>\$ 107,622</u>	<u>\$ 109,432</u>	<u>\$ (1,810)</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 Biennium Ended December 31, 2008

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium -To- Date	Variance with Final Budget Positive / (Negative)
Public Safety				
Personal services	\$ 330,002	\$ 364,067	\$ 357,988	\$ 6,079
Supplies	2,400	2,400	1,092	1,308
Other services and charges	10,800	10,800	4,703	6,097
Interfund payment for services	65,240	65,240	42,678	22,562
Total public safety	<u>408,442</u>	<u>442,507</u>	<u>406,461</u>	<u>36,046</u>
Transportation				
Personal services	28,600,089	29,386,154	27,676,569	1,709,585
Supplies	6,460,266	6,639,640	6,522,392	117,248
Other services and charges	17,473,850	17,787,898	16,484,466	1,303,432
Interfund payment for services	19,398,047	20,093,286	18,384,209	1,709,077
Capital outlays	47,716,552	68,206,352	43,237,857	24,968,495
Total transportation	<u>119,648,804</u>	<u>142,113,330</u>	<u>112,305,493</u>	<u>29,807,837</u>
Culture and recreation				
Personal services	0	0	1,177,951	(1,177,951)
Supplies	0	0	2,503	(2,503)
Other services and charges	0	0	987,949	(987,949)
Interfund payment for services	0	0	270,495	(270,495)
Capital outlays	6,000,000	23,636,000	10,624,320	13,011,680
Total culture and recreation	<u>6,000,000</u>	<u>23,636,000</u>	<u>13,063,218</u>	<u>10,572,782</u>
Debt service: interest	189,520	0	13,165	(13,165)
Total expenditures	<u>126,354,388</u>	<u>166,299,459</u>	<u>125,897,769</u>	<u>40,401,690</u>
Excess (deficiency) of revenues over expenditures	(12,838,094)	(30,373,835)	(7,648,100)	22,725,735
Issuance of long-term debt	2,748,000	2,748,000	4,400,000	1,652,000
Sale of capital assets	1,587,422	1,587,422	2,257,303	669,881
Transfers in	7,032,924	23,980,588	6,422,353	(17,558,235)
Transfers out	(2,428,985)	(2,428,985)	(2,294,757)	134,228
Total other financing sources (uses)	<u>8,939,361</u>	<u>25,887,025</u>	<u>10,784,899</u>	<u>(15,102,126)</u>
Net change in fund balance	(3,898,733)	(4,486,810)	3,136,799	7,623,609
Fund balance as of January 1	5,402,468	5,158,274	8,410,122	3,251,848
Prior period adjustments	0	0	1,405,899	1,405,899
Fund balance as of January 1 -restated	<u>5,402,468</u>	<u>5,158,274</u>	<u>9,816,021</u>	<u>4,657,747</u>
Fund balance as of December 31	<u>\$ 1,503,735</u>	<u>\$ 671,464</u>	<u>\$ 12,952,820</u>	<u>\$ 12,281,356</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 Biennium Ended December 31, 2008

	ADOPTED Original 2007/2008 <u>Budget</u>	CURRENT Final 2007/2008 <u>Budget</u>	Actual Biennium -To- Date	Variance with Final Budget Positive (Negative)
Revenues				
Non-business licenses and permits	\$90,000	\$90,000	\$80,430	(\$9,570)
Total licenses & permits	<u>90,000</u>	<u>90,000</u>	<u>80,430</u>	<u>(9,570)</u>
Federal grants -- direct	9,080,000	9,080,000	5,048,708	(4,031,292)
Federal grants -- indirect	6,714,936	6,714,936	6,162,886	(552,050)
State grants	2,899,028	2,899,028	1,690,660	(1,208,368)
Interlocal grants	0	0	(282,160)	(282,160)
Intergovernmental revenues	352,008	1,552,008	0	(1,552,008)
Total intergovernmental	<u>19,045,972</u>	<u>20,245,972</u>	<u>12,620,094</u>	<u>(7,625,878)</u>
General government fees	6,250,000	7,650,000	3,418,029	(4,231,971)
Public safety fees	0	0	22,830	22,830
Economic environment	800,000	800,000	865,992	65,992
Mental and physical health	2,450,156	2,450,156	0	(2,450,156)
Interfund revenues	6,170,296	6,170,296	8,148	(6,162,148)
Total charges for services	<u>15,670,452</u>	<u>17,070,452</u>	<u>4,314,999</u>	<u>(12,755,453)</u>
Rent and royalties	0	0	24,000	24,000
Interest earnings	2,000	2,000	615,226	613,226
Other revenues	580,000	580,000	1,738,516	1,158,516
Total miscellaneous	<u>582,000</u>	<u>582,000</u>	<u>2,377,742</u>	<u>1,795,742</u>
Total revenues	<u>35,388,424</u>	<u>37,988,424</u>	<u>19,393,265</u>	<u>(18,595,159)</u>
Expenditures				
Economic environment				
Personal services	8,282,468	5,875,102	4,741,035	1,134,067
Supplies	435,390	411,390	172,494	238,896
Other services and charges	27,017,329	27,867,341	17,507,823	10,359,518
Interfund payment for services	3,736,230	3,290,644	(1,015,020)	4,305,664
Total economic environment	<u>39,471,417</u>	<u>37,444,477</u>	<u>21,406,332</u>	<u>16,038,145</u>
Debt service: interest	0	0	1,283	(1,283)
Total expenditures	<u>39,471,417</u>	<u>37,444,477</u>	<u>21,407,615</u>	<u>16,036,862</u>
Excess (deficiency) of revenues over expenditures	(4,082,993)	543,947	(2,014,350)	(2,558,297)
Other Financing Sources (Uses)				
Transfers in	6,059,704	5,811,534	2,465,721	(3,345,813)
Transfers out	(542,126)	(567,126)	(497,125)	70,001
Total other financing sources (uses)	<u>5,517,578</u>	<u>5,244,408</u>	<u>1,968,596</u>	<u>(3,275,812)</u>
Net change in fund balance	1,434,585	5,788,355	(45,754)	(5,834,109)
Fund balance as of January 1	5,458,072	(1,403,935)	4,392,623	5,796,558
Fund balance as of December 31	<u>\$ 6,892,657</u>	<u>\$ 4,384,420</u>	<u>\$ 4,346,869</u>	<u>\$ (37,551)</u>

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