

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