

## STATISTICAL SECTION

This part of Clark County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, notes disclosures, and required supplementary information says about the government’s overall financial health.

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**CLARK COUNTY, WASHINGTON**  
**Net Assets by Component**  
**Last Five Fiscal Years**  
**(accrual basis of accounting)**  
**(in thousands)**

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<u>Governmental activities</u>					
Invested in capital assets, net of related debt	\$ 330,075	\$ 673,413 <sup>2</sup>	\$ 681,479	\$ 746,201	\$ 820,237
Restricted	67,301	65,053	108,815	104,299	112,924
Unrestricted <sup>1</sup>	104,627	104,470	32,074	32,745	43,776
Total governmental activities net assets	<u>\$ 502,003</u>	<u>\$ 842,936</u>	<u>\$ 822,368</u>	<u>\$ 883,245</u>	<u>\$ 976,937</u>
<u>Business -type activities</u>					
Invested in capital assets, net of related debt	83,479	88,409	115,687	125,897	140,933
Unrestricted	19,464	17,422	17,200	16,673	18,310
Total business-type activities net assets	<u>\$ 102,943</u>	<u>\$ 105,831</u>	<u>\$ 132,887</u>	<u>\$ 142,570</u>	<u>\$ 159,243</u>
<u>Primary government</u>					
Invested in capital assets, net of related debt	413,554	761,822	797,166	872,098	961,170
Restricted	67,301	65,053	108,815	104,299	112,924
Unrestricted	124,091	121,892	49,274	49,418	62,086
Total primary government net assets	<u>\$ 604,946</u>	<u>\$ 948,767</u>	<u>\$ 955,255</u>	<u>\$1,025,815</u>	<u>\$1,136,180</u>

1) Prior to 2004, property tax receivables were recorded for the current year and the following year's levy. In 2004, we restated property tax receivable amounts to include only the current year levy and delinquent amounts.

2) The invested in capital asset amount increased significantly in 2003 due to the retroactive reporting of major infrastructure capital assets, as required by GASB Statement # 34.

**CLARK COUNTY, WASHINGTON**  
**Changes in Net Assets Last Five Fiscal Years**  
**(accrual basis of accounting)**  
**(in thousands)**

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>Expenses</b>					
<b>Governmental activities:</b>					
General government	\$ 48,519	\$ 39,113	\$ 45,148	\$ 44,712	\$ 53,155
Public safety	53,117	54,458	56,823	59,224	63,225
Judicial	6,988	12,079	11,792	12,679	13,028
Physical environment	1,395	1,280	1,796	1,374	2,021
Transportation	21,130	30,215	25,823	30,082	24,832
Economic environment	19,621	16,203	19,529	18,373	22,923
Health and human services	27,645	44,121	46,237	48,835	50,513
Culture & recreation	10,348	10,701	8,348	11,024	17,660
Interest on long term debt	5,500	6,837	5,467	7,171	6,718
<b>Total governmental activities expenses</b>	<b>194,263</b>	<b>215,007</b>	<b>220,963</b>	<b>233,474</b>	<b>254,075</b>
<b>Business-type activities:</b>					
Solid waste	1,704	2,186	1,902	1,949	2,234
Water	3,078	2,884	3,915	3,886	7,168
Sewer	5,814	5,766	6,479	5,849	5,277
<b>Total business-type activities expenses</b>	<b>10,596</b>	<b>10,836</b>	<b>12,296</b>	<b>11,684</b>	<b>14,679</b>
<b>Total primary government expenses</b>	<b>204,859</b>	<b>225,843</b>	<b>233,259</b>	<b>245,158</b>	<b>268,754</b>
<b>Program Revenues</b>					
<b>Governmental activities:</b>					
Charges for service:					
General government	12,931	19,849	16,548	18,468	19,157
Public safety	4,915	4,424	4,272	3,143	6,468
Judicial	4,116	3,806	3,805	4,471	5,374
Physical environment	449	6,155	5,661	5,409	4,204
Transportation	6,175	5,007	9,191	5,461	5,872
Economic environment	13,393	10,339	12,299	14,313	15,418
Health and human services	3,337	7,502	5,474	3,091	2,800
Culture & recreation	5,445	5,452	5,936	6,583	7,759
Operating grants and contributions	47,491	55,019	59,719	63,917	80,052
Capital grants and contributions	15,986	49,424	29,833	32,364	37,582
<b>Total governmental activities program revenue</b>	<b>114,238</b>	<b>166,977</b>	<b>152,738</b>	<b>157,220</b>	<b>184,686</b>
<b>Business-type activities:</b>					
Charges for service:					
Solid waste	1,431	1,700	1,533	1,238	1,571
Water	4,514	4,600	4,856	4,797	4,875
Sewer	6,380	6,720	6,143	6,601	6,774
Operating grants and contributions	647	498	758	314	691
Capital grants and contributions	794	766	2,720	4,691	17,656
<b>Total business-type activities program revenues</b>	<b>13,766</b>	<b>14,284</b>	<b>16,010</b>	<b>17,641</b>	<b>31,567</b>
<b>Total primary government program revenue</b>	<b>128,004</b>	<b>181,261</b>	<b>168,748</b>	<b>174,861</b>	<b>216,253</b>
<b>Net (Expense)/Revenue</b>					
Governmental activities	(80,025)	(48,030)	(68,225)	(76,254)	(69,389)
Business-type activities	3,170	3,448	3,714	5,957	16,888
<b>Total primary government net (expense)/revenue</b>	<b>(76,855)</b>	<b>(44,582)</b>	<b>(64,511)</b>	<b>(70,297)</b>	<b>(52,501)</b>
<b>General Revenues and Other Changes in Net Assets</b>					
<b>Governmental activities:</b>					
Taxes					
Property taxes	70,240	73,428	71,845	78,389	84,896
Sales taxes	22,132	23,627	26,309	29,975	23,433
Excise and other taxes	11,547	13,932	15,528	19,595	19,214
Investment interest	5,677	2,332	2,996	5,522	9,818
Gain/(loss) on sale of capital asset	1,059	1,914	1,831	1,522	2,189
Transfers	285	840	142	140	683
<b>Total governmental activities</b>	<b>110,940</b>	<b>116,073</b>	<b>118,651</b>	<b>135,143</b>	<b>140,233</b>
<b>Business-type activities:</b>					
Investment interest	512	282	271	469	896
Gain/(loss) on sale of capital asset	(558)	0	0	(16)	0
Special item	0	0	7,341	0	0
Transfers	(285)	(840)	(142)	(140)	(683)
<b>Total business-type activities</b>	<b>(331)</b>	<b>(558)</b>	<b>7,470</b>	<b>313</b>	<b>213</b>
<b>Total primary government</b>	<b>110,609</b>	<b>115,515</b>	<b>126,121</b>	<b>135,456</b>	<b>140,446</b>
<b>Changes in Net Assets</b>					
Governmental activities	30,915	68,043	50,426	58,889	70,844
Business-type activities	2,839	2,890	11,184	6,270	17,101
<b>Total primary government</b>	<b>\$ 33,754</b>	<b>\$ 70,933</b>	<b>\$ 61,610</b>	<b>\$ 65,159</b>	<b>\$ 87,945</b>

Note: Changes in net assets on this schedule do not include prior period adjustments. Therefore this schedule does not account for the total change in net assets from one year to the next.

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General Fund					
Reserved	\$ 903,253	\$ 23,011	\$ 78,842	\$ 23,589	\$ 6,975
Unreserved, designated	0	0	1,499,145	3,065,826 <sup>2</sup>	3,215,836
Unreserved	7,585,607	10,876,055	10,438,265	12,424,245	15,031,627
Total general fund	8,488,860	10,899,066	12,016,252	15,513,660	18,254,438
All other Governmental Funds					
Reserved	2,177,574	5,361,213	1,789,300	1,738,884	1,571,885
Unreserved, designated					
Special revenue funds	4,500,000	3,783,061	6,719,125	6,131,883	5,704,731
Unreserved, report in:					
Special revenue funds	33,396,909	30,307,437	38,104,019	49,776,762	57,709,816
Capital projects funds	35,747,044	32,535,789	71,926,465 <sup>1</sup>	59,056,129	60,805,908
Debt service funds	58,202	427,789	285,760	375,741	703,992
Total all other governmental funds	75,879,729	72,415,289	118,824,669	117,079,399	126,496,332
Total governmental fund balances	<u>\$ 84,368,589</u>	<u>\$ 83,314,355</u>	<u>\$ 130,840,921</u>	<u>\$ 132,593,059</u>	<u>\$ 144,750,770</u>

- 1) The increase in Capital Projects unreserved fund balances relates to bond proceeds received for construction of the new Campus Health District Facility.
- 2) The increase in General fund designated fund balance is for a new assessment & taxation system.

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

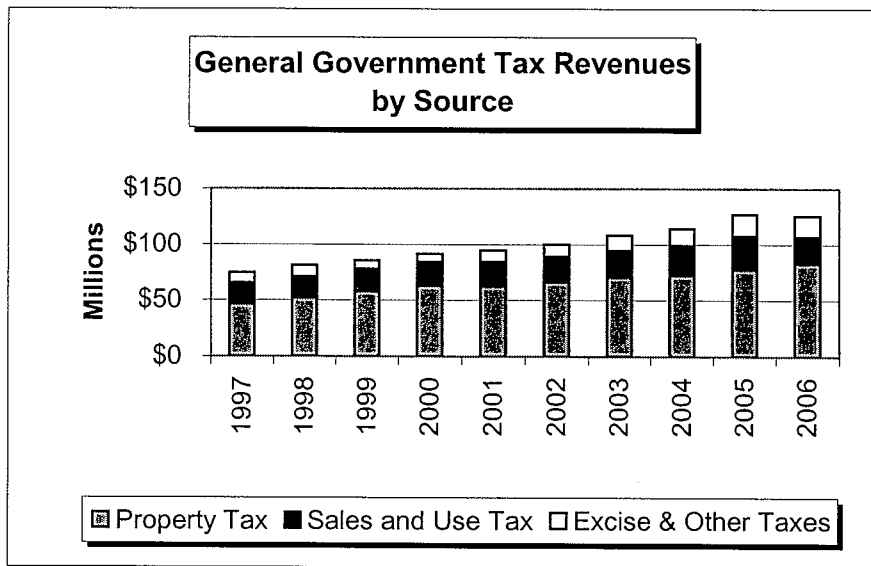
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b><u>Revenues</u></b>					
Taxes	\$100,144,280	\$108,171,048	\$114,219,866	\$127,008,259	\$ 125,804,791
Licenses	5,372,648	8,749,231	9,663,213	9,872,604	8,674,791
Intergovernmental	63,107,542	71,649,423	80,450,365	75,813,451	94,290,452
Charges for services	35,386,049	44,105,555	43,886,323	43,599,876	44,224,647
Fines	3,292,751	3,535,198	3,442,837	3,250,771	4,114,740
Investment earnings	5,128,709	2,303,294	2,815,409	5,183,170	9,272,930
Other revenues	4,827,908	5,510,002	5,687,282	7,622,648	10,270,118
Total revenues	217,259,887	244,023,751	260,165,295	272,350,779	296,652,469
<b><u>Expenditures</u></b>					
General government	35,640,265	31,549,725	31,578,386	33,100,926	35,209,298
Public safety	50,839,439	53,889,590	56,753,302	60,271,445	62,503,713
Judicial	6,938,888	10,996,065	11,484,412	12,596,430	12,663,651
Physical environment	1,701,896	1,340,812	1,797,304	1,935,880	2,025,739
Transportation	54,857,563	60,843,994	54,605,714	48,803,500	25,613,417
Economic environment	19,607,845	15,999,739	19,237,396	18,440,726	22,763,257
Health and human services	27,599,637	44,271,966	48,614,637	45,476,620	50,573,710
Culture and recreations	6,198,219	6,970,485	6,636,914	6,762,260	14,422,004
Capital outlay	31,841,081	22,275,616	32,983,358	36,502,146	40,928,084
Debt service:					
Principal	5,000,000	5,146,050	6,191,608	7,785,219	7,494,499
Interest	5,160,064	5,309,749	5,727,795	7,287,787	6,348,935
Total expenditures	245,384,897	258,593,791	275,610,826	278,962,939	280,546,307
Excess of revenues over (under) expenditures	(28,125,010)	(14,570,040)	(15,445,531)	(6,612,160)	16,106,162
<b><u>Other Financing Sources (Uses)</u></b>					
Issuance of long-term debt	3,635,000	10,490,000	59,702,500	9,002,500	650,000
Premium on long-term debt	0	0	1,919,897	776,781	2,780,724
Issuance of bond anticipation notes	1,318,500	0	11,379,500	0	0
Repayment from bond anticipation notes	0	0	(11,379,500)	0	0
Issuance of refunding debt	2,777,009	9,790,000	0	24,985,000	36,285,000
Repayment to refunded debt escrow	(2,760,612)	(9,962,981)	0	(25,349,701)	(38,717,472)
Sale of capital assets	1,056,231	1,964,930	1,982,664	3,837,435	2,423,608
Transfers in	30,144,579	34,514,686	28,342,938	36,121,101	35,039,634
Transfers out	(31,199,155)	(35,141,170)	(37,435,126)	(42,406,136)	(42,754,981)
Total other financing sources (uses)	4,971,552	11,655,465	54,512,873	6,966,980	(4,293,487)
Net change in fund balances	<u>\$ (23,153,458)</u>	<u>\$ (2,914,575)</u>	<u>\$ 39,067,342</u>	<u>\$ 354,820</u>	<u>\$ 11,812,675</u>
Debt services as a percentage of noncapital expenditures	5.00%	4.63%	5.17%	6.63%	6.13%

Note: Changes in fund balances on this schedule do not include prior period adjustments. Therefore this schedule does not account for the total change in fund balance from one year to the next.

**CLARK COUNTY, WASHINGTON**  
**Tax Revenues by Source, Governmental Funds<sup>1</sup>**  
**Last Ten Fiscal Years**  
**(modified basis of accounting)**

Year	Property Tax	Sales and Use Tax	Excise & Other Taxes	Total
1997	46,439,390	18,455,572	9,494,764	74,389,726
1998	52,001,988	18,592,909	10,549,359	81,144,256
1999	57,719,430	19,882,674	7,565,604	85,167,708
2000	63,062,994	20,916,369	7,281,981	91,261,344
2001	62,732,140	21,470,875	10,620,878	94,823,893
2002	66,465,730	22,131,848	11,546,702	100,144,280
2003	70,611,479	23,627,331	13,932,238	108,171,048
2004	72,382,692	26,309,287	15,527,887	114,219,866
2005	77,438,157	29,974,783	19,595,319	127,008,259
2006	83,157,251	23,432,988	19,214,552	125,804,791

(1) Includes General, Special Revenue, Debt Service, and Capital Project Funds



**CLARK COUNTY, WASHINGTON**  
**ASSESSED AND ESTIMATED VALUE OF TAXABLE PROPERTY**  
**Last Ten Fiscal Years**

	Real Property (1)		Personal Property (1)		Less Tax Exempt property (\$ Billions)	Total (2)		Percentage of Assessed to Estimated Actual Value	Total Direct Tax Rate
	Assessed Value (\$ Billions)	Estimates (3) Actual Value (\$ Billions)	Assessed Value (\$ Billions)	Estimates (3) Actual Value (\$ Billions)		Assessed Value (\$ Billions)	Estimates (3) Actual Value (\$ Billions)		
1997	\$17.94	\$18.63	\$0.78	\$0.87	N/A	\$18.72	\$19.50	96.01%	3.63
1998	\$19.75	\$20.25	\$0.84	\$0.90	N/A	\$20.59	\$21.15	97.33%	3.90
1999	\$21.05	\$22.06	\$0.79	\$0.83	N/A	\$21.84	\$22.89	95.40%	3.91
2000	\$22.05	\$23.94	\$0.90	\$0.93	N/A	\$22.95	\$24.87	92.28%	3.92
2001	\$23.00	\$24.53	\$0.92	\$0.96	N/A	\$23.92	\$25.48	93.87%	3.87
2002	\$24.63	\$25.81	\$0.87	\$0.90	N/A	\$25.50	\$26.72	95.46%	3.80
(4) 2003	\$26.52	\$27.80	\$0.77	\$0.79	N/A	\$27.29	\$28.59	95.44%	3.56
2004	\$28.85	\$30.34	\$0.72	\$0.73	N/A	\$29.57	\$31.07	95.17%	3.61
2005	\$33.46	\$35.37	\$0.71	\$0.71	\$3.47	\$30.70	\$32.41	94.72%	3.13
2006	\$41.94	\$42.45	\$0.82	\$0.88	\$3.58	\$39.18	\$39.71	98.67%	3.40

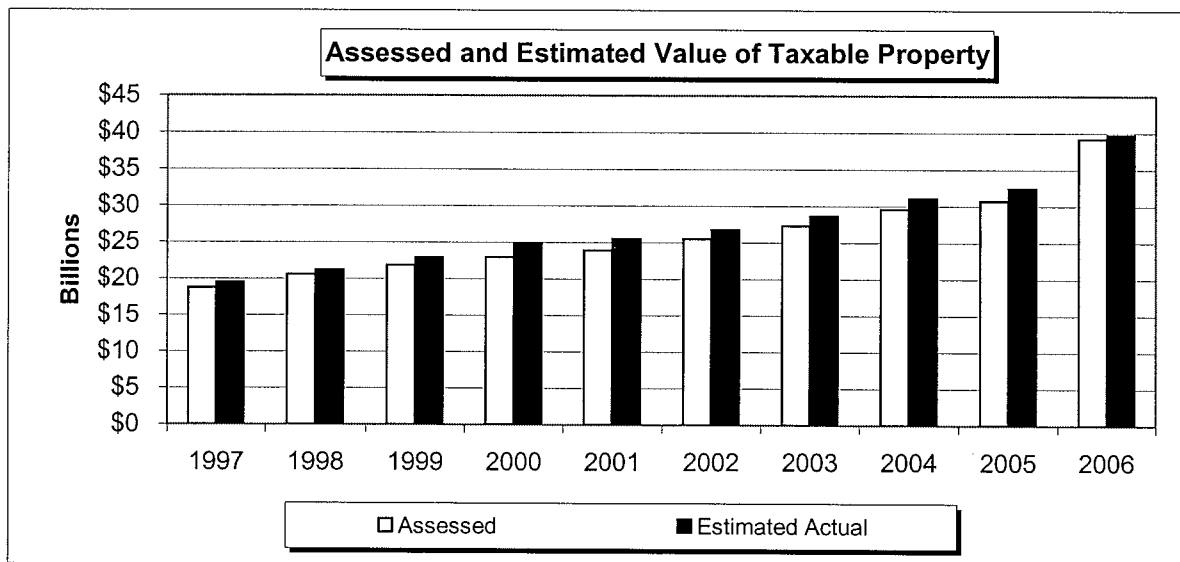
(1) Property assessed at 100% of fair value.

(2) The total assessed value for this table excludes personal utilities valuations.

(3) Estimated actual values are based on the State Department of Revenue ratio.

(4) The decrease in personal property is due to reclassification of some specific personal property to real property.

Note: Prior to 2005, exempt property was deducted from the real and personal property amounts and not shown separately



**CLARK COUNTY, WASHINGTON**  
**Principal Property Taxpayers**  
**Current Period and Eight Years Prior \***  
(amounts expressed in millions)

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2006</u>			<u>1998</u>		
		Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
Georgia Pacific**	Paper Products	\$257.76	1	0.75%	\$247.42	3	0.95%
Wafertech	Micro-electronics	223.12	2	0.65%	435.25	1	1.67%
SEH America	Micro-electronics	184.06	3	0.54%	365.53	2	1.41%
Columbia Tech Center	Investment Co	143.72	4	0.42%			
NW Natural Gas	Gas Utility	97.06	5	0.28%	48.11	10	0.19%
Hewlett Packard	Micro-electronics	84.82	6	0.25%	196.50	4	0.76%
Southwest WA Medical	Hospital	78.14	7	0.23%			
Fred Meyer	Retail	67.27	8	0.20%			
Qwest***	Telephone Utility	66.56	9	0.19%	84.93	5	0.33%
Legacy Health Care	Health Care	61.57	10	0.18%			
Frito Lay	Food Processing				60.12	6	0.23%
Pacificorp	Investment Co./Util				56.96	7	0.22%
Sharp Microelectronics	Micro-electronics				51.35	8	0.20%
Vanalco	Smelting				48.40	9	0.19%
Totals		<u>\$1,264.08</u>		<u>3.69%</u>	<u>\$1,347.14</u>		<u>5.18%</u>

\* 1997 data not available. Oldest data available is 1998.

\*\* formerly Fort James

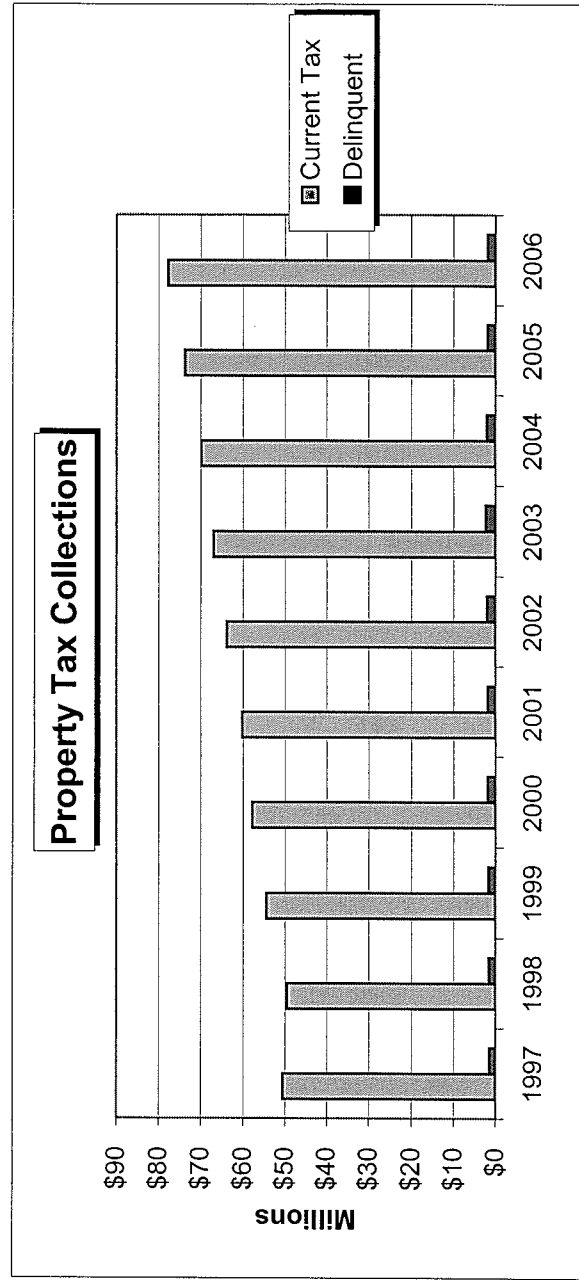
\*\*\* formerly US West

Source: Clark County Assessor's Department

**CLARK COUNTY, WASHINGTON  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

Fiscal Year Ended December 31	Total Tax		Current Tax		Percent Collected		Delinquent		Total Tax		Outstanding Delinquent Taxes		Percent of Total Tax Collections		Percent of Delinquent Taxes to	
	Levy	Collection	Collection	Tax Collection	Collected	Tax Collection	Delinquent	Collection	Collection	Current Year	Current Year	To Tax Levy	To Tax Levy			
1997	\$ 52,327,275	\$ 50,593,562	\$ 1,482,248	\$ 1,482,248	96.69%	\$ 1,482,248	\$ 52,075,810	\$ 1,733,713	\$ 1,733,713	99.52%	3.31%					
1998	\$ 51,672,699	\$ 49,554,005	\$ 1,605,816	\$ 1,605,816	95.90%	\$ 1,605,816	\$ 51,159,821	\$ 1,872,563	\$ 1,872,563	99.01%	3.62%					
1999	\$ 55,981,893	\$ 54,343,141	\$ 1,654,070	\$ 1,654,070	97.07%	\$ 1,654,070	\$ 55,997,211	\$ 1,982,507	\$ 1,982,507	100.03%	3.54%					
2000	\$ 59,821,656	\$ 57,770,731	\$ 1,798,423	\$ 1,798,423	96.57%	\$ 1,798,423	\$ 59,569,153	\$ 2,110,478	\$ 2,110,478	99.58%	3.53%					
2001	\$ 62,680,691	\$ 60,191,707	\$ 1,808,386	\$ 1,808,386	96.03%	\$ 1,808,386	\$ 62,000,093	\$ 2,337,034	\$ 2,337,034	98.91%	3.73%					
2002	\$ 66,128,191	\$ 63,817,355	\$ 2,083,169	\$ 2,083,169	96.51%	\$ 2,083,169	\$ 65,900,525	\$ 2,233,689	\$ 2,233,689	99.66%	3.38%					
2003	\$ 69,111,795	\$ 67,008,768	\$ 2,398,525	\$ 2,398,525	96.96%	\$ 2,398,525	\$ 69,407,293	\$ 1,960,506	\$ 1,960,506	100.43%	2.84%					
2004	\$ 72,015,555	\$ 69,849,794	\$ 2,054,293	\$ 2,054,293	96.99%	\$ 2,054,293	\$ 71,904,087	\$ 1,756,394	\$ 1,756,394	99.85%	2.44%					
2005	\$ 75,694,765	\$ 73,788,302	\$ 1,812,975	\$ 1,812,975	97.48%	\$ 1,812,975	\$ 75,601,277	\$ 1,845,920	\$ 1,845,920	99.88%	2.44%					
2006	\$ 78,166,793	\$ 77,696,491	\$ 1,810,136	\$ 1,810,136	99.40%	\$ 1,810,136	\$ 79,506,627	\$ 1,935,717	\$ 1,935,717	101.71%	2.48%					

Note: This includes tax levies for the County's General, Special Revenue, Debt Service, and Capital Projects Funds. This report does not crossfoot, as it does not take into account cancellations or supplements made during the year, nor adjustments made for city annexations.

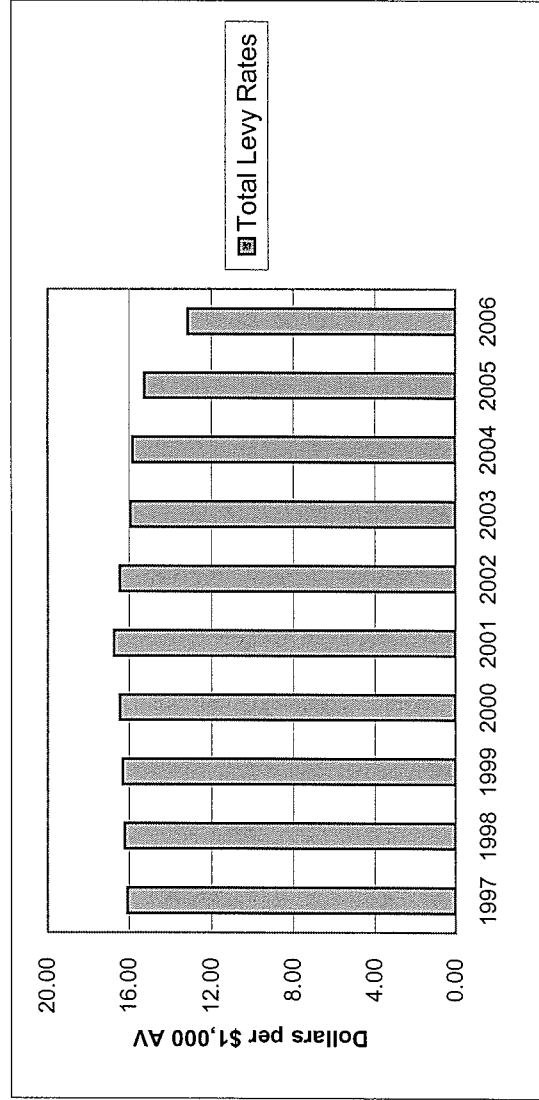


**CLARK COUNTY, WASHINGTON**  
**Property Tax Rates**

**Direct and Overlapping Governments**  
**Last Ten Fiscal Years**  
**(per \$1,000 of assessed value)**

Levy Year *	Clark County Direct Rates				Overlapping Rates										Total Direct & Overlapping Rates
	General Fund	Other			Total County	School Districts	Fire Districts	Cemetery Districts	Ports	Cities & Towns	State of Washington	Public Library			
		County Funds	County	Total											
1997	1.63	2.00	3.63	3.53	1.30	0.07	0.47	3.23	3.35	0.50					
1998	1.69	2.21	3.90	3.54	1.36	0.07	0.38	3.13	3.36	0.48					
1999	1.56	2.34	3.91	3.99	1.20	0.07	0.38	3.07	3.22	0.50					
2000	1.56	2.36	3.92	4.12	1.21	0.07	0.41	3.10	3.02	0.61					
2001	1.58	2.29	3.87	4.29	1.28	0.07	0.42	3.12	3.09	0.60					
2002	1.57	2.23	3.80	4.25	1.28	0.07	0.42	3.12	2.92	0.60					
2003	1.51	2.05	3.56	4.22	1.38	0.07	0.41	2.98	2.77	0.56					
2004	1.47	2.14	3.61	4.09	1.41	0.07	0.40	3.00	2.73	0.52					
2005	1.34	1.98	3.32	4.07	1.41	0.07	0.40	2.72	2.73	0.53					
2006	1.13	1.96	3.09	3.12	1.08	0.05	0.30	2.36	2.73	0.41					

\* Taxes collected in the following year.



**CLARK COUNTY, WASHINGTON**  
**Ratio of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

Year	<u>Governmental Activities</u>			<u>Business Type Activities</u>			<b>Total Primary Government</b>	Percentage of Personal Income	Total Debt Per Capita*
	General Obligation Bonds	Special Assessment Bonds	Capital Lease	General Obligation Bonds	Revenue Bonds	Capital Lease			
1997	48,584,422	2,138,954	0	2,935,578	52,595,000	496,585	106,750,539	1.31%	336.97
1998	65,898,960	1,413,954	0	2,676,040	50,890,000	240,755	121,119,709	1.39%	369.27
1999	71,308,476	793,954	0	2,406,524	49,115,000	52,645	123,676,599	1.35%	366.99
2000	66,965,459	518,954	11,378	2,124,541	47,255,000	0	116,875,332	1.16%	338.54
2001	99,467,420	413,954	7,012	1,827,580	41,790,000	0	143,505,966	1.35%	406.99
2002	94,799,359	408,954	1,318,500	610,641	39,745,000	0	136,882,454	1.28%	369.55
2003	98,012,520	408,954	1,231,077	287,480	37,600,000	0	137,540,031	1.24%	369.43
2004	150,053,149	263,954	1,141,605	146,851	28,975,000	0	180,580,559	1.55%	471.12
2005	149,640,000	228,954	1,024,445	0	27,020,000	0	177,913,399	1.42%	454.44
2006	142,675,000	228,954	950,717	0	24,950,000	0	168,804,671	NA	418.35

\* Population data can be found on the Schedule of Demographic and Economic Statistics in this section

**CLARK COUNTY, WASHINGTON**  
**Ratio of General Bonded Debt Outstanding**  
**Last Ten Fiscal Years**

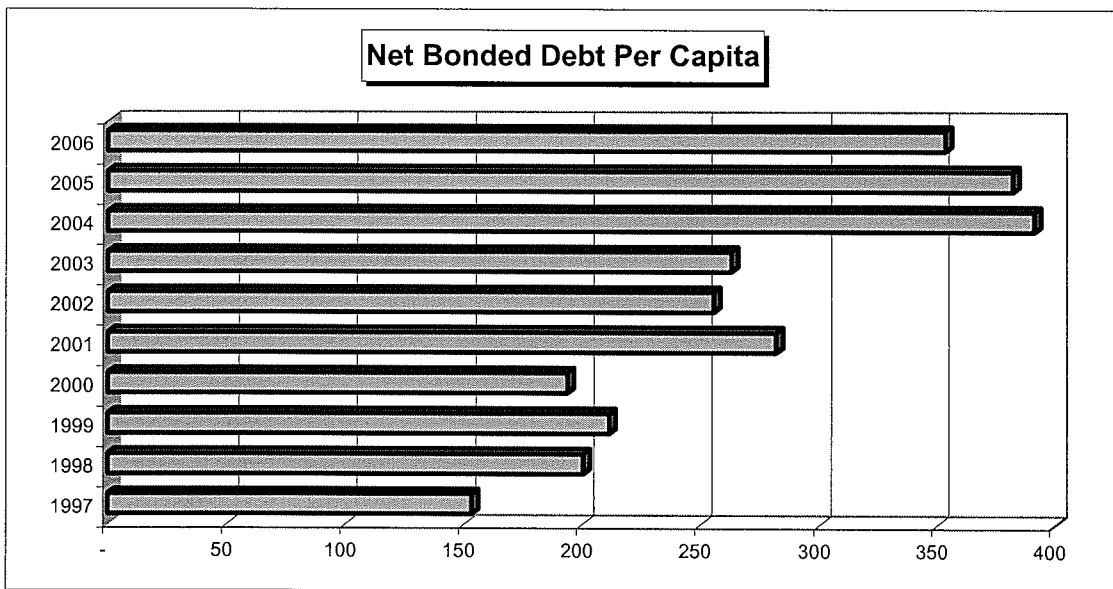
<u>Year</u>	<u>Population (1)</u>	<u>Assessed Value (2)</u>	<u>Gross Bonded Debt (3)</u>	<u>Less Debt Services Moneys Available</u>	<u>Less Debt Payable From Enterprise Fund Revenues (4)</u>	<u>Net Bonded Debt</u>	<u>Percentage of Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt per Capita</u>
1997	316,800	18,899,511,090	51,520,000	13,979	2,935,578	48,570,443	0.26%	153
1998	328,000	20,678,388,551	68,575,000	81,352	2,676,040	65,817,608	0.32%	201
1999	337,000	21,983,496,685	73,715,000	282	2,406,524	71,308,194	0.32%	212
2000	345,238	23,211,936,257	69,090,000	0	2,124,541	66,965,459	0.29%	194
2001	352,600	24,217,063,604	101,295,000	0	1,827,580	99,467,420	0.41%	282
2002	370,400	25,776,168,312	95,410,000	0	610,641	94,799,359	0.37%	256
2003	372,300	27,461,073,999	98,300,000	0	287,480	98,012,520	0.36%	263
2004	383,300	29,591,994,441	150,200,000	0	146,851	150,053,149	0.51%	391
2005	391,500	34,239,969,989	149,640,000	0	0	149,640,000	0.44%	382
2006	403,500	42,831,709,397	142,675,000	0	0	142,675,000	0.33%	354

(1) Washington State Office of Financial Management (OFM)

(2) Clark County Assessor

(3) Amount does not include special assessment, capital leases or revenue bonds.

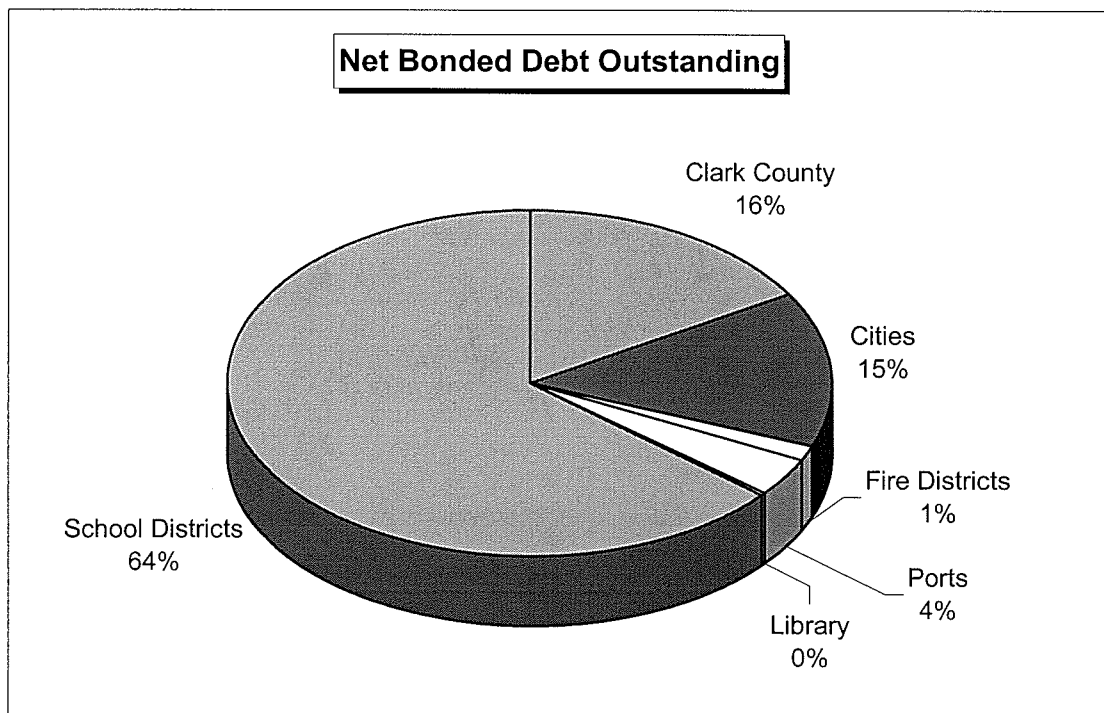
(4) These amounts include general obligation bonds that are being repaid from Sanitary Sewer Enterprise Funds.



**CLARK COUNTY, WASHINGTON**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES BONDED DEBT**  
**GENERAL OBLIGATION BONDS**  
**As of December 31, 2006**

<u>Jurisdiction</u>	<u>Net Bonded Debt Outstanding</u>	<u>Percentage Applicable to Clark County</u>	<u>Amount Applicable to Clark County</u>
Clark County (1)	\$156,276,295	100%	\$156,276,295
Cities	140,840,369	100%	140,840,369
Fire Districts	12,471,735	100%	12,471,735
Ports	35,379,151	100%	35,379,151
Library	902,657	100%	902,657
School Districts	<u>613,584,082</u>	100%	<u>613,584,082</u>
Total	<u><u>\$959,454,289</u></u>		<u><u>\$959,454,289</u></u>

(1) Excludes amounts available for repayment in the debt service fund, if any.



**CLARK COUNTY, WASHINGTON**  
**Legal Debt Margin Information**  
**Legal Debt Margin Calculation for Year 2006**

Assessed Valuation \* \$42,831,709,397

Limited Tax General Obligation Debt Capacity (non-voted):  
 Legal Limit @ 1 and 1/2 % on the assessed valuation 642,475,641  
 Less: Outstanding Debt (155,789,869)  
 Add: available assets 27,934,120  
 Remaining Capacity (non-voted) 514,619,892

Total General Obligation Debt Capacity (voted and non-voted):  
 Legal limit of 2 1/2% on the assessed valuation 1,070,792,735  
 Less: Outstanding Limited Tax General Obligation Bond Debt  
 Remaining Capacity (voted and non-voted) \$1,070,792,735

\* Does not include exempt assessed property values.

**CLARK COUNTY, WASHINGTON**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**  
**(in thousands)**

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Debt limit (non-voted)	\$ 283,493	\$ 310,176	\$ 369,752	\$ 348,179	\$ 363,256	\$ 386,643	\$ 411,916	\$ 443,880	\$ 513,600	\$ 642,476
Total net debt applicable to limit	52,660	68,575	73,715	69,090	101,295	115,064	119,007	147,898	157,807	155,790
Legal debt margin (voted and non-voted)	419,842	448,466	475,873	511,208	504,132	644,404	686,527	737,800	855,999	1,070,793
Total net debt applicable to the limit as a percentage of debt limit	18.58%	22.11%	19.94%	19.84%	27.89%	29.76%	28.89%	33.32%	30.73%	24.25%

**CLARK COUNTY, WASHINGTON  
SANITARY SEWER FUND  
REVENUE BONDS COVERAGE TEST**

<u>Year</u>	<u>Operating Revenues</u>	<u>Non-Operating Revenues</u>	<u>Operating Expenses (1)</u>	<u>Net Revenue Available for Debt Service</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Coverage (2)</u>
1997	6,624,313	2,369,837	1,573,389	7,420,761	1,635,000	2,987,306	4,622,306	1.61
1998	6,779,797	1,134,652	1,576,442	6,338,007	1,705,000	2,921,020	4,626,020	1.37
1999	6,694,485	568,071	1,566,483	5,696,073	1,775,000	2,845,231	4,620,231	1.23
2000	6,814,680	861,734	1,652,323	6,024,091	1,860,000	2,763,095	4,623,095	1.30
2001	6,933,871	765,361	1,691,884	6,007,348	2,275,000	1,714,311	3,989,311	1.51
2002	6,374,716	133,866	1,893,319	4,615,263	2,045,000	2,114,492	4,159,492	1.11
2003	6,716,040	86,607	2,109,118	4,693,529	2,145,000	2,012,023	4,157,023	1.13
2004	6,143,477	72,824	2,263,519	3,952,782	1,860,000	1,724,021	3,584,021	1.10
2005	6,601,404	105,203	2,375,587	4,331,020	1,955,000	1,451,482	3,406,482	1.27
2006	6,773,251	219,489	2,563,504	4,429,236	2,070,000	1,339,750	3,409,750	1.30
2007					2,050,000	1,222,750	3,272,750	
2008-2012					11,795,000	4,572,268	16,367,268	
2013-2016					11,105,000	1,434,895	12,539,895	

Note: The revenue bonds were first issued in 1995.

(1) = Total operating expense less depreciation.

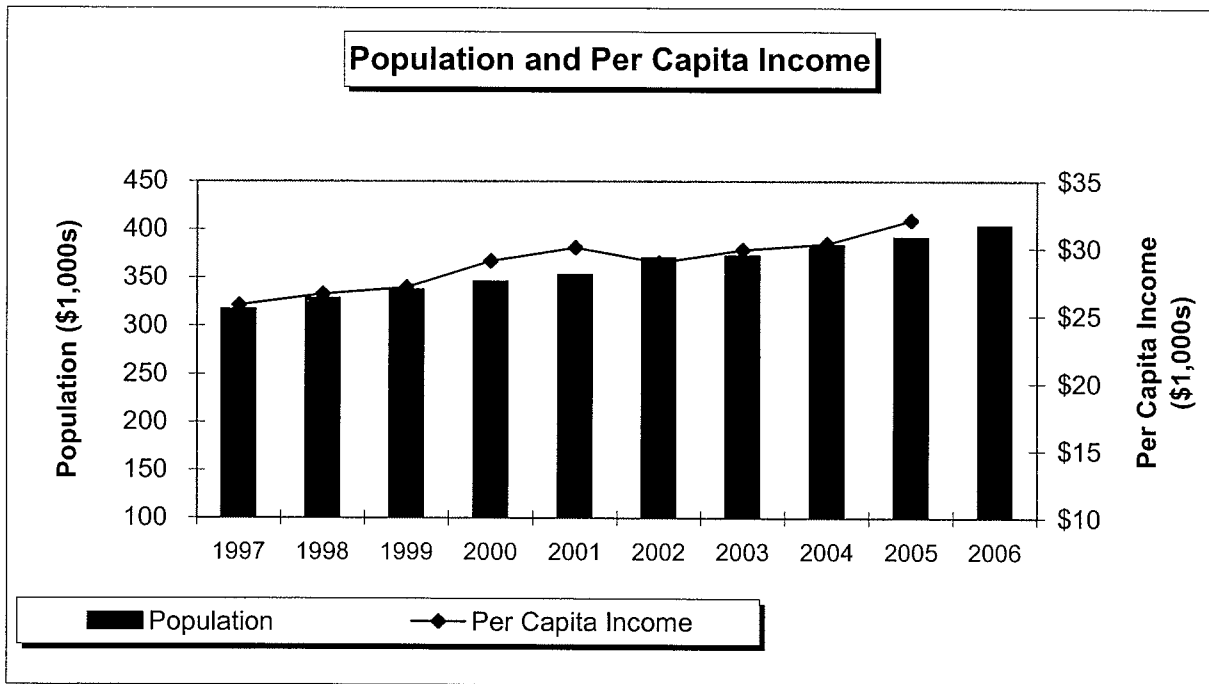
(2) = System Coverage is shown in the table below which includes the additional amounts available for coverage from Clark Regional Wastewater District. The bond covenants require Clark Regional Wastewater District to pay Clark County for 100% of the debt service on the bonds. (see notes to the financial statements: Note IV.H. Revenue Bonds)

<u>Year</u>	<u>County Revenues</u>	<u>CRWD Net Revenues</u>	<u>Operating Expenses (1)</u>	<u>Available for Debt Service</u>	<u>Debt Service</u>	<u>Coverage</u>
1997	8,994,150	4,121,773	1,573,389	11,542,534	4,622,306	2.50
1998	7,914,449	3,042,919	1,576,442	9,380,926	4,626,020	2.03
1999	7,262,556	3,397,837	1,566,483	9,093,910	4,620,231	1.97
2000	7,676,414	3,639,837	1,652,323	9,663,928	4,623,095	2.09
2001	7,699,232	4,231,841	1,691,884	10,239,189	3,989,311	2.57
2002	6,508,582	3,769,450	1,893,319	8,384,713	4,159,492	2.02
2003	6,802,647	4,191,291	2,109,118	8,884,820	4,157,023	2.14
2004	6,216,301	6,652,409	2,263,519	10,605,191	3,584,021	2.96
2005	6,706,607	8,274,518	2,375,587	12,605,538	3,406,482	3.70
2006	6,992,740	9,612,401	2,563,504	14,041,637	3,409,750	4.12
2007					3,272,750	
2008-2012					16,367,268	
2013-2016					12,539,895	

**CLARK COUNTY, WASHINGTON  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
Last Ten Fiscal Years**

Year	Population (1)	Personal Income (2)	Per Capita Income	School Enrollment (3)	Unemployment Rate (4)
1997	316,800	8,174,489,000	\$25,803	60,120	3.2%
1998	328,000	8,732,204,000	\$26,623	61,443	4.3%
1999	337,000	9,141,864,000	\$27,127	62,907	3.6%
2000	345,238	10,040,451,000	\$29,083	64,208	4.7%
2001	352,600	10,606,771,000	\$30,082	65,512	7.6%
2002	370,400	10,726,564,000	\$28,959	67,406	7.9%
2003	372,300	11,130,206,000	\$29,896	68,912	6.8%
2004	383,300	11,637,058,000	\$30,360	71,408	6.6%
2005	391,500	12,565,701,000	\$32,096	73,707	6.2%
2006	403,500	NA	NA	77,391	5.0%

Source: (1) Washington State Office of Fiscal Management  
 (2) U S Bureau of Economic Analysis  
 (3) WA Office of the Superintendent of Public Instruction  
 (4) Washington State Employment Security





**CLARK COUNTY, WASHINGTON**  
**Full-time Equivalent Clark County Employees by Function/Program**  
**Last Three Biennium's (as of adopted budget)**

<u>Function/Program</u>	<u>2001/2002</u>	<u>2003/2004</u>	<u>2005/2006</u>
<u>General Government</u>	172.01	176.75	177.95
Assessor/GIS	73.35	72.75	71.75
Auditor/Elections	50	56	56
Treasurer	22	23	24
Commissioners	11	11	11
Countywide/ESA services	5	4	4.2
Fair	1	1	1
Coop Extension	3	3	3
Board of Equalization	2	2	2
Weed Management	4.66	4	5
<u>Public Safety</u>	763.5	766.3	779.83
County Clerk	35	38	40
District Court	46	46.5	48.17
Superior Court	25	25	27
Juvenile	82.5	94.5	94.5
Sheriff	203.75	216.3	219.5
Custody	193.5	165	165
Child Abuse Intervention Center	5	5	5
Prosecuting Attorney/Child Support	97	101	104.66
Medical Examiner	6	6	6
Corrections	69.75	69	70
<u>Public Works</u>	267.5	257	260
Transportation	68.75	67.5	67.8
Water Resources	12	12	13
Public Works Administration	15	16.25	17.35
Environmental Services	26.25	22	21.6
Equipment	24.75	24.25	24.75
Road Operations	105.5	99	99.5
Parks Operations	15.25	16	16
<u>Community Development</u>	118.5	146	145.5
<u>Community Services</u>	63.75	70.75	71.25
<u>Public Health*</u>	-	126.2	143.55
<u>Internal Services</u>	122.4	140.8	141.4
Budget and Information Services	47	53	53
Human Resources	12.9	13.95	14.55
General Services/loss Control	19.5	23.3	23.3
Facilities	27	32.5	32.5
Public Information	6	6	6
Data Processing	10	12.05	12.05
<b>Grand Total</b>	<b>1,507.66</b>	<b>1,683.8</b>	<b>1,719.48</b>

Source: Clark County Budget Office Biennial Budget Adoption

\* Health District was added to County in 2003

**Clark County, Washington**  
**Capital Asset Statistics By Function**  
**Last Ten Fiscal Years**

<u>Function</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<u>Public Safety</u>										
Sheriff Patrol Units - Vehicles	138	127	107	136	141	151	161	n/a	123	126
Sheriff Patrol Units - Boats	2	2	2	2	2	2	2	2	2	2
<u>Transportation</u>										
Paved Roads (miles)	1,289	1,110	1,076	1,082	1,095	1,103	1,109	1,149	1,075	1,109
Streetslights									450	550
Traffic Signals	n/a	n/a	n/a	n/a	n/a	77	n/a	90	95	146
Railroad Tracks (miles)	33	33	33	33	33	33	33	33	33	33
<u>Culture and Recreation</u>										
Regional Parks	8	8	8	8	8	8	8	8	8	8
Parks Acreage (developed)	1,102	1,102	1,102	1,102	1,102	1,102	1,102	1,102	1,102	1,102
Exhibition Hall	0	0	0	0	0	0	0	1	1	1
Amphitheater	0	0	0	0	0	0	1	1	1	1
Golf Course	1	1	1	1	1	1	1	1	1	1
<u>Sewer</u>										
County Treatment Plant	1	1	1	1	1	1	1	1	1	1
Sanitary Sewers (miles)						6	6	6	6	6
Average Daily Treatment (millions of gallons per day)	n/a	n/a	n/a	n/a	n/a	5.85	6.51	6.49	6.69	7.3
Total Maximum Design Flow (millions of gallons per day)	n/a	n/a	n/a	n/a	n/a	10.3	10.3	10.3	10.3	10.3

Sources: Various county departments

Note: No capital asset indicators are available for general government function

**CLARK COUNTY, WASHINGTON**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years**

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<u>Transportation</u>										
Road - Paved (A)	1,289	1,110	1,076	1,082	1,095	1,103	1,109	1,149	1,075	1,109
<u>Public Safety</u>										
Fire Inspections (B)	n/a	n/a	2,637	2,552	2,764	2,564	2,944	3,064	3,344	2,434
Number of Paid Firefighters (C)	109	109	109	109	124	127	168	172	148	144
Number of Law Enforcement Employees:										
Commissioned (D)	135	134	131	124	129	128	128	122	123	127
Non commissioned (D)	216	216	243	261	258	256	256	254	268	246
Average Daily Jail Population	561	577	588	629	715	733	724	694	772	790
<u>Building Department (E):</u>										
Permits Issued	2,468	2,555	2,317	2,157	2,621	2,549	2,749	2,744	2,142	1,942
Value of Buildings (000's)	\$ 263,847	\$ 293,596	\$ 280,971	\$ 269,491	\$ 363,343	\$ 364,245	\$ 367,408	\$ 470,384	\$ 515,095	\$ 468,996
<u>Judicial (F)</u>										
District Court Filings	n/a	n/a	n/a	32,999	42,629	52,166	52,265	47,790	50,731	61,562
Superior Court Filings	n/a	n/a	n/a	13,435	13,480	13,549	14,334	15,221	14,940	14,187
<u>General Government</u>										
General Election (G)										
Number of Registered Voters	160,077	168,294	167,584	183,249	179,182	174,687	173,952	207,611	194,211	189,269
Number of Votes	80,930	98,357	83,731	137,290	63,277	93,975	54,680	172,277	101,149	116,505
Percentage of Reg. Voters Voting	51%	58%	50%	75%	35%	53.8%	31.4%	83.0%	52.1%	61.6%
<u>Public Schools (H)</u>										
Number of students	60,120	61,443	62,907	62,907	65,512	67,406	68,912	71,408	73,707	77,391

Sources:

- (A) Clark County Public Works Dept.
- (B) Clark County Fire Marshal
- (C) Clark County Fire Districts
- (D) Clark County Sheriff's Department
- (E) Clark County Dept of Community Development
- (F) Clark County Clerk's office
- (G) Clark County Elections Dept
- (H) Clark County School Districts