

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>
Expenses					
Governmental activities:					
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
Total governmental activities expenses	194,263	215,007	220,963	233,474	254,075
Business-type activities:					
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
Total business-type activities expenses	10,596	10,836	12,296	11,684	14,679
Total primary government expenses	204,859	225,843	233,259	245,158	268,754
Program Revenues					
Governmental activities:					
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
Total governmental activities program revenue	114,238	166,977	152,738	157,220	184,686
Business-type activities:					
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
Total business-type activities program revenues	13,766	14,284	16,010	17,641	31,567
Total primary government program revenue	128,004	181,261	168,748	174,861	216,253
Net (Expense)/Revenue					
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
Total primary government net (expense)/revenue	(76,855)	(44,582)	(64,511)	(70,297)	(52,501)
General Revenues and Other Changes in Net Assets					
Governmental activities:					
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
Total governmental activities	110,940	116,073	118,651	135,143	140,233
Business-type activities:					
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)
Total business-type activities	(331)	(558)	7,470	313	213
Total primary government	110,609	115,515	126,121	135,456	140,446
Changes in Net Assets					
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
Total primary government	\$ 33,754	\$ 70,933	\$ 61,610	\$ 65,159	\$ 87,945

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.