

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>
<u>Revenues</u>					
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	<u>217,259,887</u>	<u>244,023,751</u>	<u>260,165,295</u>	<u>272,350,779</u>	<u>296,652,469</u>
<u>Expenditures</u>					
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	<u>245,384,897</u>	<u>258,593,791</u>	<u>275,610,826</u>	<u>278,962,939</u>	<u>280,546,307</u>
Excess of revenues over (under) expenditures	(28,125,010)	(14,570,040)	(15,445,531)	(6,612,160)	16,106,162
<u>Other Financing Sources (Uses)</u>					
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)	<u>4,971,552</u>	<u>11,655,465</u>	<u>54,512,873</u>	<u>6,966,980</u>	<u>(4,293,487)</u>
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.