

**Clark County Washington**  
**County Roads**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2006**

	Original 2005/2006 <u>Budget</u>	Final 2005/2006 <u>Budget</u>	Actual Biennium -To- <u>Date</u>	Variance with Final Budget Positive / <u>(Negative)</u>
<b><u>Revenues</u></b>				
General property taxes	\$ 55,214,614	\$ 55,214,614	\$ 55,550,560	\$ 335,946
Timber harvest	193,200	193,200	491,960	298,760
Excise and other taxes	14,458	14,458	47,360	32,902
Total taxes	<u>55,422,272</u>	<u>55,422,272</u>	<u>56,089,880</u>	<u>667,608</u>
Business licenses and permits	360,000	360,000	311,539	(48,461)
Non-business licenses and permits	109,748	109,748	197,381	87,633
Total licenses & permits	<u>469,748</u>	<u>469,748</u>	<u>508,920</u>	<u>39,172</u>
Federal entitlements	14,600	14,600	28,657	14,057
Federal grants -- indirect	7,845,000	11,319,000	7,723,499	(3,595,501)
State grants	6,801,000	12,539,000	6,106,414	(6,432,586)
State shared revenues	0	0	1,486	1,486
State entitlements	11,716,800	12,386,800	12,052,201	(334,599)
Total intergovernmental	<u>26,377,400</u>	<u>36,259,400</u>	<u>25,912,257</u>	<u>(10,347,143)</u>
General government fees	17,493	17,493	22,844	5,351
Physical environment	1,434,055	3,462,055	2,972,575	(489,480)
Transportation	1,287,217	1,287,217	2,358,767	1,071,550
Economic environment	82,900	82,900	72,710	(10,190)
Interfund revenues	2,273,563	2,573,563	3,300,717	727,154
Total charges for services	<u>5,095,228</u>	<u>7,423,228</u>	<u>8,727,613</u>	<u>1,304,385</u>
Fines and forfeitures	12,600	12,600	14,244	1,644
Total fines & forfeitures	<u>12,600</u>	<u>12,600</u>	<u>14,244</u>	<u>1,644</u>
Interest earnings	77,730	77,730	221,105	143,375
Rents and royalties	48,280	48,280	40,018	(8,262)
Other revenues	271,516	271,516	199,868	(71,648)
Total miscellaneous	<u>397,526</u>	<u>397,526</u>	<u>460,991</u>	<u>63,465</u>
Total revenues	<u>87,774,774</u>	<u>99,984,774</u>	<u>91,713,905</u>	<u>(8,270,869)</u>
<b><u>Expenditures</u></b>				
General government				
Supplies	0	0	115	(115)
Other services and charges	29,374	29,374	63,050	(33,676)
Interfund payment for services	78,248	78,248	20,281	57,967
Total general government	<u>\$ 107,622</u>	<u>\$ 107,622</u>	<u>\$ 83,446</u>	<u>\$ 24,176</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 Year Ended December 31, 2006**

	Original 2005/2006 <u>Budget</u>	Final 2005/2006 <u>Budget</u>	Actual Biennium -To- <u>Date</u>	Variance with Final Budget Positive / <u>(Negative)</u>
Public Safety				
Personal services	\$ 870,019	\$ 362,944	\$ 324,486	\$ 38,458
Supplies	2,400	2,400	597	1,803
Other services and charges	10,800	10,800	6,904	3,896
Interfund payment for services	64,842	64,842	56,664	8,178
Total public safety	<u>948,061</u>	<u>440,986</u>	<u>388,651</u>	<u>52,335</u>
Transportation				
Personal services	27,239,436	26,594,969	24,632,151	1,962,818
Supplies	5,511,731	5,521,731	5,745,233	(223,502)
Other services and charges	13,647,331	13,918,527	13,886,173	32,354
Intergovernmental	0	0	3,091	(3,091)
Interfund payment for services	18,577,337	19,686,379	16,817,797	2,868,582
Capital outlays	29,076,155	44,706,236	40,565,612	4,140,624
Total transportation	<u>94,051,990</u>	<u>110,427,842</u>	<u>101,650,057</u>	<u>8,777,785</u>
Debt service: interest	189,520	189,520	68,930	120,590
Total expenditures	<u>95,297,193</u>	<u>111,165,970</u>	<u>102,191,084</u>	<u>8,974,886</u>
Excess (deficiency) of revenues over expenditures	(7,522,419)	(11,181,196)	(10,477,179)	704,017
Issuance of long-term debt	3,856,000	5,285,000	3,937,500	(1,347,500)
Sale of capital assets	1,587,421	1,587,421	4,723,428	3,136,007
Transfers in	4,498,923	7,797,923	6,071,080	(1,726,843)
Transfers out	(1,948,218)	(2,287,361)	(1,920,111)	367,250
Total other financing sources (uses)	<u>7,994,126</u>	<u>12,382,983</u>	<u>12,811,897</u>	<u>428,914</u>
Net change in fund balance	471,707	1,201,787	2,334,718	1,132,931
Fund balance as of January 1	1,891,263	3,471,420	4,306,592	835,172
Prior period adjustments	0	0	1,768,812	1,768,812
Fund balance as of January 1 -restated	<u>1,891,263</u>	<u>3,471,420</u>	<u>6,075,404</u>	<u>2,603,984</u>
Fund balance as of December 31	<u>\$ 2,362,970</u>	<u>\$ 4,673,207</u>	<u>\$ 8,410,122</u>	<u>\$ 3,736,915</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 Year Ended December 31, 2006**

	Original 2005/2006 <u>Budget</u>	Final 2005/2006 <u>Budget</u>	Actual Biennium -To- <u>Date</u>	Variance with Final Budget Positive (Negative)
<b><u>Revenues</u></b>				
Non-business licenses and permits	\$ 90,000	\$ 90,000	\$ 80,655	\$ (9,345)
Total licenses & permits	90,000	90,000	80,655	(9,345)
Federal grants -- direct	9,080,000	9,080,000	5,832,132	(3,247,868)
Federal grants -- indirect	6,697,164	7,014,935	6,231,573	(783,362)
State grants	1,681,256	1,899,027	1,200,374	(698,653)
Interlocal grants	0	500,000	304,156	(195,844)
Intergovernmental revenues	352,008	352,008	438,105	86,097
Total intergovernmental	17,810,428	18,845,970	14,006,340	(4,839,630)
General government fees	4,550,000	5,750,000	2,927,072	(2,822,928)
Economic environment	800,000	800,000	896,613	96,613
Mental and physical health	2,450,156	2,450,156	0	(2,450,156)
Interfund revenues	6,170,295	6,170,295	0	(6,170,295)
Total charges for services	13,970,451	15,170,451	3,823,685	(11,346,766)
Interest earnings	2,000	2,000	398,534	396,534
Other revenues	80,000	580,000	2,273,463	1,693,463
Total miscellaneous	82,000	582,000	2,671,997	2,089,997
Total revenues	31,952,879	34,688,421	20,582,677	(14,105,744)
<b><u>Expenditures</u></b>				
Economic environment				
Personal services	5,432,615	5,091,607	4,054,956	1,036,651
Supplies	105,600	435,389	175,328	260,061
Other services and charges	24,822,324	26,078,749	16,503,952	9,574,797
Interfund payment for services	3,141,106	3,352,032	(1,055,079)	4,407,111
Intergovernmental	0	0	20,074	(20,074)
Capital outlay	500,000	863,892	702,712	161,180
Total economic environment	34,001,645	35,821,669	20,401,943	15,419,726
Debt service: interest	0	0	3,753	(3,753)
Total expenditures	34,001,645	35,821,669	20,405,696	15,415,973
Excess (deficiency) of revenues over expenditures	(2,048,766)	(1,133,248)	176,981	1,310,229
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	1,833,568	2,410,047	2,365,047	(45,000)
Transfers out	(497,709)	(542,709)	(497,709)	45,000
Total other financing sources (uses)	1,335,859	1,867,338	1,867,338	0
Net change in fund balance	(712,907)	734,090	2,044,319	1,310,229
Fund balance as of January 1	6,711,412	814,441	2,518,190	1,703,749
Prior period adjustment	0	0	(169,886)	(169,886)
Fund balance as of January 1 - restated	6,711,412	814,441	2,348,304	1,533,863
Fund balance as of December 31	\$ 5,998,505	\$ 1,548,531	\$ 4,392,623	\$ 2,844,092

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