

Clark County Washington
County Building Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
Revenues				
Non-business licenses and permits	\$ 12,142,837	\$ 12,142,837	\$ 3,849,801	\$ (8,293,036)
Total licenses and permits	12,142,837	12,142,837	3,849,801	(8,293,036)
Intergovernmental revenues	54,500	54,500	0	(54,500)
Total intergovernmental	54,500	54,500	0	(54,500)
General government fees	17,800	17,800	2,789	(15,011)
Public safety	0	0	119,537	119,537
Physical environment	284,666	284,666	210,045	(74,621)
Transportation	457,042	457,042	397,727	(59,315)
Economic environment	10,063,710	10,063,710	2,779,973	(7,283,737)
Interfund revenues	1,374,444	4,368,810	2,117,157	(2,251,653)
Total charges for services	12,197,662	15,192,028	5,627,228	(9,564,800)
Interest earnings	0	0	21,787	21,787
Other revenues	0	0	465	465
Total miscellaneous	0	0	22,252	22,252
Total revenues	24,394,999	27,389,365	9,499,281	(17,890,084)
Expenditures				
Public safety				
Personal services	5,685,193	5,751,285	2,643,824	3,107,461
Supplies	128,928	166,528	72,608	93,920
Other services and charges	89,409	89,409	104,833	(15,424)
Interfund payment for services	932,640	2,572,773	1,212,022	1,360,751
Total public safety	6,836,170	8,579,995	4,033,287	4,546,708
Physical environment				
Personal services	127,410	0	0	0
Other services and charges	109,000	0	0	0
Total physical environment	236,410	0	0	0
Transportation				
Personal services	290,218	0	0	0
Supplies	10,000	0	0	0
Other services and charges	5,000	0	0	0
Interfund payment for services	(66,324)	0	0	0
Total transportation	\$ 238,894	\$ 0	\$ 0	\$ 0

Clark County Washington
County Building Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 <u>Budget</u>	Final 2007/2008 <u>Budget</u>	Actual Year -To- <u>Date</u>	Variance with Final Budget Positive <u>(Negative)</u>
Economic environment				
Personal services	\$ 12,305,522	\$ 12,322,467	\$ 6,046,429	\$ 6,276,038
Supplies	432,151	432,151	123,732	308,419
Other services and charges	1,610,601	1,648,401	504,165	1,144,236
Interfund payment for services	3,511,456	5,843,612	2,557,337	3,286,275
Total economic environment	<u>17,859,730</u>	<u>20,246,631</u>	<u>9,231,663</u>	<u>11,014,968</u>
Debt service: interest	0	0	3,517	(3,517)
Total expenditures	<u>25,171,204</u>	<u>28,826,626</u>	<u>13,268,467</u>	<u>15,558,159</u>
Excess (deficiency) of revenues over expenditures	(776,205)	(1,437,261)	(3,769,186)	(2,331,925)
<u>Other Financing Sources (Uses)</u>				
Transfers in	(459,834)	2,050,159	1,803,279	(246,880)
Total other financing sources (uses)	<u>(459,834)</u>	<u>2,050,159</u>	<u>1,803,279</u>	<u>(246,880)</u>
Net change in fund balance	(1,236,039)	612,898	(1,965,907)	(2,578,805)
Fund balance as of January 1	<u>2,306,845</u>	<u>2,306,845</u>	<u>978,382</u>	<u>(1,328,463)</u>
Fund balance as of December 31	<u>\$ 1,070,806</u>	<u>\$ 2,919,743</u>	<u>\$ (987,525)</u>	<u>\$ (3,907,268)</u>

Clark County Washington
Sheriff Special Investigation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Fines and forfeitures	\$ 160,000	\$ 160,000	\$ 65,497	\$ (94,503)
Total fines & forfeitures	160,000	160,000	65,497	(94,503)
Interest earnings	24,000	24,000	8,992	(15,008)
Donations	0	0	7,500	7,500
Other revenues	21,000	21,000	4,913	(16,087)
Total miscellaneous	45,000	45,000	21,405	(23,595)
Total revenues	205,000	205,000	86,902	(118,098)
Excess (deficiency) of revenues over expenditures	205,000	205,000	86,902	(118,098)
<u>Other Financing Sources (Uses)</u>				
Transfers out	(109,500)	(274,500)	(40,000)	234,500
Total other financing sources (uses)	(109,500)	(274,500)	(40,000)	234,500
Net change in fund balance	95,500	(69,500)	46,902	116,402
Fund balance as of January 1	239,285	239,285	177,156	(62,129)
Fund balance as of December 31	\$ 334,785	\$ 169,785	\$ 224,058	\$ 54,273

**Clark County Washington
Veterans Assistance Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007**

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
General property taxes	\$ 571,876	\$ 571,876	\$ 314,848	\$ (257,028)
Timber harvest taxes	1,316	1,316	1,043	(273)
Excise and other taxes	1,446	1,446	832	(614)
Total taxes	574,638	574,638	316,723	(257,915)
Federal entitlements	0	0	1	1
Total intergovernmental	0	0	1	1
Interest earnings	70,000	70,000	70,684	684
Rents and royalties	0	0	62	62
Total miscellaneous	70,000	70,000	70,746	746
Total revenues	644,638	644,638	387,470	(257,168)
<u>Expenditures</u>				
Economic environment				
Personal services	23,278	23,278	18,873	4,405
Supplies	2,000	2,000	0	2,000
Other services and charges	1,095,000	1,095,000	693,149	401,851
Interfund payment for services	52,000	52,000	31,238	20,762
Total economic environment	1,172,278	1,172,278	743,260	429,018
Total expenditures	1,172,278	1,172,278	743,260	429,018
Excess (deficiency) of revenues over expenditures	(527,640)	(527,640)	(355,790)	171,850
<u>Other Financing Sources (Uses)</u>				
Sale of capital assets	4,900	4,900	5,239	339
Total other financing sources (uses)	4,900	4,900	5,239	339
Net change in fund balance	(522,740)	(522,740)	(350,551)	172,189
Fund balance as of January 1	1,353,966	122,017	1,499,544	1,377,527
Fund balance as of December 31	\$ 831,226	\$ (400,723)	\$ 1,148,993	\$ 1,549,716

Clark County Washington
Permanent Reserve Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
Fund balance as of January 1	\$ 6,128,802	\$ 6,128,802	\$ 6,628,802	\$ 500,000
Fund balance as of December 31	\$ 6,128,802	\$ 6,128,802	\$ 6,628,802	\$ 500,000

Clark County Washington
Criminal Victim Witness Assistance Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
State grants	\$ 14,200	\$ 32,456	\$ 17,957	\$ (14,499)
Total intergovernmental	14,200	32,456	17,957	(14,499)
General government fees	445,372	445,372	303,359	(142,013)
Total charges for services	445,372	445,372	303,359	(142,013)
Interest earnings	18,000	18,000	19,989	1,989
Total miscellaneous	18,000	18,000	19,989	1,989
Total revenues	477,572	495,828	341,305	(154,523)
<u>Expenditures</u>				
General government				
Personal services	502,728	502,728	301,938	200,790
Supplies	4,000	4,000	204	3,796
Other services and charges	104,512	122,768	35,672	87,096
Interfund payment for services	64,052	50,628	24,368	26,260
Total general government	675,292	680,124	362,182	317,942
Total expenditures	675,292	680,124	362,182	317,942
Excess (deficiency) of revenues over expenditures	(197,720)	(184,296)	(20,877)	163,419
<u>Other Financing Sources (Uses)</u>				
Transfers in	67,000	67,000	33,500	(33,500)
Total other financing sources (uses)	67,000	67,000	33,500	(33,500)
Net change in fund balance	(130,720)	(117,296)	12,623	129,919
Fund balance as of January 1	393,218	393,218	373,930	(19,288)
Fund balance as of December 31	\$ 262,498	\$ 275,922	\$ 386,553	\$ 110,631

Clark County Washington
Weed Management Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
State grants	\$ 94,734	\$ 94,734	\$ 89,607	\$ (5,127)
Intergovernmental revenues	255,484	329,984	170,957	(159,027)
Total intergovernmental	350,218	424,718	260,564	(164,154)
Interest earnings	1,600	1,600	6,059	4,459
Total miscellaneous	1,600	1,600	6,059	4,459
Total revenues	351,818	426,318	266,623	(159,695)
<u>Expenditures</u>				
Physical environment				
Personal services	1,026,461	1,030,259	530,209	500,050
Supplies	30,976	39,726	59,624	(19,898)
Other services and charges	226,016	276,830	110,308	166,522
Capital outlay	52,750	64,750	30,211	34,539
Interfund payment for services	146,926	136,348	66,417	69,931
Total physical environment	1,483,129	1,547,913	796,769	751,144
Total expenditures	1,483,129	1,547,913	796,769	751,144
Excess (deficiency) of revenues over expenditures	(1,131,311)	(1,121,595)	(530,146)	591,449
<u>Other Financing Sources (Uses)</u>				
Transfers in	941,970	941,970	453,635	(488,335)
Total other financing sources (uses)	941,970	941,970	453,635	(488,335)
Net change in fund balance	(189,341)	(179,625)	(76,511)	103,114
Fund balance as of January 1	228,331	228,331	148,084	(80,247)
Fund balance as of December 31	\$ 38,990	\$ 48,706	\$ 71,573	\$ 22,867

Clark County Washington
Developmental Disability Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
General property taxes	\$ 756,268	\$ 756,268	\$ 530,028	\$ (226,240)
Timber harvest taxes	1,300	1,300	1,765	465
Excise and other taxes	1,654	1,654	1,405	(249)
Total taxes	<u>759,222</u>	<u>759,222</u>	<u>533,198</u>	<u>(226,024)</u>
Federal entitlements	0	0	1	1
State grants	6,991,458	6,991,458	3,037,941	(3,953,517)
Intergovernmental revenues	0	0	225,352	225,352
Total intergovernmental	<u>6,991,458</u>	<u>6,991,458</u>	<u>3,263,294</u>	<u>(3,728,164)</u>
Interest earnings	3,600	3,600	39,899	36,299
Rents and royalties	100	100	102	2
Other revenues	0	0	789	789
Total miscellaneous	<u>3,700</u>	<u>3,700</u>	<u>40,790</u>	<u>37,090</u>
Total revenues	<u>7,754,380</u>	<u>7,754,380</u>	<u>3,837,282</u>	<u>(3,917,098)</u>
<u>Expenditures</u>				
Health and human services				
Personal services	796,773	796,773	407,034	389,739
Supplies	1,000	1,000	2,886	(1,886)
Other services and charges	6,780,368	6,780,368	3,119,226	3,661,142
Interfund payment for services	206,916	201,730	159,807	41,923
Total health and human services	<u>7,785,057</u>	<u>7,779,871</u>	<u>3,688,953</u>	<u>4,090,918</u>
Debt service: interest	0	0	1	(1)
Total expenditures	<u>7,785,057</u>	<u>7,779,871</u>	<u>3,688,954</u>	<u>4,090,917</u>
Excess (deficiency) of revenues over expenditures	(30,677)	(25,491)	148,328	173,819
<u>Other Financing Sources (Uses)</u>				
Sale of capital assets	6,726	6,726	8,808	2,082
Total other financing sources (uses)	<u>6,726</u>	<u>6,726</u>	<u>8,808</u>	<u>2,082</u>
Net change in fund balance	(23,951)	(18,765)	157,136	175,901
Fund balance as of January 1	856,659	856,659	812,993	(43,666)
Fund balance as of December 31	<u>\$ 832,708</u>	<u>\$ 837,894</u>	<u>\$ 970,129</u>	<u>\$ 132,235</u>

Clark County Washington
Substance Abuse Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Federal grants -- indirect	\$ 4,575,890	\$ 4,575,890	\$ 1,612,746	\$ (2,963,144)
State grants	5,883,832	5,883,832	4,017,006	(1,866,826)
State entitlements	240,000	240,000	96,226	(143,774)
Intergovernmental revenues	0	0	178,943	178,943
Total intergovernmental	10,699,722	10,699,722	5,904,921	(4,794,801)
Health & human services	0	0	16,854	16,854
Total charges for services	0	0	16,854	16,854
Interest earnings	0	0	12,108	12,108
Rents and royalties	0	0	6,228	6,228
Other revenues	0	0	527	527
Total miscellaneous	0	0	18,863	18,863
Total revenues	10,699,722	10,699,722	5,940,638	(4,759,084)
<u>Expenditures</u>				
Health and human services				
Personal services	1,277,125	1,277,125	643,902	633,223
Supplies	1,000	1,000	20,781	(19,781)
Other services and charges	11,617,770	11,617,770	4,803,254	6,814,516
Interfund payment for services	256,416	253,530	254,474	(944)
Total health and human services	13,152,311	13,149,425	5,722,411	7,427,014
Debt service: interest	0	0	4,065	(4,065)
Total expenditures	13,152,311	13,149,425	5,726,476	7,422,949
Excess (deficiency) of revenues over expenditures	(2,452,589)	(2,449,703)	214,162	2,663,865
<u>Other Financing Sources (Uses)</u>				
Transfers in	39,100	122,000	41,175	(80,825)
Total other financing sources (uses)	39,100	122,000	41,175	(80,825)
Net change in fund balance	(2,413,489)	(2,327,703)	255,337	2,583,040
Fund balance as of January 1	2,535,637	2,535,637	465,910	(2,069,727)
Fund balance as of December 31	\$ 122,148	\$ 207,934	\$ 721,247	\$ 513,313

Clark County Washington
Special Law Enforcement Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Retail sales and use taxes	\$ 10,674,388	\$ 10,674,388	\$ 4,876,342	\$ (5,798,046)
Total taxes	10,674,388	10,674,388	4,876,342	(5,798,046)
Interest earnings	28,000	28,000	91,316	63,316
Total miscellaneous	28,000	28,000	91,316	63,316
Total revenues	10,702,388	10,702,388	4,967,658	(5,734,730)
Excess (deficiency) of revenues over expenditures	10,702,388	10,702,388	4,967,658	(5,734,730)
<u>Other Financing Sources (Uses)</u>				
Transfers out	(10,674,388)	(10,674,388)	(5,337,194)	5,337,194
Total other financing sources (uses)	(10,674,388)	(10,674,388)	(5,337,194)	5,337,194
Net change in fund balance	28,000	28,000	(369,536)	(397,536)
Fund balance as of January 1	513,650	513,650	1,823,240	1,309,590
Fund balance as of December 31	\$ 541,650	\$ 541,650	\$ 1,453,704	\$ 912,054

Clark County Washington
Auditor's O & M Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
State entitlements	\$ 140,000	\$ 140,000	\$ 195,242	\$ 55,242
Total intergovernmental	140,000	140,000	195,242	55,242
General government fees	743,000	743,000	329,454	(413,546)
Interfund revenues	0	0	6,600	6,600
Total charges for services	743,000	743,000	336,054	(406,946)
Interest earnings	28,000	28,000	69,572	41,572
Total miscellaneous	28,000	28,000	69,572	41,572
Total revenues	911,000	911,000	600,868	(310,132)
<u>Expenditures</u>				
General government				
Supplies	30,422	30,422	12,641	17,781
Other services and charges	295,320	295,320	72,253	223,067
Capital outlay	187,000	187,000	51,197	135,803
Interfund payment for services	223,000	223,000	98,515	124,485
Total general government	735,742	735,742	234,606	501,136
Total expenditures	735,742	735,742	234,606	501,136
Excess (deficiency) of revenues over expenditures	175,258	175,258	366,262	191,004
<u>Other Financing Sources (Uses)</u>				
Transfers out	0	(250,000)	(184,596)	65,404
Total other financing sources (uses)	0	(250,000)	(184,596)	65,404
Net change in fund balance	175,258	(74,742)	181,666	256,408
Fund balance as of January 1	928,563	928,563	1,172,011	243,448
Fund balance as of December 31	\$ 1,103,821	\$ 853,821	\$ 1,353,677	\$ 499,856

Clark County Washington
CRESA Emergency Services Communication
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Excise and other taxes	\$ 4,982,029	\$ 5,861,928	\$ 2,728,781	\$ (3,133,147)
Total taxes	4,982,029	5,861,928	2,728,781	(3,133,147)
Interest earnings	0	0	22,295	22,295
Total miscellaneous	0	0	22,295	22,295
Total revenues	4,982,029	5,861,928	2,751,076	(3,110,852)
<u>Expenditures</u>				
Public safety				
Intergovernmental	480,760	961,518	234,517	727,001
Total public safety	480,760	961,518	234,517	727,001
Debt service: interest	119,736	119,736	28,122	91,614
Total expenditures	600,496	1,081,254	262,639	818,615
Excess (deficiency) of revenues over expenditures	4,381,533	4,780,674	2,488,437	(2,292,237)
<u>Other Financing Sources (Uses)</u>				
Interfund loan proceeds	488,316	488,316	0	(488,316)
Transfers out	(3,187,013)	(3,586,154)	(727,589)	2,858,565
Total other financing sources (uses)	(2,698,697)	(3,097,838)	(727,589)	2,370,249
Net change in fund balance	1,682,836	1,682,836	1,760,848	78,012
Fund balance as of January 1	68,001	68,001	(1,107,454)	(1,175,455)
Fund balance as of December 31	\$ 1,750,837	\$ 1,750,837	\$ 653,394	\$ (1,097,443)

Clark County Washington
Child Abuse Intervention Center Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Federal grants -- direct	\$ 20,000	\$ 53,000	\$ 7,328	\$ (45,672)
State grants	0	131,460	30,884	(100,576)
Intergovernmental revenues	400,000	573,132	290,404	(282,728)
Total intergovernmental	420,000	757,592	328,616	(428,976)
General government fees	0	0	1,114	1,114
Public safety	0	0	501	501
Total charges for services	0	0	1,615	1,615
Interest earnings	8,000	8,000	5,765	(2,235)
Donations	9,000	23,000	26,052	3,052
Other revenues	0	24,200	0	(24,200)
Total miscellaneous	17,000	55,200	31,817	(23,383)
Total revenues	437,000	812,792	362,048	(450,744)
<u>Expenditures</u>				
Public safety				
Personal services	715,709	718,989	371,562	347,427
Supplies	10,400	100,860	177,627	(76,767)
Other services and charges	167,916	626,380	150,347	476,033
Interfund payment for services	50,452	47,172	18,339	28,833
Total public safety	944,477	1,493,401	717,875	775,526
Debt service: interest	0	0	929	(929)
Total expenditures	944,477	1,493,401	718,804	774,597
Excess (deficiency) of revenues over expenditures	(507,477)	(680,609)	(356,756)	323,853
<u>Other Financing Sources (Uses)</u>				
Transfers in	373,874	547,006	301,563	(245,443)
Total other financing sources (uses)	373,874	547,006	301,563	(245,443)
Net change in fund balance	(133,603)	(133,603)	(55,193)	78,410
Fund balance as of January 1	156,675	156,675	172,300	15,625
Prior Period Adjustment	0	0	(47,890)	(47,890)
Fund balance as of January 1-restated	156,675	156,675	124,410	(32,265)
Fund balance as of December 31	\$ 23,072	\$ 23,072	\$ 69,217	\$ 46,145

**Clark County Washington
Narcotics Task Force Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007**

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Federal grants -- direct	\$ 24,000	\$ 24,000	\$ 85,249	\$ 61,249
Federal entitlements	0	207,000	168,329	(38,671)
Federal grants -- indirect	200,000	212,000	2,210	(209,790)
Intergovernmental revenues	0	0	6,321	6,321
Total intergovernmental	224,000	443,000	262,109	(180,891)
Interfund revenues	24,000	24,000	11,375	(12,625)
Total charges for services	24,000	24,000	11,375	(12,625)
Fines and forfeitures	76,400	76,400	26,622	(49,778)
Total fines & forfeitures	76,400	76,400	26,622	(49,778)
Interest earnings	14,000	14,000	27,504	13,504
Rents and royalties	12,000	12,000	0	(12,000)
Other revenues	600,000	600,000	156,787	(443,213)
Total miscellaneous	626,000	626,000	184,291	(441,709)
Total revenues	950,400	1,169,400	484,397	(685,003)
<u>Expenditures</u>				
Public safety				
Supplies	208,500	215,500	57,925	157,575
Other services and charges	603,336	615,336	263,978	351,358
Intergovernmental	0	200,000	0	200,000
Interfund payment for services	165,758	165,758	84,241	81,517
Total public safety	977,594	1,196,594	406,144	790,450
Total expenditures	977,594	1,196,594	406,144	790,450
Excess (deficiency) of revenues over expenditures	(27,194)	(27,194)	78,253	105,447
<u>Other Financing Sources (Uses)</u>				
Transfers out	(110,152)	(110,152)	(55,076)	55,076
Total other financing sources (uses)	(110,152)	(110,152)	(55,076)	55,076
Net change in fund balance	(137,346)	(137,346)	23,177	160,523
Fund balance as of January 1	445,186	445,186	245,019	(200,167)
Fund balance as of December 31	\$ 307,840	\$ 307,840	\$ 268,196	\$ (39,644)

Clark County Washington
Anti Profiteering Revolving Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
Revenues				
Interest earnings	\$ 2,000	\$ 2,000	\$ 3,298	\$ 1,298
Total miscellaneous	2,000	2,000	3,298	1,298
Total revenues	2,000	2,000	3,298	1,298
Excess (deficiency) of revenues over expenditures	2,000	2,000	3,298	(1,298)
Net change in fund balance	2,000	2,000	3,298	1,298
Fund balance as of January 1	60,695	60,695	63,222	2,527
Fund balance as of December 31	\$ 62,695	\$ 62,695	\$ 66,520	\$ 3,825

Clark County Washington
Clark County Fair Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Federal grants -- indirect	\$ 0	\$ 0	\$ 4,718	\$ 4,718
State grants	0	0	8,155	8,155
State entitlements	170,000	170,000	84,233	(85,767)
Total intergovernmental	170,000	170,000	97,106	(72,894)
Culture and recreation	2,241,964	2,241,964	1,018,499	(1,223,465)
Total charges for services	2,241,964	2,241,964	1,018,499	(1,223,465)
Interest earnings	0	0	28,875	28,875
Rents and royalties	3,976,224	4,035,224	2,041,323	(1,993,901)
Other revenues	931,728	967,560	436,864	(530,696)
Total miscellaneous	4,907,952	5,002,784	2,507,062	(2,495,722)
Total revenues	7,319,916	7,414,748	3,622,667	(3,792,081)
<u>Expenditures</u>				
Culture and recreation				
Personal services	645,436	515,219	256,419	258,800
Supplies	529,120	608,544	288,646	319,898
Other services and charges	5,789,642	5,935,695	2,861,273	3,074,422
Capital outlay	105,000	154,040	112,485	41,555
Interfund payment for services	163,480	173,399	108,958	64,441
Total culture and recreation	7,232,678	7,386,897	3,627,781	3,759,116
Debt service: interest	0	0	9	(9)
Total expenditures	7,232,678	7,386,897	3,627,790	3,759,107
Excess (deficiency) of revenues over expenditures	87,238	27,851	(5,123)	(32,974)
<u>Other Financing Sources (Uses)</u>				
Transfers in	99,000	169,000	147,514	(21,486)
Transfers out	0	(70,378)	(60,000)	10,378
Total other financing sources (uses)	99,000	98,622	87,514	(11,108)
Net change in fund balance	186,238	126,473	82,391	(44,082)
Fund balance as of January 1	303,708	303,708	348,942	45,234
Fund balance as of December 31	\$ 489,946	\$ 430,181	\$ 431,333	\$ 1,152

Clark County Washington
Emergency Medical Services Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Intergovernmental revenues	\$ 0	\$ 12,144	\$ 0	\$ (12,144)
Total intergovernmental	0	12,144	0	(12,144)
Public safety	1,459,894	1,459,894	551,009	(908,885)
Total charges for services	1,459,894	1,459,894	551,009	(908,885)
Fines and forfeitures	52,000	52,000	39,833	(12,167)
Total fines & forfeitures	52,000	52,000	39,833	(12,167)
Interest earnings	16,000	16,000	16,023	23
Total miscellaneous	16,000	16,000	16,023	23
Total revenues	1,527,894	1,540,038	606,865	(933,173)
<u>Expenditures</u>				
Public safety				
Intergovernmental	1,592,954	1,605,098	748,165	856,933
Total public safety	1,592,954	1,605,098	748,165	856,933
Total expenditures	1,592,954	1,605,098	748,165	856,933
Excess (deficiency) of revenues over expenditures	(65,060)	(65,060)	(141,300)	(76,240)
Net change in fund balance	(65,060)	(65,060)	(141,300)	(76,240)
Fund balance as of January 1	143,778	143,778	281,502	137,724
Fund balance as of December 31	\$ 78,718	\$ 78,718	\$ 140,202	\$ 61,484

Clark County Washington
Radio Communications Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Public safety	\$ 2,167,984	\$ 2,167,984	\$ 1,099,903	\$ (1,068,081)
Total charges for services	2,167,984	2,167,984	1,099,903	(1,068,081)
Interest earnings	2,500	2,500	19,173	16,673
Other revenues	189,448	189,448	134,825	(54,623)
Total miscellaneous	191,948	191,948	153,998	(37,950)
Total revenues	2,359,932	2,359,932	1,253,901	(1,106,031)
<u>Expenditures</u>				
Public safety				
Intergovernmental	1,641,069	1,641,069	819,912	821,157
Total public safety	1,641,069	1,641,069	819,912	821,157
Total expenditures	1,641,069	1,641,069	819,912	821,157
Excess (deficiency) of revenues over expenditures	718,863	718,863	433,989	(284,874)
<u>Other Financing Sources (Uses)</u>				
Transfers out	(761,243)	(761,243)	(486,298)	274,945
Total other financing sources (uses)	(761,243)	(761,243)	(486,298)	274,945
Net change in fund balance	(42,380)	(42,380)	(52,309)	(9,929)
Fund balance as of January 1	199,707	199,707	486,297	286,590
Fund balance as of December 31	\$ 157,327	\$ 157,327	\$ 433,988	\$ 276,661

Clark County Washington
Tri-Mountain Golf O&M Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Culture and recreation	\$ 950,000	\$ 950,000	\$ 30,000	\$ (920,000)
Total charges for services	950,000	950,000	30,000	(920,000)
Interest earnings	5,000	5,000	20,923	15,923
Other revenues	0	0	27,793	27,793
Total miscellaneous	5,000	5,000	48,716	43,716
Total revenues	955,000	955,000	78,716	(876,284)
<u>Expenditures</u>				
Culture and recreation				
Other services and charges	500,000	500,000	76	499,924
Capital outlay	955,000	955,000	439,894	515,106
Total culture and recreation	1,455,000	1,455,000	439,970	1,015,030
Total expenditures	1,455,000	1,455,000	439,970	1,015,030
Excess (deficiency) of revenues over expenditures	(500,000)	(500,000)	(361,254)	138,746
<u>Other Financing Sources (Uses)</u>				
Sale of capital assets	0	0	1,000	1,000
Transfers in	1,630,000	1,630,000	815,000	(815,000)
Transfers out	(1,143,213)	(1,143,213)	(571,956)	571,257
Total other financing sources (uses)	486,787	486,787	244,044	(242,743)
Net change in fund balance	(13,213)	(13,213)	(117,210)	(103,997)
Fund balance as of January 1	232,116	232,116	51,183	(180,933)
Fund balance as of December 31	\$ 218,903	\$ 218,903	\$ (66,027)	\$ (284,930)

Clark County Washington
Industrial Revenue Bond Corp. Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Economic environment	\$ 0	\$ 0	\$ 1,500	\$ 1,500
Total charges for services	0	0	1,500	1,500
Total revenues	0	0	1,500	1,500
<u>Expenditures</u>				
General government				
Other services and charges	34,000	34,000	1,680	32,320
Total general government	34,000	34,000	1,680	32,320
Total expenditures	34,000	34,000	1,680	32,320
Excess (deficiency) of revenues over expenditures	(34,000)	(34,000)	(180)	33,820
Net change in fund balance	(34,000)	(34,000)	(180)	33,820
Fund balance as of January 1	105,799	105,799	100,649	(5,150)
Fund balance as of December 31	\$ 71,799	\$ 71,799	\$ 100,469	\$ 28,670

Clark County Washington
GIS Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
General government fees	\$ 655,066	\$ 655,066	\$ 220,837	\$ (434,229)
Interfund revenues	856,000	856,000	858,392	2,392
Total charges for services	<u>1,511,066</u>	<u>1,511,066</u>	<u>1,079,229</u>	<u>(431,837)</u>
Interest earnings	2,000	2,000	30,816	28,816
Total miscellaneous	<u>2,000</u>	<u>2,000</u>	<u>30,816</u>	<u>28,816</u>
Total revenues	<u>1,513,066</u>	<u>1,513,066</u>	<u>1,110,045</u>	<u>(403,021)</u>
<u>Expenditures</u>				
General government				
Personal services	3,145,236	3,177,338	1,680,641	1,496,697
Supplies	101,900	101,900	62,781	39,119
Other services and charges	405,700	405,700	135,925	269,775
Interfund payment for services	117,921	85,819	42,737	43,082
Total general government	<u>3,770,757</u>	<u>3,770,757</u>	<u>1,922,084</u>	<u>1,848,673</u>
Debt service: interest	0	0	1	(1)
Total expenditures	<u>3,770,757</u>	<u>3,770,757</u>	<u>1,922,085</u>	<u>1,848,672</u>
Excess (deficiency) of revenues over expenditures	(2,257,691)	(2,257,691)	(812,040)	1,445,651
<u>Other Financing Sources (Uses)</u>				
Transfers in	2,175,612	2,424,676	1,461,402	(963,274)
Total other financing sources (uses)	<u>2,175,612</u>	<u>2,424,676</u>	<u>1,461,402</u>	<u>(963,274)</u>
Net change in fund balance	(82,079)	166,985	649,362	482,377
Fund balance as of January 1	440,130	440,130	292,846	(147,284)
Fund balance as of December 31	<u>\$ 358,051</u>	<u>\$ 607,115</u>	<u>\$ 942,208</u>	<u>\$ 335,093</u>

Clark County Washington
CJA 0.1% Sales Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Retail sales and use taxes	\$ 6,841,070	\$ 6,841,070	\$ 3,050,882	\$ (3,790,188)
Total taxes	6,841,070	6,841,070	3,050,882	(3,790,188)
Interest earnings	22,430	22,430	39,699	17,269
Total miscellaneous	22,430	22,430	39,699	17,269
Total revenues	6,863,500	6,863,500	3,090,581	(3,772,919)
Excess (deficiency) of revenues over expenditures	6,863,500	6,863,500	3,090,581	(3,772,919)
<u>Other Financing Sources (Uses)</u>				
Transfers out	(6,811,994)	(6,811,994)	(3,405,997)	3,405,997
Total other financing sources (uses)	(6,811,994)	(6,811,994)	(3,405,997)	3,405,997
Net change in fund balance	51,506	51,506	(315,416)	(366,922)
Fund balance as of January 1	286,646	286,646	881,451	594,805
Fund balance as of December 31	\$ 338,152	\$ 338,152	\$ 566,035	\$ 227,883

Clark County Washington
BJA-Block Grant Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Federal grants -- direct	\$ 265,000	\$ 265,000	\$ 62,176	\$ (202,824)
Total intergovernmental	265,000	265,000	62,176	(202,824)
Interest earnings	0	0	9,964	9,964
Total miscellaneous	0	0	9,964	9,964
Total revenues	265,000	265,000	72,140	(192,860)
<u>Expenditures</u>				
Public safety				
Supplies	32,000	32,000	43,489	(11,489)
Other services and charges	175,534	175,534	2,361	173,173
Interfund payment for services	0	0	187	(187)
Total public safety	207,534	207,534	46,037	161,497
Total expenditures	207,534	207,534	46,037	161,497
Excess (deficiency) of revenues over expenditures	57,466	57,466	26,103	(31,363)
Net change in fund balance	57,466	57,466	26,103	(31,363)
Fund balance as of January 1	96,390	96,390	96,034	(356)
Fund balance as of December 31	\$ 153,856	\$ 153,856	\$ 122,137	\$ (31,719)

Clark County Washington
Solid Waste Closure Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Interest earnings	\$ 0	\$ 0	\$ 732,013	\$ 732,013
Total miscellaneous	0	0	732,013	732,013
Total revenues	0	0	732,013	732,013
<u>Expenditures</u>				
Physical environment				
Other services and charges	1,532,476	1,532,476	686,391	846,085
Total physical environment	1,532,476	1,532,476	686,391	846,085
Total expenditures	1,532,476	1,532,476	686,391	846,085
Excess (deficiency) of revenues over expenditures	(1,532,476)	(1,532,476)	45,622	1,578,098
Net change in fund balance	(1,532,476)	(1,532,476)	45,622	1,578,098
Fund balance as of January 1	12,641,838	12,641,838	14,327,047	1,685,209
Fund balance as of December 31	\$ 11,109,362	\$ 11,109,362	\$ 14,372,669	\$ 3,263,307

Clark County Washington
Jail Commissary Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
General government fees	\$ 1,105,000	\$ 1,255,000	\$ 472,300	\$ (782,700)
Total charges for services	1,105,000	1,255,000	472,300	(782,700)
Interest earnings	16,000	16,000	45,854	29,854
Other revenues	450,000	600,000	488,664	(111,336)
Total miscellaneous	466,000	616,000	534,518	(81,482)
Total revenues	1,571,000	1,871,000	1,006,818	(864,182)
<u>Expenditures</u>				
Public safety				
Supplies	1,452,500	2,127,500	779,916	1,347,584
Other services and charges	118,500	118,500	17,207	101,293
Capital outlay	0	0	366,713	(366,713)
Interfund payment for services	0	0	110,992	(110,992)
Total public safety	1,571,000	2,246,000	1,274,828	971,172
Total expenditures	1,571,000	2,246,000	1,274,828	971,172
Excess (deficiency) of revenues over expenditures	0	(375,000)	(268,010)	106,990
Net change in fund balance	0	(375,000)	(268,010)	106,990
Fund balance as of January 1	722,312	722,312	732,365	10,053
Fund balance as of December 31	\$ 722,312	\$ 347,312	\$ 464,355	\$ 117,043

Clark County Washington
Juvenile Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Interest earnings	\$ 0	\$ 0	\$ 2,944	\$ 2,944
Other revenues	8,000	8,000	1,906	(6,094)
Total miscellaneous	8,000	8,000	4,850	(3,150)
Total revenues	8,000	8,000	4,850	(3,150)
<u>Expenditures</u>				
Public safety				
Supplies	18,000	18,000	6,684	11,316
Other services and charges	2,000	2,000	0	2,000
Total public safety	20,000	20,000	6,684	13,316
Total expenditures	20,000	20,000	6,684	13,316
Excess (deficiency) of revenues over expenditures	(12,000)	(12,000)	(1,834)	10,166
Net change in fund balance	(12,000)	(12,000)	(1,834)	10,166
Fund balance as of January 1	34,306	34,306	55,771	21,465
Fund balance as of December 31	\$ 22,306	\$ 22,306	\$ 53,937	\$ 31,631

Clark County Washington
Health Department
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
Revenues				
Business licenses and permits	\$ 2,210,262	\$ 2,385,284	\$ 1,104,424	\$ (1,280,860)
Non-business licenses and permits	2,821,698	2,317,804	893,058	(1,424,746)
Total licenses and permits	5,031,960	4,703,088	1,997,482	(2,705,606)
Federal grants -- indirect	10,360,509	8,572,111	5,079,069	(3,493,042)
State grants	6,970,041	5,738,627	2,761,438	(2,977,189)
State entitlements	2,745,500	2,745,500	2,005,699	(739,801)
Intergovernmental revenues	1,614,572	1,725,938	560,833	(1,165,105)
Total intergovernmental	21,690,622	18,782,176	10,407,039	(8,375,137)
Health & human services	2,154,949	2,480,462	1,167,218	(1,313,244)
Interfund revenues	3,453,334	5,684,641	2,660,718	(3,023,923)
Total charges for services	5,608,283	8,165,103	3,827,936	(4,337,167)
Interest earnings	137,500	295,000	178,055	(116,945)
Insurance recoveries	29,666	29,666	20,542	(9,124)
Donations	262,006	169,892	115,902	(53,990)
Other revenues	128,300	131,296	21,235	(110,061)
Total miscellaneous	557,472	625,854	335,734	(290,120)
Total revenues	32,888,337	32,276,221	16,568,191	(15,708,030)
Expenditures				
Health and human services				
Personal services	19,884,503	21,584,568	10,462,896	11,121,672
Supplies	849,076	1,157,106	453,963	703,143
Other services and charges	2,228,886	2,868,514	1,370,786	1,497,728
Intergovernmental	9,769,290	8,320,825	3,775,501	4,545,324
Interfund payment for services	5,042,286	4,184,793	1,816,858	2,367,935
Total health and human services	37,774,041	38,115,806	17,880,004	20,235,802
Total expenditures	37,774,041	38,115,806	17,880,004	20,235,802
Excess (deficiency) of revenues over expenditures	(4,885,704)	(5,839,585)	(1,311,813)	4,527,772
Other Financing Sources (Uses)				
Transfers in	2,737,968	3,076,329	1,553,581	(1,522,748)
Total other financing sources (uses)	2,737,968	3,076,329	1,553,581	(1,522,748)
Net change in fund balance	(2,147,736)	(2,763,256)	241,768	3,005,024
Fund balance as of January 1	2,379,814	2,379,814	3,793,889	1,414,075
Prior Period Adjustment	0	0	(463,423)	(463,423)
Fund balance as of January 1-restated	2,379,814	2,379,814	3,330,466	950,652
Fund balance as of December 31	\$ 232,078	\$ (383,442)	\$ 3,572,234	\$ 3,955,676

Clark County Washington
Mental Health
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
Revenues				
General property taxes	\$ 756,268	\$ 756,268	\$ 530,028	\$ (226,240)
Timber harvest taxes	1,300	1,300	1,766	466
Excise and other taxes	1,654	1,654	1,405	(249)
Total taxes	<u>759,222</u>	<u>759,222</u>	<u>533,199</u>	<u>(226,023)</u>
Federal grants -- direct	3,675,000	3,675,000	975,299	(2,699,701)
Federal entitlements	0	0	1	1
Federal grants -- indirect	1,231,336	1,231,336	324,330	(907,006)
State grants	3,169,638	3,169,638	8,558,674	5,389,036
Intergovernmental revenues	<u>43,357,632</u>	<u>43,357,632</u>	<u>17,364,907</u>	<u>(25,992,725)</u>
Total intergovernmental	51,433,606	51,433,606	27,223,211	(24,210,395)
Health & human services	0	0	602,253	602,253
Total charges for services	<u>0</u>	<u>0</u>	<u>602,253</u>	<u>602,253</u>
Interest earnings	266,000	266,000	790,241	524,241
Rents and royalties	0	0	102	102
Other revenues	<u>0</u>	<u>85,000</u>	<u>148,150</u>	<u>63,150</u>
Total miscellaneous	266,000	351,000	938,493	587,493
Total revenues	<u>52,458,828</u>	<u>52,543,828</u>	<u>29,297,156</u>	<u>(23,246,672)</u>
Expenditures				
Health and human services				
Personal services	5,295,254	8,309,686	3,698,558	4,611,128
Supplies	2,000	2,000	36,383	(34,383)
Other services and charges	51,812,446	53,292,434	23,332,859	29,959,575
Capital outlay	0	0	33,263	(33,263)
Interfund payment for services	2,366,024	2,366,024	1,241,522	1,124,502
Total health and human services	<u>59,475,724</u>	<u>63,970,144</u>	<u>28,342,585</u>	<u>35,627,559</u>
Debt service: interest	0	0	679	(679)
Total expenditures	<u>59,475,724</u>	<u>63,970,144</u>	<u>28,343,264</u>	<u>35,626,880</u>
Excess (deficiency) of revenues over expenditures	(7,016,896)	(11,426,316)	953,892	12,380,208
Other Financing Sources (Uses)				
Sale of capital assets	6,700	6,700	8,809	2,109
Transfers in	1,484,000	1,484,000	142,000	(1,342,000)
Transfers out	<u>(4,400,000)</u>	<u>(4,400,000)</u>	<u>0</u>	<u>4,400,000</u>
Total other financing sources (uses)	(2,909,300)	(2,909,300)	150,809	3,060,109
Net change in fund balance	(9,926,196)	(14,335,616)	1,104,701	15,440,317
Fund balance as of January 1	11,704,151	11,704,151	12,388,276	684,125
Fund balance as of December 31	<u>\$ 1,777,955</u>	<u>\$ (2,631,465)</u>	<u>\$ 13,492,977</u>	<u>\$ 16,124,442</u>

Clark County Washington
Trial Court Improvement Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
State entitlements	\$ 0	\$ 50,000	\$ 139,968	\$ 89,968
Total intergovernmental	0	50,000	139,968	89,968
Interest earnings	0	0	6,348	6,348
Total miscellaneous	0	0	6,348	6,348
Total revenues	0	50,000	146,316	96,316
Excess (deficiency) of revenues over expenditures	0	50,000	146,316	96,316
<u>Other Financing Sources (Uses)</u>				
Transfers out	0	(50,000)	(50,000)	0
Total other financing sources (uses)	0	(50,000)	(50,000)	0
Net change in fund balance	0	0	96,316	96,316
Fund balance as of January 1	0	0	67,865	67,865
Fund balance as of December 31	\$ 0	\$ 0	\$ 164,181	\$ 164,181

Clark County Washington
Exhibition Hall Dedicated Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
Revenues				
Retail sales and use taxes	\$ 384,750	\$ 384,750	\$ 288,992	\$ (95,758)
Total taxes	384,750	384,750	288,992	(95,758)
Interlocal grants	162,400	162,400	689,309	526,909
Total intergovernmental	162,400	162,400	689,309	526,909
Interest earnings	0	0	81,059	81,059
Rents and royalties	1,200,000	1,200,000	600,000	(600,000)
Total miscellaneous	1,200,000	1,200,000	681,059	(518,941)
Total revenues	1,747,150	1,747,150	1,659,360	(87,790)
Expenditures				
Culture and recreation				
Capital outlay	0	260,000	165,599	94,401
Total culture and recreation	0	260,000	165,599	94,401
Total expenditures	0	260,000	165,599	94,401
Excess (deficiency) of revenues over expenditures	1,747,150	1,487,150	1,493,761	6,611
Other Financing Sources (Uses)				
Transfers in	43,200	43,200	0	(43,200)
Transfers out	(2,083,050)	(2,083,050)	(988,700)	1,094,350
Total other financing sources (uses)	(2,039,850)	(2,039,850)	(988,700)	1,051,150
Net change in fund balance	(292,700)	(552,700)	505,061	1,057,761
Fund balance as of January 1	968,526	968,526	1,328,646	360,120
Fund balance as of December 31	\$ 675,826	\$ 415,826	\$ 1,833,707	\$ 1,417,881

Clark County Washington
Tourism Promotion Area (TPA)
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Excise and other taxes	\$ 1,785,000	\$ 1,785,000	\$ 923,857	\$ (861,143)
Total taxes	1,785,000	1,785,000	923,857	(861,143)
Total revenues	1,785,000	1,785,000	923,857	(861,143)
<u>Expenditures</u>				
Economic environment				
Intergovernmental	1,785,000	1,785,000	918,132	866,868
Total economic environment	1,785,000	1,785,000	918,132	866,868
Total expenditures	1,785,000	1,785,000	918,132	866,868
Excess (deficiency) of revenues over expenditures	0	0	5,725	5,725
<u>Other Financing Sources (Uses)</u>				
Net change in fund balance	0	0	5,725	5,725
Fund balance as of January 1	0	0	80,023	80,023
Fund balance as of December 31	\$ 0	\$ 0	\$ 85,748	\$ 85,748

Clark County Washington
Campus Development Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Interest earnings	\$ 80,000	\$ 80,000	\$ 162,879	\$ 82,879
Rents and royalties	10,365,498	10,365,498	4,163,565	(6,201,933)
Other revenues	0	0	8,000	8,000
Total miscellaneous	10,445,498	10,445,498	4,334,444	(6,111,054)
Total revenues	10,445,498	10,445,498	4,334,444	(6,111,054)
<u>Expenditures</u>				
General government				
Intergovernmental	8,000	8,000	3,443	4,557
Total general government	8,000	8,000	3,443	4,557
Total expenditures	8,000	8,000	3,443	4,557
Excess (deficiency) of revenues over expenditures	10,437,498	10,437,498	4,331,001	(6,106,497)
<u>Other Financing Sources (Uses)</u>				
Sale of capital assets	0	0	1,000,000	1,000,000
Transfers in	0	4,561,599	3,789,256	(772,343)
Transfers out	(10,663,294)	(10,663,294)	(5,309,400)	5,353,894
Total other financing sources (uses)	(10,663,294)	(6,101,695)	(520,144)	5,581,551
Net change in fund balance	(225,796)	4,335,803	3,810,857	(524,946)
Fund balance as of January 1	550,000	550,000	(234,443)	(784,443)
Fund balance as of December 31	\$ 324,204	\$ 4,885,803	\$ 3,576,414	\$ (1,309,389)

Clark County Washington
Metropolitan Parks District Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
General property taxes	\$ 0	\$ 0	\$ 2,880,292	\$ 2,880,292
Excise and other taxes	0	0	17	17
Total taxes	0	0	2,880,309	2,880,309
Culture and recreation	7,829,512	7,838,296	0	(7,838,296)
Total charges for services	7,829,512	7,838,296	0	(7,838,296)
Interest earnings	0	0	179,758	179,758
Total miscellaneous	0	0	179,758	179,758
Total revenues	7,829,512	7,838,296	3,060,067	(4,778,229)
<u>Expenditures</u>				
Culture and recreation				
Personal services	672,832	672,832	169,462	503,370
Supplies	156,406	158,306	25,117	133,189
Other services and charges	895,277	896,477	45,690	850,787
Capital outlay	2,103,708	2,103,708	240,855	1,862,853
Interfund payment for services	290,004	295,688	49,956	245,732
Total culture and recreation	4,118,227	4,127,011	531,080	3,595,931
Total expenditures	4,118,227	4,127,011	531,080	3,595,931
Excess (deficiency) of revenues over expenditures	3,711,285	3,711,285	2,528,987	(1,182,298)
<u>Other Financing Sources (Uses)</u>				
Sale of capital assets	0	0	516	516
Total other financing sources (uses)	0	0	516	516
Net change in fund balance	3,711,285	3,711,285	2,529,503	(1,181,782)
Fund balance as of January 1	0	0	2,432,906	2,432,906
Fund balance as of December 31	\$ 3,711,285	\$ 3,711,285	\$ 4,962,409	\$ 1,251,124

Clark County Washington
Camp Bonneville Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Federal grants -- direct	\$ 16,937,686	\$ 16,937,686	\$ 8,081,045	\$ (8,856,641)
Total intergovernmental	16,937,686	16,937,686	8,081,045	(8,856,641)
Interest earnings	200,000	200,000	19,477	(180,523)
Total miscellaneous	200,000	200,000	19,477	(180,523)
Total revenues	17,137,686	17,137,686	8,100,522	(9,037,164)
<u>Expenditures</u>				
Culture and recreation				
Other services and charges	16,684,086	16,684,086	8,216,737	8,467,349
Interfund payment for services	453,600	453,600	79,394	374,206
Total culture and recreation	17,137,686	17,137,686	8,296,131	8,841,555
Total expenditures	17,137,686	17,137,686	8,296,131	8,841,555
Excess (deficiency) of revenues over expenditures	0	0	(195,609)	(195,609)
Net change in fund balance	0	0	(195,609)	(195,609)
Fund balance as of January 1	0	0	35,776	35,776
Prior Period Adjustment	0	0	116,060	116,060
Fund balance as of January 1-restated	0	0	151,836	151,836
Fund balance as of December 31	\$ 0	\$ 0	\$ (43,773)	\$ (43,773)

Clark County Washington
Mental Health Sales Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
Revenues				
Retail sales and use taxes	\$ 11,000,000	\$ 11,000,000	\$ 3,281,100	\$ (7,718,900)
Total taxes	11,000,000	11,000,000	3,281,100	(7,718,900)
Total revenues	11,000,000	11,000,000	3,281,100	(7,718,900)
Excess (deficiency) of revenues over expenditures	11,000,000	11,000,000	3,281,100	(7,718,900)
Net change in fund balance	11,000,000	11,000,000	3,281,100	(7,718,900)
Fund balance as of January 1	0	0	0	0
Fund balance as of December 31	\$ 11,000,000	\$ 11,000,000	\$ 3,281,100	\$ (7,718,900)

Clark County Washington
Law & Justice Sales Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Retail sales and use taxes	\$ 11,000,000	\$ 11,000,000	\$ 2,938,195	\$ (8,061,805)
Total taxes	11,000,000	11,000,000	2,938,195	(8,061,805)
Total revenues	11,000,000	11,000,000	2,938,195	(8,061,805)
Excess (deficiency) of revenues over expenditures	11,000,000	11,000,000	2,938,195	(8,061,805)
<u>Other Financing Sources (Uses)</u>				
Transfers out	(11,000,000)	(11,000,000)	(2,500,000)	8,500,000
Total other financing sources (uses)	(11,000,000)	(11,000,000)	(2,500,000)	8,500,000
Net change in fund balance	0	0	438,195	438,195
Fund balance as of January 1	0	0	0	0
Fund balance as of December 31	\$ 0	\$ 0	\$ 438,195	\$ 438,195

Clark County Washington
Clark County Public Facilities District
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2007

	Original 2007 Budget	Final 2007 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Retail sales and use taxes	\$ 685,000	\$ 856,923	\$ 856,923	\$ 0
Total taxes	685,000	856,923	856,923	0
Interlocal grants	660,781	831,216	764,547	(66,669)
Total intergovernmental	660,781	831,216	764,547	(66,669)
Interest earnings	2,438	122,073	122,073	0
Total miscellaneous	2,438	122,073	122,073	0
Total revenues	1,348,219	1,810,212	1,743,543	(66,669)
<u>Expenditures</u>				
Culture and recreation				
Other services and charges	25,400	23,655	23,655	0
Intergovernmental	1,322,819	1,520,524	1,453,855	66,669
Total culture and recreation	1,348,219	1,544,179	1,477,510	66,669
Total expenditures	1,348,219	1,544,179	1,477,510	66,669
Excess (deficiency) of revenues over expenditures	0	266,033	266,033	0
Net change in fund balance	0	266,033	266,033	0
Fund balance as of January 1	0	0	0	0
Prior Period Adjustment	10,000	1,866,594	1,866,594	0
Fund balance as of January 1-restated	10,000	1,866,594	1,866,594	0
Fund balance as of December 31	\$ 10,000	\$ 2,132,627	\$ 2,132,627	\$ 0