

Clark County Washington
County Building Cumulative 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	\$ 60,000	\$ 60,000	\$ 114,330	\$ 54,330
Total miscellaneous	60,000	60,000	114,330	54,330
Total revenues	60,000	60,000	114,330	54,330
<u>Expenditures</u>				
Culture and recreation				
Intergovernmental	400,000	400,000	0	400,000
Total culture and recreation	400,000	400,000	0	400,000
Total expenditures	400,000	400,000	0	400,000
Excess (deficiency) of revenues over expenditures	(340,000)	(340,000)	114,330	454,330
<u>Other Financing Sources (Uses)</u>				
Net change in fund balance	(340,000)	(340,000)	114,330	454,330
Fund balance as of January 1	1,677,763	1,677,763	2,195,763	518,000
Fund balance as of December 31	\$ 1,337,763	\$ 1,337,763	\$ 2,310,093	\$ 972,330

Clark County Washington
Parks Conservation Futures
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	\$ 3,787,066	\$ 3,787,066	\$ 2,249,218	\$ (1,537,848)
Timber harvest taxes	5,300	5,300	7,469	2,169
Excise and other taxes	8,262	8,262	5,947	(2,315)
Total taxes	3,800,628	3,800,628	2,262,634	(1,537,994)
Federal entitlements	0	0	6	6
State grants	0	0	83,000	83,000
Total intergovernmental	0	0	83,006	83,006
Interest earnings	135,000	135,000	228,676	93,676
Rents and royalties	480	480	442	(38)
Other revenues	15,082	0	0	0
Total miscellaneous	150,562	135,480	229,118	93,638
Total revenues	3,951,190	3,936,108	2,574,758	(1,361,350)
<u>Expenditures</u>				
Culture and recreation				
Intergovernmental	0	0	137,710	(137,710)
Capital outlay	6,000,000	9,421,361	6,658	9,414,703
Interfund payment for services	0	37,000	6,090	30,910
Total culture and recreation	6,000,000	9,458,361	150,458	9,307,903
Total expenditures	6,000,000	9,458,361	150,458	9,307,903
Excess (deficiency) of revenues over expenditures	(2,048,810)	(5,522,253)	2,424,300	7,946,553
<u>Other Financing Sources (Uses)</u>				
Sale of capital assets	33,200	48,282	37,456	(10,826)
Transfers in	0	1,521,361	1,521,361	0
Transfers out	(4,145,298)	(5,672,343)	(3,642,803)	2,029,540
Total other financing sources (uses)	(4,112,098)	(4,102,700)	(2,083,986)	2,018,714
Net change in fund balance	(6,160,908)	(9,624,953)	340,314	9,965,267
Fund balance as of January 1	6,917,639	6,917,639	3,890,481	(3,027,158)
Fund balance as of December 31	\$ 756,731	\$ (2,707,314)	\$ 4,230,795	\$ 6,938,109

**Clark County Washington
Development Impact Fees
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	\$ 14,479,198	\$ 29,165,564	\$ 5,070,300	\$ (24,095,264)
Total charges for services	14,479,198	29,165,564	5,070,300	(24,095,264)
Interest earnings	130,820	130,820	263,078	132,258
Other revenues	1,142	1,142	0	(1,142)
Total miscellaneous	131,962	131,962	263,078	131,116
Total revenues	14,611,160	29,297,526	5,333,378	(23,964,148)
<u>Expenditures</u>				
Transportation				
Intergovernmental	1,481,508	2,073,592	126,127	1,947,465
Total transportation	1,481,508	2,073,592	126,127	1,947,465
Culture and recreation				
Intergovernmental	7,019,942	7,019,942	880,946	6,138,996
Total culture and recreation	7,019,942	7,019,942	880,946	6,138,996
Total expenditures	8,501,450	9,093,534	1,007,073	8,086,461
Excess (deficiency) of revenues over expenditures	6,109,710	20,203,992	4,326,305	(15,877,687)
<u>Other Financing Sources (Uses)</u>				
Sale of capital assets	0	0	215,560	215,560
Transfers out	(8,440,002)	(20,747,538)	(4,340,667)	16,406,871
Total other financing sources (uses)	(8,440,002)	(20,747,538)	(4,125,107)	16,622,431
Net change in fund balance	(2,330,292)	(543,546)	201,198	744,744
Fund balance as of January 1	8,046,046	8,046,046	8,195,987	149,941
Fund balance as of December 31	\$ 5,715,754	\$ 7,502,500	\$ 8,397,185	\$ 894,685

Clark County Washington
Building Construction 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	\$ 39,623	\$ 39,623
Rents and royalties	0	0	121,194	121,194
Total miscellaneous	0	0	160,817	160,817
Total revenues	0	0	160,817	160,817
Excess (deficiency) of revenues over expenditures	0	0	160,817	160,817
<u>Other Financing Sources (Uses)</u>				
Transfers in	10,000,000	10,000,000	8,076	(9,991,924)
Transfers out	0	(3,800,000)	(3,156,970)	643,030
Total other financing sources (uses)	10,000,000	6,200,000	(3,148,894)	(9,348,894)
Net change in fund balance	10,000,000	6,200,000	(2,988,077)	(9,188,077)
Fund balance as of January 1	1,375,303	1,375,303	2,988,077	1,612,774
Fund balance as of December 31	<u>\$ 11,375,303</u>	<u>\$ 7,575,303</u>	<u>\$ 0</u>	<u>\$ (7,575,303)</u>

Clark County Washington
Real Estate Excise 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>				
Excise and other taxes	\$ 8,634,586	\$ 8,634,586	\$ 4,038,937	\$ (4,595,649)
Total taxes	8,634,586	8,634,586	4,038,937	(4,595,649)
Interest earnings	200,000	200,000	609,256	409,256
Total miscellaneous	200,000	200,000	609,256	409,256
Total revenues	8,834,586	8,834,586	4,648,193	(4,186,393)
Excess (deficiency) of revenues over expenditures	8,834,586	8,834,586	4,648,193	(4,186,393)
<u>Other Financing Sources (Uses)</u>				
Interfund loan payments	(1,000,000)	(1,000,000)	0	1,000,000
Transfers out	(6,951,167)	(8,181,630)	(3,945,066)	4,236,564
Total other financing sources (uses)	(7,951,167)	(9,181,630)	(3,945,066)	5,236,564
Net change in fund balance	883,419	(347,044)	703,127	1,050,171
Fund balance as of January 1	12,224,819	12,224,819	11,060,575	(1,164,244)
Fund balance as of December 31	\$ 13,108,238	\$ 11,877,775	\$ 11,763,702	\$ (114,073)

Clark County Washington
Parks Dedicated Fund-REET 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>				
Excise and other taxes	\$ 3,837,670	\$ 3,837,670	\$ 2,012,464	\$ (1,825,206)
Total taxes	3,837,670	3,837,670	2,012,464	(1,825,206)
Federal grants -- indirect	0	0	144,653	144,653
State grants	0	1,286,989	229,104	(1,057,885)
Total intergovernmental	0	1,286,989	373,757	(913,232)
Transportation	0	0	150	150
Total charges for services	0	0	150	150
Interest earnings	570,000	570,000	1,018,784	448,784
Total miscellaneous	570,000	570,000	1,018,784	448,784
Total revenues	4,407,670	5,694,659	3,405,155	(2,289,504)
<u>Expenditures</u>				
Culture and recreation				
Intergovernmental	9,777,717	18,065,458	4,048,965	14,016,493
Total culture and recreation	9,777,717	18,065,458	4,048,965	14,016,493
Total expenditures	9,777,717	18,065,458	4,048,965	14,016,493
Excess (deficiency) of revenues over expenditures	(5,370,047)	(12,370,799)	(643,810)	11,726,989
<u>Other Financing Sources (Uses)</u>				
Transfers out	(464,507)	(464,507)	(10,746)	453,761
Total other financing sources (uses)	(464,507)	(464,507)	(10,746)	453,761
Net change in fund balance	(5,834,554)	(12,835,306)	(654,556)	12,180,750
Fund balance as of January 1	8,180,965	8,180,965	17,404,794	9,223,829
Prior Period Adjustment	0	0	3,027,085	3,027,085
Fund balance as of January 1-restated	8,180,965	8,180,965	20,431,879	12,250,914
Fund balance as of December 31	\$ 2,346,411	\$ (4,654,341)	\$ 19,777,323	\$ 24,431,664

Clark County Washington
CVTV PEG Access Cable Capital 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	\$ 3,734	\$ 3,734
Total miscellaneous	0	0	3,734	3,734
Total revenues	0	0	3,734	3,734
<u>Expenditures</u>				
Economic environment				
Intergovernmental	0	75,000	0	75,000
Total economic environment	0	75,000	0	75,000
Total expenditures	0	75,000	0	75,000
Excess (deficiency) of revenues over expenditures	0	(75,000)	3,734	78,734
Net change in fund balance	0	(75,000)	3,734	78,734
Fund balance as of January 1	318,207	318,207	61,375	(256,832)
Fund balance as of December 31	\$ 318,207	\$ 243,207	\$ 65,109	\$ (178,098)

**Clark County Washington
Technology 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)
<u>Revenues</u>				
Interlocal grants	\$ 111,503	\$ 0	\$ 0	\$ 0
Total intergovernmental	111,503	0	0	0
General government fees	0	0	43,651	43,651
Interfund revenues	390,000	390,000	170,558	(219,442)
Total charges for services	390,000	390,000	214,209	(175,791)
Interest earnings	320,000	320,000	255,153	(64,847)
Total miscellaneous	320,000	320,000	255,153	(64,847)
Total revenues	821,503	710,000	469,362	(240,638)
<u>Expenditures</u>				
General government				
Personal services	471,516	471,516	300,343	171,173
Supplies	236,412	236,412	474,429	(238,017)
Other services and charges	3,096,930	5,096,930	1,363,957	3,732,973
Capital outlay	210,000	210,000	92,739	117,261
Interfund payment for services	0	0	3,830	(3,830)
Total general government	4,014,858	6,014,858	2,235,298	3,779,560
Total expenditures	4,014,858	6,014,858	2,235,298	3,779,560
Excess (deficiency) of revenues over expenditures	(3,193,355)	(5,304,858)	(1,765,936)	3,538,922
<u>Other Financing Sources (Uses)</u>				
Transfers in	2,347,873	4,347,873	1,000,000	(3,347,873)
Transfers out	(2,561,058)	(2,449,555)	(745,304)	1,704,251
Total other financing sources (uses)	(213,185)	1,898,318	254,696	(1,643,622)
Net change in fund balance	(3,406,540)	(3,406,540)	(1,511,240)	1,895,300
Fund balance as of January 1	3,632,217	3,632,217	4,808,907	1,176,690
Fund balance as of December 31	\$ 225,677	\$ 225,677	\$ 3,297,667	\$ 3,071,990

Clark County Washington
CAD/800 MHz System Replacement 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	\$ 250,000	\$ 250,000	\$ 106,191	\$ (143,809)
Total intergovernmental	250,000	250,000	106,191	(143,809)
Interest earnings	4,000	4,000	45,178	41,178
Total miscellaneous	4,000	4,000	45,178	41,178
Total revenues	254,000	254,000	151,369	(102,631)
<u>Expenditures</u>				
General government				
Capital outlay	1,741,000	2,140,141	83,685	2,056,456
Total general government	1,741,000	2,140,141	83,685	2,056,456
Total expenditures	1,741,000	2,140,141	83,685	2,056,456
Excess (deficiency) of revenues over expenditures	(1,487,000)	(1,886,141)	67,684	1,953,825
<u>Other Financing Sources (Uses)</u>				
Transfers in	2,404,428	2,803,569	486,298	(2,317,271)
Transfers out	(635,850)	(635,850)	(316,825)	319,025
Total other financing sources (uses)	1,768,578	2,167,719	169,473	(1,998,246)
Net change in fund balance	281,578	281,578	237,157	(44,421)
Fund balance as of January 1	190,394	190,394	287,635	97,241
Fund balance as of December 31	\$ 471,972	\$ 471,972	\$ 524,792	\$ 52,820

Clark County Washington
Economic Development Dedicated REET
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	\$ 6,000,000	\$ 6,000,000	\$ 2,012,464	\$ (3,987,536)
Total taxes	6,000,000	6,000,000	2,012,464	(3,987,536)
Interest earnings	480,000	480,000	645,674	165,674
Total miscellaneous	480,000	480,000	645,674	165,674
Total revenues	6,480,000	6,480,000	2,658,138	(3,821,862)
<u>Expenditures</u>				
Culture and recreation				
Capital outlay	8,000,000	8,000,000	16,360	7,983,640
Total culture and recreation	8,000,000	8,000,000	16,360	7,983,640
Total expenditures	8,000,000	8,000,000	16,360	7,983,640
Excess (deficiency) of revenues over expenditures	(1,520,000)	(1,520,000)	2,641,778	4,161,778
Net change in fund balance	(1,520,000)	(1,520,000)	2,641,778	4,161,778
Fund balance as of January 1	4,697,144	4,697,144	10,878,206	6,181,062
Fund balance as of December 31	<u>\$ 3,177,144</u>	<u>\$ 3,177,144</u>	<u>\$ 13,519,984</u>	<u>\$ 10,342,840</u>

Clark County Washington
Health District Campus Facility 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	\$ 231,942	\$ 231,942
Other revenues	1,430,000	1,430,000	0	(1,430,000)
Total miscellaneous	1,430,000	1,430,000	231,942	(1,198,058)
Total revenues	1,430,000	1,430,000	231,942	(1,198,058)
<u>Expenditures</u>				
General government				
Capital outlay	0	0	56,202	(56,202)
Total general government	0	0	56,202	(56,202)
Health and human services				
Capital outlay	2,430,000	2,570,000	79,542	2,490,458
Total health and human services	2,430,000	2,570,000	79,542	2,490,458
Total expenditures	2,430,000	2,570,000	135,744	2,434,256
Excess (deficiency) of revenues over expenditures	(1,000,000)	(1,140,000)	96,198	1,236,198
<u>Other Financing Sources (Uses)</u>				
Sale of capital assets	0	0	3,318,244	3,318,244
Total other financing sources (uses)	0	0	3,318,244	3,318,244
Net change in fund balance	(1,000,000)	(1,140,000)	3,414,442	4,554,442
Fund balance as of January 1	3,154,891	3,154,891	142,454	(3,012,437)
Fund balance as of December 31	\$ 2,154,891	\$ 2,014,891	\$ 3,556,896	\$ 1,542,005