

**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, 2007**

	Original 2007/2008 <u>Budget</u>	Final 2007/2008 <u>Budget</u>	Actual Year -To- <u>Date</u>	Variance with Final Budget Positive / (Negative)
<b><u>Revenues</u></b>				
General property taxes	\$ 61,648,456	\$ 61,648,456	\$ 30,938,236	\$(30,710,220)
Timber harvest	193,200	193,200	207,151	13,951
Excise and other taxes	14,458	14,458	12,747	(1,711)
Total taxes	<u>61,856,114</u>	<u>61,856,114</u>	<u>31,158,134</u>	<u>(30,697,980)</u>
Business licenses and permits	360,000	360,000	146,575	(213,425)
Non-business licenses and permits	109,748	109,748	120,052	10,304
Total licenses & permits	<u>469,748</u>	<u>469,748</u>	<u>266,627</u>	<u>(203,121)</u>
Federal entitlements	14,600	14,600	33,232	18,632
Federal grants -- indirect	16,322,000	16,322,000	2,837,025	(13,484,975)
State grants	6,883,000	7,383,000	2,396,022	(4,986,978)
State entitlements	14,089,494	14,089,494	6,360,290	(7,729,204)
Total intergovernmental	<u>37,309,094</u>	<u>37,809,094</u>	<u>11,626,569</u>	<u>(26,182,525)</u>
General government fees	17,494	17,494	20,964	3,470
Physical environment	3,510,034	3,510,034	1,486,522	(2,023,512)
Transportation	7,287,218	24,923,218	6,738,674	(18,184,544)
Economic environment	82,900	282,900	156,865	(126,035)
Interfund revenues	2,573,566	2,573,566	2,379,958	(193,608)
Total charges for services	<u>13,471,212</u>	<u>31,307,212</u>	<u>10,782,983</u>	<u>(20,524,229)</u>
Fines and forfeitures	12,600	12,600	26,678	14,078
Total fines & forfeitures	<u>12,600</u>	<u>12,600</u>	<u>26,678</u>	<u>14,078</u>
Interest earnings	77,730	77,730	142,938	65,208
Rents and royalties	48,280	48,280	17,456	(30,824)
Donations	0	0	27,493	27,493
Other revenues	271,516	271,516	422,857	151,341
Total miscellaneous	<u>397,526</u>	<u>397,526</u>	<u>610,744</u>	<u>213,218</u>
Total revenues	<u>113,516,294</u>	<u>131,852,294</u>	<u>54,471,735</u>	<u>(77,380,559)</u>
<b><u>Expenditures</u></b>				
General government				
Supplies	0	0	39	(39)
Other services and charges	30,774	30,774	43,330	(12,556)
Interfund payment for services	76,848	76,848	13,191	63,657
Total general government	<u>\$ 107,622</u>	<u>\$ 107,622</u>	<u>\$ 56,560</u>	<u>\$ 51,062</u>
Public Safety				
Personal services	\$ 330,002	\$ 364,067	\$ 172,956	\$ 191,111
Supplies	2,400	2,400	798	1,602
Other services and charges	10,800	10,800	2,981	7,819
Interfund payment for services	65,240	65,240	21,423	43,817
Total public safety	<u>408,442</u>	<u>442,507</u>	<u>198,158</u>	<u>244,349</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, 2007**

	Original 2007/2008 <u>Budget</u>	Final 2007/2008 <u>Budget</u>	Actual Year -To- <u>Date</u>	Variance with Final Budget Positive / (Negative)
Transportation				
Personal services	28,600,089	28,788,384	13,379,992	15,408,392
Supplies	6,460,266	6,484,090	3,101,556	3,382,534
Other services and charges	17,473,850	17,306,225	7,771,893	9,534,332
Interfund payment for services	19,398,047	20,206,699	8,992,497	11,214,202
Capital outlays	47,716,552	64,791,352	13,243,724	51,547,628
Total transportation	<u>119,648,804</u>	<u>137,576,750</u>	<u>46,489,662</u>	<u>91,087,088</u>
Culture and recreation				
Personal services	0	0	522,730	(522,730)
Supplies	0	0	747	(747)
Other services and charges	0	0	387,138	(387,138)
Interfund payment for services	0	0	180,176	(180,176)
Capital outlays	6,000,000	23,636,000	4,789,828	18,846,172
Total culture and recreation	<u>6,000,000</u>	<u>23,636,000</u>	<u>5,880,619</u>	<u>17,755,381</u>
Debt service: interest	189,520	0	5,313	(5,313)
Total expenditures	<u>126,354,388</u>	<u>161,762,879</u>	<u>52,630,312</u>	<u>109,132,567</u>
Excess (deficiency) of revenues over expenditures	(12,838,094)	(29,910,585)	1,841,423	31,752,008
Issuance of long-term debt	2,748,000	2,748,000	200,000	(2,548,000)
Sale of capital assets	1,587,422	1,587,422	2,031,339	443,917
Transfers in	7,032,924	23,917,338	4,740,667	(19,176,671)
Transfers out	(2,428,985)	(2,428,985)	(1,140,205)	1,288,780
Total other financing sources (uses)	<u>8,939,361</u>	<u>25,823,775</u>	<u>5,831,801</u>	<u>(19,991,974)</u>
Net change in fund balance	(3,898,733)	(4,086,810)	7,673,224	11,760,034
Fund balance as of January 1	5,402,468	5,158,274	8,410,122	3,251,848
Prior period adjustments	0	0	(118,524)	(118,524)
Fund balance as of January 1 -restated	<u>5,402,468</u>	<u>5,158,274</u>	<u>8,291,598</u>	<u>3,133,324</u>
Fund balance as of December 31	<u>\$ 1,503,735</u>	<u>\$ 1,071,464</u>	<u>\$ 15,964,822</u>	<u>\$ 14,893,358</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, 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>
<b>Revenues</b>				
Non-business licenses and permits	\$ 90,000	\$ 90,000	\$ 40,800	\$ (49,200)
Total licenses & permits	90,000	90,000	40,800	(49,200)
Federal grants -- direct	9,080,000	9,080,000	1,993,271	(7,086,729)
Federal grants -- indirect	6,714,936	6,714,936	3,294,240	(3,420,696)
State grants	2,899,028	2,899,028	1,025,940	(1,873,088)
Interlocal grants	0	0	(282,160)	(282,160)
Intergovernmental revenues	352,008	1,552,008	0	(1,552,008)
Total intergovernmental	19,045,972	20,245,972	6,031,291	(14,214,681)
General government fees	6,250,000	7,650,000	1,697,911	(5,952,089)
Public safety fees	0	0	22,450	22,450
Economic environment	800,000	800,000	459,429	(340,571)
Mental and physical health	2,450,156	2,450,156	0	(2,450,156)
Interfund revenues	6,170,296	6,170,296	8,148	(6,162,148)
Total charges for services	15,670,452	17,070,452	2,187,938	(14,882,514)
Rent and royalties	0	0	24,000	24,000
Interest earnings	2,000	2,000	353,305	351,305
Other revenues	580,000	580,000	1,183,468	603,468
Total miscellaneous	582,000	582,000	1,560,773	978,773
Total revenues	35,388,424	37,988,424	9,820,802	(28,167,622)
<b>Expenditures</b>				
Economic environment				
Personal services	8,282,468	5,693,402	2,427,628	3,265,774
Supplies	435,390	435,390	114,692	320,698
Other services and charges	27,017,329	28,137,341	8,670,074	19,467,267
Intergovernmental	3,736,230	3,559,480	(515,659)	4,075,139
Capital outlay	0	(381,136)	0	(381,136)
Total economic environment	39,471,417	37,444,477	10,696,735	26,747,742
Debt service: interest	0	0	988	(988)
Total expenditures	39,471,417	37,444,477	10,697,723	26,746,754
Excess (deficiency) of revenues over expenditures	(4,082,993)	543,947	(876,921)	(1,420,868)
<b>Other Financing Sources (Uses)</b>				
Transfers in	6,059,704	5,811,534	1,248,911	(4,562,623)
Transfers out	(542,126)	(542,126)	(247,263)	294,863
Total other financing sources (uses)	5,517,578	5,269,408	1,001,648	(4,267,760)
Net change in fund balance	1,434,585	5,813,355	124,727	(5,688,628)
Fund balance as of January 1	5,458,072	(1,403,935)	4,392,623	5,796,558
Fund balance as of December 31	\$ 6,892,657	\$ 4,409,420	\$ 4,517,350	\$ 107,930

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