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# CLARK COUNTY WASHINGTON

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**proud past, promising future**

**CLARK COUNTY**  
WASHINGTON

**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FISCAL YEAR ENDED DECEMBER 31, 2009**

# ***CLARK COUNTY WASHINGTON***

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FISCAL YEAR ENDED DECEMBER 31, 2009**

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**CLARK COUNTY, WASHINGTON  
COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**TABLE OF CONTENTS**

Fiscal Year Ended December 31, 2009

	<b>Page</b>
<b>I. INTRODUCTORY SECTION:</b>	
Letter of Transmittal .....	1
Certificate of Achievement for Excellence in Financial Reporting .....	5
Elected Officials .....	6
Organizational Chart .....	7
 <b>II. FINANCIAL SECTION:</b>	
Independent Auditor's Opinion .....	9
Management's Discussion and Analysis .....	11
Basic Financial Statements:	
Description of Basic Financial Statements .....	29
Government-wide Financial Statements:	
Statement of Net Assets .....	31
Statement of Activities .....	32
Fund Financial Statements:	
Balance Sheet – Governmental Funds .....	33
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets .....	34
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds .....	35
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	36
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund .....	37
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Other Major Funds .....	38
Statement of Net Assets – Proprietary Funds .....	42
Statement of Revenues, Expenses, and Changes in Fund Net Assets – Proprietary Funds .....	43
Statement of Cash Flows – Proprietary Funds .....	44
Statement of Fiduciary Net Assets – Fiduciary Funds .....	46
Statement of Changes in Fiduciary Net Assets – Fiduciary Funds .....	47
Notes to Financial Statements .....	48
Required Supplementary Information	
Other Post Employment Benefit Schedules of Funding Progress .....	91
Modified Approach for Reporting Infrastructure Capital Assets .....	92
Notes to Required Supplementary Information .....	93
Combining and Individual Governmental Fund Statements and Schedules:	
Schedule of Revenues, Budget and Actual – General Fund .....	95
Schedule of Expenditures, Budget and Actual – General Fund .....	96
Combining Balance Sheet – Nonmajor Governmental Funds .....	102
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds .....	103
Description of Nonmajor Special Revenue Funds .....	104
Combining Balance Sheet – Nonmajor Special Revenue Funds .....	107
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds .....	112

Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Nonmajor Special Revenue Funds .....	117
Description of Nonmajor Debt Service Funds .....	151
Combining Balance Sheet – Nonmajor Debt Service Funds .....	152
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Debt Service Funds .....	153
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Obligation Bond Fund .....	154
Description of Nonmajor Capital Project Funds .....	155
Combining Balance Sheet – Nonmajor Capital Project Funds .....	156
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Capital Project Funds .....	158
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Nonmajor Capital Project Funds .....	160
Combining Internal Service Fund Statements:	
Description of Internal Service Funds .....	171
Combining Statement of Net Assets – Internal Service Funds .....	172
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets – Internal Service Funds .....	174
Combining Statement of Cash Flows – Internal Service Funds .....	176
Combining Fiduciary Fund Statements:	
Description of Fiduciary Funds .....	179
Statement of Net Assets – Investment Trust Funds .....	181
Statement of Changes in Net Assets – Investment Trust Funds .....	182
Combining Balance Sheet – Agency Funds .....	183
Combining Statement of Changes in Assets and Liabilities – Agency Funds .....	185

### III. STATISTICAL SECTION

Description of Statistical Section .....	189
Net Assets by Component .....	190
Changes in Net Assets .....	191
Fund Balances – Governmental Funds .....	192
Changes in Fund Balances – Governmental Funds .....	193
Tax Revenues by Source – Governmental Funds .....	194
Assessed and Estimated Value of Taxable Property .....	195
Principal Property Taxpayers .....	196
Property Tax Levies and Collections .....	197
Property Tax Rate – Direct and Overlapping Governments .....	198
Ratios of Outstanding Debt by Type .....	199
Ratio of General Bonded Debt Outstanding .....	200
Direct and Overlapping Governmental Activities Bonded Debt .....	201
Legal Debt Margin Information .....	202
Sanitary Sewer Revenue Bonds Coverage Test .....	203
Demographic and Economic Statistics .....	204
Principal Employers .....	205
Full-Time Equivalent Clark County Employees by Function/Program .....	206
Capital Asset Statistics by Function .....	207
Operating Indicators by Function .....	208



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**CLARK COUNTY**  
WASHINGTON

**AUDITOR**  
**GREG KIMSEY**

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June 21, 2010

To the Honorable Board of Commissioners and Citizens of Clark County:

In accordance with the provisions of Chapter 36.22 of the Revised Code of Washington, we are pleased to submit the Comprehensive Annual Financial Report (CAFR) of Clark County for the fiscal year ended December 31, 2009. The financial statements are presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by independent auditors from the Office of the Washington State Auditor.

The 2009 CAFR meets the requirements of Government Accounting Standards Board (GASB) Statement #34 with the inclusion of government-wide statements that are based on full accrual accounting and includes capital assets and long-term debt. In 2003, the County elected to implement the "Modified Approach" for reporting road systems, stormwater systems, and bridge infrastructure, as defined by GASB #34. Under GASB #34, eligible infrastructure capital assets are not required to be depreciated if they are being preserved under certain conditions. Further discussion about these changes are explained within the Management's Discussion and Analysis section of this CAFR, which immediately precedes the basic financial statements in the financial section of this report.

The CAFR consists of management's representations concerning the finances of the County. Consequently, responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of Clark County. Clark County has established a comprehensive internal control framework to provide a reasonable basis for making these representations. Management of the County has established internal controls that are designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's internal controls have been designed to provide reasonable assurance that the financial statements will be free from material misstatements. To the best of our knowledge and belief, the data presented is accurate in all material respects and disclosures.

The Comprehensive Annual Financial Report is developed to provide meaningful financial information to the public, legislative bodies, creditors, investors, and teachers and students of public finance. It is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter and a presentation of the County's organizational structure and elected officials. The financial section includes the independent auditor's report, management discussion and analysis, government-wide statements, fund statements, notes to the financial statements, and combining and individual fund financial

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statements and schedules. The statistical section presents financial and demographic information, which is generally presented on a multi-year basis.

The Office of the Washington State Auditor conducts an annual audit of the financial statements of Clark County as required by state law. The goal of the independent audit is to provide reasonable assurance that the financial statements of the County for the fiscal year ended December 31, 2009, are free from material misstatement. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements and assessing the overall financial statement presentation. The auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Clark County's financial statements for fiscal year ended December 31, 2009, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Their examination is conducted in accordance with *generally accepted auditing standards, Government Auditing Standards* issued by the Comptroller of the United States, and the provisions of OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*. Information related to this single audit, including the schedule of expenditures of federal awards and state/local financial assistance, findings and recommendations, and auditor's reports on the internal control structure and compliance with applicable laws and regulations, will be issued in a separate Single Audit Report issued by the Office of the Washington State Auditor.

GAAP requires that management provide a narrative introduction, overview, and analysis of financial condition and results of operations to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Clark County's MD&A can be found immediately following the report of the independent auditors.

### **Profile of Clark County**

Clark County, incorporated in 1849, is located in the southwestern portion of the State of Washington, on the Columbia River, approximately 80 miles from the Pacific Ocean. The Columbia River forms the western and southern boundaries of the County and provides over 41 miles of river frontage. The North Fork of the Lewis River forms the northern boundary of the County and Skamania County and the Cascade Range forms the eastern boundary. The land area of the County encompasses 405,760 acres, approximately two-thirds of which lie in the foothills of the Cascade Range. Located directly across the Columbia River from Portland, Oregon and 150 miles south of Seattle, Clark County is one of the fastest growing areas in the Pacific Northwest. The Columbia River and the proximity of the Pacific Ocean have a strong influence on the economy, climate and recreational activities of the area.

The County enjoys a diversified economy with a solid commercial sector, valuable port activities, significant government and service sectors as well as a resilient manufacturing base. Additionally, the County is well served by a variety of transportation facilities. Interstates 5 and 205 access the Portland area, and the Ports of Vancouver, Ridgefield, and Camas/Washougal offer port facilities which capitalize on the Columbia River's status as a fresh water, deep draft harbor between Canada and California. Transcontinental railroads, trucking firms, bus lines, and the Portland International Airport also serve the County.

Clark County is a statute county, which means that the organization of the County is prescribed by state statute. Locally elected officials include the County Assessor, Auditor, Clerk,

Prosecuting Attorney, Sheriff, Treasurer, ten Superior Court Judges, six District Court Judges, and a three member Board of County Commissioners. These elected officials govern the County and establish policies on the basis of the local community's needs and preferences. The Board of County Commissioners acts as the County's legislative body and appoints a County Administrator who, with the Deputy County Administrator, oversees twelve departments.

In accordance with GASB #14 "The Financial Reporting Entity", the County has identified five entities as component units. By virtue of its authority to exercise influence over their operations, the County has included the financial statements of the Industrial Revenue Bond Corporation, the Fairgrounds Site Management Group, Emergency Medical Service District, and the Metropolitan Park District, as blended component units reported as special revenue funds. Because the County cannot impose its will on the Clark County Public Facilities District, it is reported as a discrete (separate) component unit of the County. The County also reports its investment in a governmental joint venture: Clark Regional Emergency Services Agency.

The County's biennial budget serves as the foundation for financial planning and control. State law (RCW 36.40) establishes the general requirements of Clark County's biennial budget process. The law requires the County to initiate the budget process on or before the second Monday in July, by requesting budget estimates for the ensuing year from each County department. The County is required to present a compilation of these estimates, including revenue projections, to the Board of Commissioners upon or before the first Tuesday in September, or if the Board so chooses, the first Tuesday in November. A compilation of submissions is then prepared, and copies are made available to the public. The Commissioners must schedule a hearing on the budget for the first Monday in October, or if the Board so chooses, the first Monday in December. The budget hearing may be continued from day to day for no more than five days. At the conclusion of the hearing, the Board of Commissioners adopts the budget. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated budget has been adopted. The biennial budget is adopted and systematically monitored on the fund level for special revenue and capital project funds and on a department level for the general fund. Personal service costs in each fund are controlled by position. The major capital projects are approved in accordance with a long-term capital acquisition plan.

### **Relevant Financial Policies**

The County adopted a fiscal policy plan in 1982 and amended it in 1994. There are 17 fiscal policies in the plan which provides guidance for prudent management of the County's resources. These fiscal policies help provide high level direction over the County's finances and have been consistently applied during 2009.

### **Local Economy**

Between 2001 and 2009, Clark County's population increased by 22.3%, to approximately 431,000 at the end of 2009. The increase in population ranked second in the state by percentage change and was nearly double the state's growth of 11.6% for the same period. About 70% of that growth was from migration from other areas, in particular, from Portland, Oregon. The County attracted many of these former Portland residents because of lower housing costs, available land, and good schools. About 22% of the County's labor force commutes across the Columbia River to Oregon to work.

The local employment market has generally seen a higher unemployment rate than the State unemployment rate. The unemployment rate in Clark County was at 13.7% at the end of 2009, up from 10.5% at the end of 2008, (compared to 5.4% in December 2007 and 4.6% in December 2006). The State unemployment rate was 9.5% at the end of 2009. The total Clark County resident work force numbered approximately 219,800 in December 2009 and of that workforce, approximately 30,000 residents were looking for work at the end of 2009

The County, like the rest of the country, has been adversely impacted by the decline in the housing industry. This has been reflected in the decline in building permits and sales tax receipts associated with a robust building industry. In 2009 there was a 19.6% decline in building permits from 2008 (from 884 to 711). The number of building permits processed has gone down in each of the last five years resulting in a 73% reduction since 2,640 permits were processed in 2005. The median home price decreased 9% in 2009. Home sales in Clark County increased from 5,110 homes sold during 2008 to 7,890 homes sold in 2009. The increase in home sales and the slowing decline in building permits may indicate that the home construction industry has reached bottom and is stabilizing. However, high unemployment probably means that economic improvement will be slow.

### **Long-Term Financial Planning**

The County has capital investments planned over the next several years for the following areas:

- Approximately \$29 million in community parks amenities and improvements is planned during the years 2010 through 2012.
- The County's six year Transportation Improvement Program calls for \$171 million to be spent on roads during the period 2010 through 2015. Of this amount, 42 percent is expected to come from the County Roads Fund, with the remainder to be financed through grants, partnerships, and other resources.

### **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Clark County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2008. Clark County has received this prestigious award for twenty-eight consecutive years. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the County has received the GFOA Distinguished Budget Presentation Award for seventeen consecutive budget periods, most recently for its biennial budget document dated 2009/2010. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operating guide, and a communication device.

We express our appreciation to those who have devoted their time to the preparation of this report, especially the Financial Services staff in the Clark County Auditor's office and the Clark County Treasurer's office. We also recognize the professional efforts of the State Auditor's Office in their audit, and the direction and advice they provide us throughout the year.

Finally, we express our sincere appreciation to the Board of County Commissioners for their continued support, and their tireless efforts in working for the betterment of the community and in making Clark County a great place to live, work, and play.

Respectfully submitted,

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Greg Kimsey  
Clark County Auditor

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John Ingram  
Director of Finance

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Clark County  
Washington

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

**CLARK COUNTY, WASHINGTON**

**2009 ELECTED OFFICIALS**

County Commissioners

District One

Tom Mielke

District Two

Marc Boldt

District Three

Steve Stuart

County Assessor

Linda Franklin

County Auditor

Greg Kimsey

County Clerk

Sherry Parker

Prosecuting Attorney

Art Curtis

County Sheriff

Garry Lucas

County Treasurer

Doug Lasher

Superior Court Judges

Court One

Roger Bennett

Court Two

John Wulle

Court Three

John Nichols

Court Four

Edwin Poyfair

Court Five

Robert Harris

Court Six

Barbara Johnson

Court Seven

James E. Rulli

Court Eight

Diane Woolard

Court Nine

Robert Lewis

Court Ten

Scott Collier

District Court Judges

Court One

Vernon Schreiber

Court Two

James Swanger

Court Three

Darvin Zimmerman

Court Four

Kenneth Eiesland

Court Five

Richard Melnick

Court Six

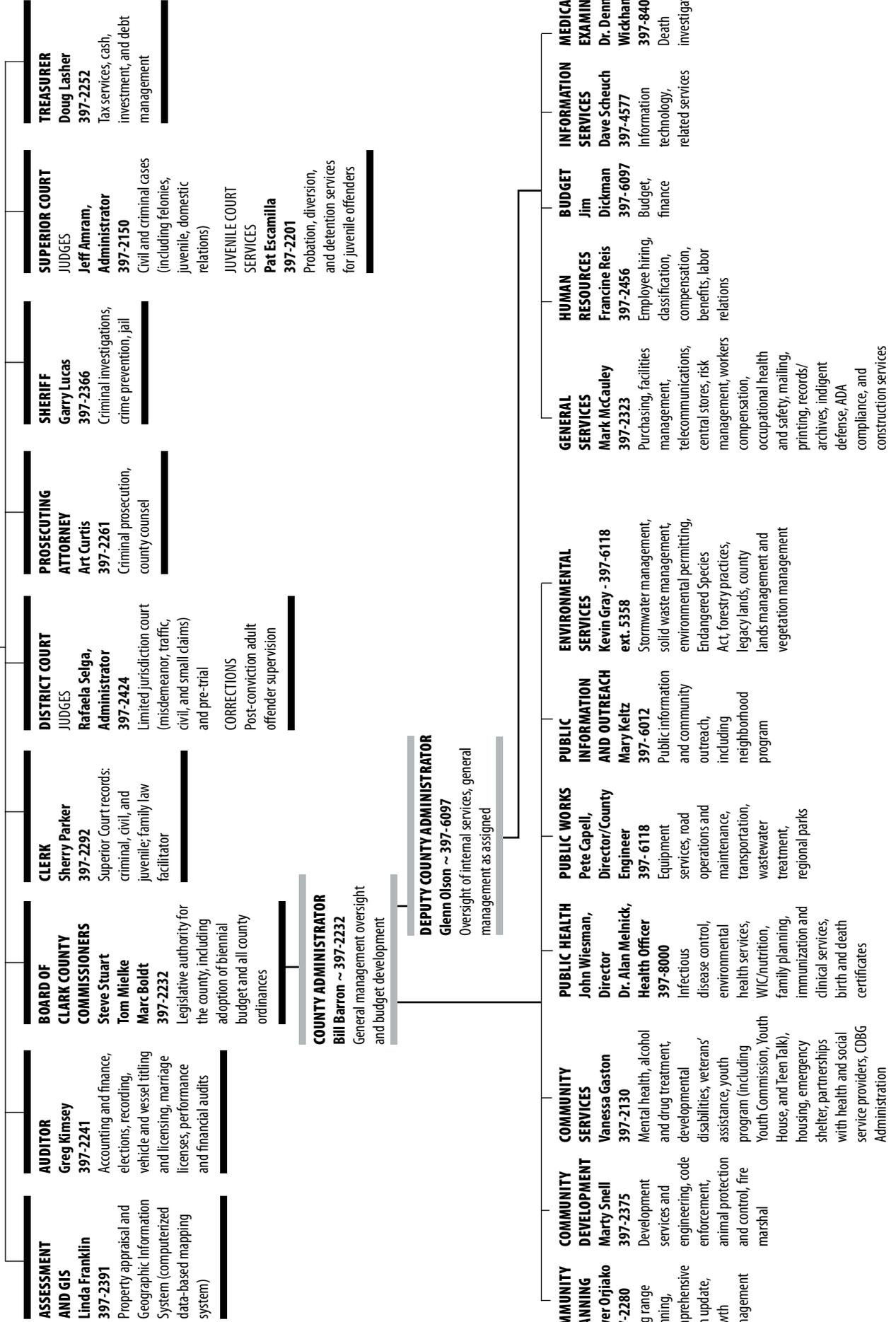
John Hagensen



# CLARK COUNTY

# ORGANIZATION CHART

## VOTERS OF CLARK COUNTY



DIRECT SERVICES

INTERNAL SERVICES

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**Washington State Auditor  
Brian Sonntag**

**INDEPENDENT AUDITOR'S REPORT**

June 21, 2010

Board of Commissioners  
Clark County  
Vancouver, Washington

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund and the aggregate remaining fund information of Clark County, Washington, as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund and the aggregate remaining fund information of Clark County, Washington, as of December 31, 2009, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General, County Roads, Community Services Grants and Mental Health funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we will also issue our report dated June 21, 2010, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report will be issued under separate cover in the County's Single Audit Report. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 11 through 27, infrastructure modified approach on pages 92 through 94 and information on postemployment benefits other than pensions on pages 91 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying information listed as combining financial statements on pages 95 through 188 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information has been subjected to auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The information identified in the table of contents as the Introductory and Statistical Sections is presented for purposes of additional analysis and is not a required part of the basic financial statements of the County. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian Sonntag", written in a cursive style.

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

Clark County's discussion and analysis provides a narrative overview and analysis of the County's financial activities for the fiscal year ended December 31, 2009. We encourage readers to consider the information presented here in conjunction with additional information in the letter of transmittal, which can be found preceding this narrative, and with the County's financial statements and notes to the financial statements which follow this discussion.

### **FINANCIAL HIGHLIGHTS**

- During 2009, the County's financial condition began to stabilize after experiencing a significant downturn in 2008, but recovery is expected to be slow as unemployment remains high and the building industry activity is still weak.
- Clark County's total assets exceeded its total liabilities at December 31, 2009 by \$1.32 billion compared to \$1.29 billion at December 31, 2008 (2 percent increase). Details of factors contributing to this increase are discussed later within this management's discussion and analysis.
- Total net assets of the County (governmental and business-type, combined) are comprised of the following:
  - 1) Capital assets, net of related debt, of \$1.1 billion include property, infrastructure, and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase or construction of capital assets.
  - 2) Restricted net assets of \$118 million represent the portion restricted by constraints imposed from outside the County such as debt covenants, grants, and laws.
  - 3) Unrestricted net assets of \$64 million represent the portion available to maintain the County's continuing obligations to citizens and creditors.
- As of December 31, 2009, Clark County reported a change in net assets (before prior year adjustments) of \$26 million, compared to \$63 million in 2008 (59 percent decrease). Details of factors contributing to this decrease are discussed later within this management's discussion and analysis.
- General Fund unreserved/undesignated fund balance was \$7.4 million at December 31, 2009, compared to \$6.1 million at December 31, 2008. The change in General Fund designated fund balance in 2009 (\$1.9 million) from 2008 (\$4.7 million) is due to \$2.8 million designated for development services in 2008, which was not designated in 2009.
- Clark County's total long term debt at December 31, 2009 was \$186 million, down from \$194 million in 2008, the result of payments of debt service. Remaining capacity for non-voted debt was \$496 million.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to Clark County's basic financial statements which include three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to the financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements.

#### **Government-wide Financial Statements**

The two government-wide financial statements are designed to provide readers with a broad overview of Clark County's finances in a manner similar to a private-sector business. The

statements distinguish functions of Clark County that are principally supported by taxes and intergovernmental revenues ("governmental activities") from functions that are intended to recover all or a significant portion of their costs through user fees and charges ("business-type activities"). Governmental activities include services provided to the public, such as law enforcement and public safety; the superior, juvenile, and district court systems; legal prosecution and indigent defense; jails and corrections; road construction and maintenance; community planning and development; parks and open space preservation; public health; and care and welfare of the disadvantaged and mentally ill. Other general government services provided include elections, property assessment, tax collection, and the issuance of permits and licenses. Business-type activities of Clark County include solid waste, sanitary sewer, and storm water management.

The **statement of net assets** presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in the County's net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The **statement of activities** presents information on how the County's net assets changed during 2009. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. As a result, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods, such as revenues pertaining to uncollected taxes, unpaid vendor invoices, and earned but not used vacation and sick leave. This statement separates program income (revenue generated by specific programs through charges for services, grants and contributions) from general revenue (revenue provided by taxes and other sources not tied to a particular program). By separating program revenue from general revenue, users can identify the extent to which each program relies on taxes for funding. Certain administrative costs or indirect costs are allocated to the various programs, but are eliminated from the direct program costs for comparative purposes.

Both of the government-wide financial statements have separate columns for two different types of County activities, plus a separate column for a discretely presented component unit:

**Governmental activities** - Activities in this section are primarily supported by taxes and intergovernmental revenues. Most of the County's basic services fall into this category, including general government; public safety; judicial; physical environment; transportation; economic environment; health and human services; culture and recreation; and debt service. Also included within the governmental activities are the operations of four blended component units: Industrial Revenue Bond Corporation, Fairgrounds Site Management Group (Clark County Fair Fund), Emergency Medical Services District, and the Metropolitan Parks District. Although legally separate from the County, these component units are blended with the primary government (Clark County) because of their governance relationship with the County and fiscal dependency. These four entities are reflected in the non-major combining special revenue fund statements. Further information regarding these blended component units is found in the *Summary of Significant Accounting Policies* beginning on the first page of the notes to the financial statements. The County has also reported its investment in one governmental joint venture: Clark Regional Emergency Services Agency (CRESA). A description of this joint venture is found in note 21 of the notes to the financial statements.

**Business-type activities** - The total assets and total liabilities between the government-wide statements and fund statements will differ slightly because the "internal balances" are combined into a single line in the asset section on the government-wide statement.

**Discretely presented component unit** - The government-wide financial statements include not only Clark County (known as the primary government) but also a legally separate Clark County Public Facilities District for which the County is financially accountable. Financial information for

this discretely presented component unit is reported separately from the financial information presented for the County. A definition of component unit can be found in note 1 of the notes to the financial statements.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Clark County can be divided into three categories: **governmental** funds, **proprietary** funds, and **fiduciary** funds.

**Governmental funds** are used to account for most of a government's tax-supported activities and are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements' use of accrual accounting, governmental fund financial statements focus on near-term inflows and outflows of spendable resources and on balances of spendable resources available at the end of the year. Such information is useful in evaluating a government's near-term financing requirements in comparison to near-term resources available.

Because the focus of governmental fund financial statements is narrower than that of government-wide financial statements, it is useful to compare information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This gives readers a better understanding of the long-term impact of the government's financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide reconciliation to the governmental activities column in the government-wide statements, in order to facilitate this comparison.

The governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances present separate columns of financial data for the General Fund, County Roads Fund, Community Services Grants Fund and Mental Health Fund, which are considered major funds for financial reporting purposes. The governmental fund financial statements can be found immediately following the government-wide financial statements. Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements, outside of the basic financial statements (following the required supplementary information section of this report).

The County maintains budgetary controls with a biennial appropriated budget to ensure compliance with legal provisions. Budgets for governmental funds are established in accordance with state law, and are adopted on a fund level, except for the General Fund, which is adopted on a department level. A budgetary comparison of revenues, expenditures, and changes in fund balances is provided for the General Fund, all special revenue funds, general obligation bond fund and all capital project funds. Major fund budgetary variance statements are included with the basic financial statements, while nonmajor fund budget variance schedules follow the combining fund statements. Budgetary variances for the General Fund are discussed in more detail later in this section.

**Proprietary funds** are used to account for a government's business type activities, where all or part of the costs of activities are supported by fees and charges that are paid directly by those who benefit from the activities. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail, since both apply the accrual basis of accounting. Proprietary fund statements follow governmental fund statements in this report. The County maintains two types of proprietary funds:

**Enterprise funds** are used to report the same functions presented as business-type activities in the government-wide financial statements. Enterprise funds account for the County's solid waste, storm water, and sewer operations. The Sanitary Sewer and Clean Water funds are both considered major funds for financial reporting purposes. The County reports one nonmajor enterprise fund, the Solid Waste Fund.

**Internal service funds** are used to report activities that provide services to the County's other programs and activities on a cost reimbursement basis. The County uses internal service funds to account for its vehicle fleet, election services, insurance reserves, radio and computer equipment replacement reserves, and various other administrative services. The revenues and expenses of the internal service funds that are duplicated in other funds through allocations are eliminated in the government-wide statements, with the remaining balances included in the governmental activities column. All internal service funds are aggregated in a single column in the basic proprietary fund financial statements. Individual fund data can be found in the combining statements.

**Fiduciary funds** are used to account for resources that are held by a government as a trustee or agent for parties outside of the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support Clark County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The County has three types of fiduciary funds: 1) Investment Trust Funds (which report the portion of County investments that belong to other jurisdictions), 2) Private Purpose Trust Funds (which report trust arrangements where the principal and interest benefit those outside of the County), and 3) Agency Funds (which are clearing accounts for assets held by Clark County in its role as custodian until the funds are allocated to the private parties, organizations, or government agencies to which they belong). The basic fiduciary fund financial statements can be found following the proprietary fund financial statements.

### **Notes to the financial statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements in this report.

## **GOVERNMENT- WIDE FINANCIAL ANALYSIS**

### **Analysis of Net Assets**

Net Assets may serve over time as a useful indicator of a government's financial position. As indicated in the condensed financial information below, which was derived from the government-wide Statement of Net Assets, the County's combined net assets (governmental and business-type activities) were \$1.3 billion at the end of 2009. This is an increase of 2 percent or \$27.5 million over year-end 2008. Capital assets, net of depreciation, increased by \$27.2 million, accounting for virtually all of the 2009 net asset increase.

Capital asset increases are primarily for road construction and parks acquisitions. Contributed assets totaled \$8.1 million, with developers contributing \$4.1 million in roads, land and storm water facilities and other government entities contributing \$4 million in park land, park improvements and expansion of the sewer treatment plant. Capital asset disposals consisted mostly of fleet vehicles and technology assets, as well as annexed land and infrastructure which was transferred to cities within Clark County. Also, land parcels (associated with donated storm water facilities) that were previously recorded in capital assets were removed from the County's capital asset records in the amount of \$975,100, when it was determined that the land was not donated to the County.

Current assets decreased \$20 million, as cash and investments decreased \$30 million, mainly in the parks project related capital funds. Accounts receivable increased by \$12 million (including an increase in court receivables of \$6.5 million), while other current assets decreased by \$2 million. Total liabilities decreased \$20.5 million. Long term liabilities decreased by \$8.4 million, resulting from debt service payments, and other liabilities (mainly payments due to vendors) decreased by \$12.1 million.

Of the County's total net assets, 86 percent are invested in capital assets less outstanding debt used to acquire those assets (compared to 85 percent in 2008), 9 percent are subject to external restrictions by outside parties, and the remaining 5 percent (4 percent in 2008), represents the amount that may be used to meet the County's ongoing general purpose obligations.

Total long term liabilities were \$186 million (down \$8 million from 2008 as explained above), with \$11 million coming due within a year. Refer to the notes to the financial statements for a more in-depth discussion of long term debt (note 12).

The condensed financial information that follows is derived from the government-wide Statement of Net Assets and reflects how the County's net assets in 2009 compared with 2008.

*Clark County Net Assets*

	Governmental Activities		Business-type Activities		Total		% Change
	2009	2008	2009	2008	2009	2008	
Current & other assets	\$ 226,219,280	\$ 240,460,773	\$ 33,346,011	\$ 39,358,596	\$ 259,565,291	\$ 279,819,369	(7.2%)
Capital assets (net of depreciation)	1,081,933,180	1,055,586,709	222,444,429	221,581,036	1,304,377,609	1,277,167,745	2.1%
Total assets	1,308,152,460	1,296,047,482	255,790,440	260,939,632	1,563,942,900	1,556,987,114	0.4%
Long term liabilities	166,146,804	172,202,572	19,662,756	22,048,076	185,809,560	194,250,648	(4.3%)
Other liabilities	36,575,005	45,243,209	23,615,988	27,031,970	60,190,993	72,275,179	(16.7%)
Total liabilities	202,721,809	217,445,781	43,278,744	49,080,046	246,000,553	266,525,827	(7.7%)
Net assets:							
Invested in capital assets, net of related debt	932,497,959	903,453,419	203,226,963	199,840,892	1,135,724,922	1,103,294,311	2.9%
Restricted	114,886,981	130,564,829	3,119,000	0	118,005,981	130,564,829	(9.6%)
Unrestricted	58,045,711	44,583,453	6,165,733	12,018,694	64,211,444	56,602,147	13.4%
Total net assets	\$ 1,105,430,651	\$ 1,078,601,701	\$ 212,511,696	\$ 211,859,586	\$ 1,317,942,347	\$ 1,290,461,287	2.1%

**Governmental net asset** - Although net assets of the County's governmental activities increased 2 percent to \$1.1 billion in 2009, \$1.05 billion are either subject to external restrictions as to how they may be used, or are invested in capital assets less any related outstanding debt used to acquire those assets. Unrestricted net assets for governmental activities of \$58 million (up from \$45 million in 2008) are available for future spending.

**Business-type net asset** - Business-type net assets remained about the same as in 2008. Of total net assets, \$203 million is invested in capital assets, net of related debt, while \$6 million (down \$6 million from 2008) is unrestricted and available for future spending. \$3 million is restricted for debt service. Business-type activities use their capital assets to provide services to customers. Consequently, these assets are not available for future spending.

### Analysis of Changes in Net Assets

The County's total change in net assets (not including prior period adjustments) in 2009 was \$26.3 million, compared to a \$62.8 million increase in 2008. The change in net assets for governmental activities is a \$24.4 million increase, with \$24.28 million coming from developer and intergovernmental contributed capital assets. The change in net assets for business-type activities

is \$1.8 million. With \$3 million in capital contributions, that leaves an operating loss for the year of \$1.2 million. Each of the three programs (sewer, clean water, and solid waste) had small operating losses in 2009.

The condensed financial information that follows is derived from the Government-Wide Statement of Activities and reflects how the County's 2009 changes in net assets compare with 2008.

	<i>Clark County Changes in Net Assets</i>					
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2009	2008	2009	2008	2009	2008
<b>Program Revenues</b>						
Charges for services	\$ 73,290,620	\$ 82,330,205	\$ 13,256,212	\$ 13,696,417	\$ 86,546,832	\$ 96,026,622
Operating grants and contributions	87,784,345	84,641,516	1,008,504	1,064,334	88,792,849	85,705,850
Capital grants and contributions	24,272,308	40,964,884	3,029,974	23,738,953	27,302,282	64,703,837
<b>General Revenues</b>						
Taxes	132,342,801	137,450,783		0	132,342,801	137,450,783
Gain on sale of assets	-	823		0	-	823
Interest earnings	2,011,197	9,340,375	129,216	738,115	2,140,413	10,078,490
<b>Total revenues</b>	<b>319,701,271</b>	<b>354,728,586</b>	<b>17,423,906</b>	<b>39,237,819</b>	<b>337,125,177</b>	<b>393,966,405</b>
<b>Program Expenses:</b>						
General government	53,855,943	56,402,079	0	0	53,855,943	56,402,079
Public safety	69,710,985	71,584,643	0	0	69,710,985	71,584,643
Judicial	17,141,169	16,064,813	0	0	17,141,169	16,064,813
Physical environment	2,875,734	2,980,212	0	0	2,875,734	2,980,212
Transportation	30,378,012	47,040,649	0	0	30,378,012	47,040,649
Economic environment	20,937,113	22,226,879	0	0	20,937,113	22,226,879
Health & human services	63,333,292	62,961,810	0	0	63,333,292	62,961,810
Culture & recreation	30,603,795	28,122,802	0	0	30,603,795	28,122,802
Solid Waste	0	0	2,479,511	5,995,861	2,479,511	5,995,861
Water	0	0	6,113,442	5,445,506	6,113,442	5,445,506
Sewer	0	0	7,052,406	5,819,062	7,052,406	5,819,062
Interest on long term debt	6,349,962	6,560,168	0	0	6,349,962	6,560,168
<b>Total expenses</b>	<b>295,186,005</b>	<b>313,944,055</b>	<b>15,645,359</b>	<b>17,260,429</b>	<b>310,831,364</b>	<b>331,204,484</b>
Excess (deficiency) of revenues over (under) expenses	24,515,266	40,784,531	1,778,547	21,977,390	26,293,813	62,761,921
Transfers	(66,997)	98,990	66,997	(98,990)	0	0
<b>Change in Net Assets</b>	<b>24,448,269</b>	<b>40,883,521</b>	<b>1,845,544</b>	<b>21,878,400</b>	<b>26,293,813</b>	<b>62,761,921</b>
Net assets as of January 1	1,078,601,701	1,038,939,097	211,859,586	189,981,186	1,290,461,287	1,228,920,283
Prior period adjustments	2,380,681	(1,220,917)	(1,193,434)	0	1,187,247	(1,220,917)
<b>Net Assets as of December 31</b>	<b>\$ 1,105,430,651</b>	<b>\$ 1,078,601,701</b>	<b>\$ 212,511,696</b>	<b>\$ 211,859,586</b>	<b>\$ 1,317,942,347</b>	<b>\$ 1,290,461,287</b>

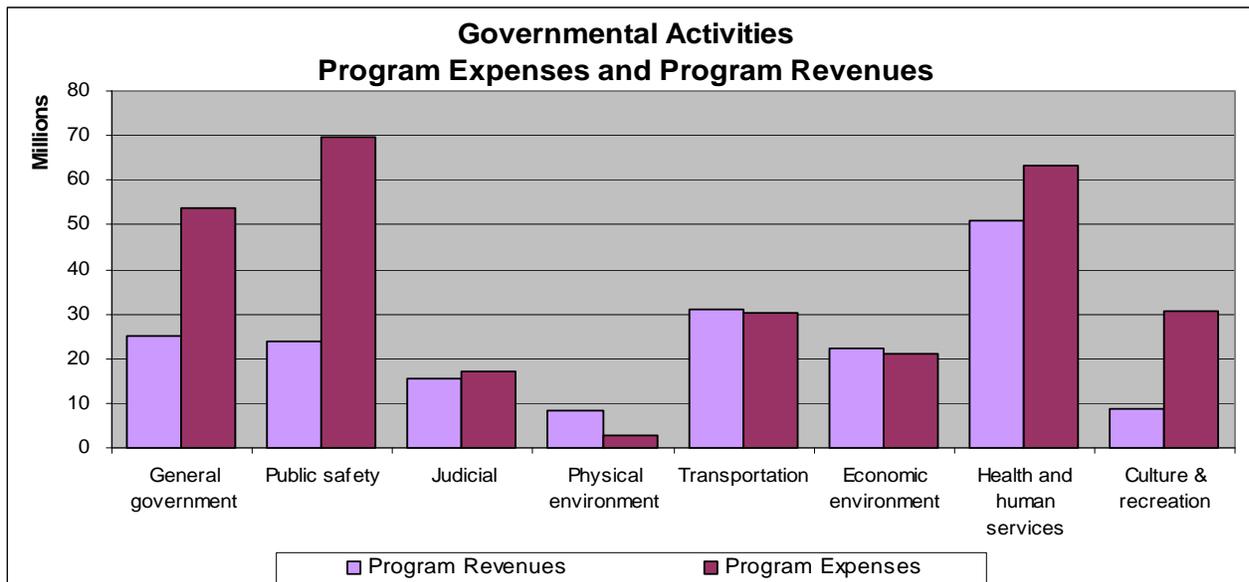
Approximately 39 percent of total revenues came from property, sales and excise taxes. Grants and contributions amount to 34 percent and charges for services account for 26 percent of total revenues. In 2009, total revenues (\$337 million) decreased from 2008 by \$56.8 million, with governmental activities decreasing \$35 million and business activities decreasing by \$21.8 million. Governmental activities provided \$319.7 million in revenues (95%), while business-type activities provided \$17.4 million. Total interest earnings decreased in 2009 by \$7.9 million from 2008 as the result of lower interest rates and lower cash balances.

The County's expenses cover a range of services, the largest of which were for public safety, health and human services, and general government, accounting for 60 percent, combined, of total expenses. Culture and recreation (mainly parks) and transportation expenses, combined, account for an additional 20% of total expenses. County total expenses for the year were \$311 million, down from \$331 million in 2008. Governmental activities accounted for \$295 million (95%) of total County expenses. Business activity expenses decreased \$1.6 million from 2008 (by 9%).

**Governmental activities** - Governmental activity revenue decreased \$35 million from 2008, while expenses decreased \$18.8 million. Capital grants and contributions decreased by \$16.7 million, largely due to the lack of building activity which generates right of way land and road infrastructure contributions. Reimbursable park improvements billed to the City of Vancouver by transportation services (roughly \$6 million in both 2008 and 2009) are included in cultural and recreational operating grant revenues in 2009, but had been classified as transportation charges for services prior to 2009. Had these revenues been classified as grant revenues in 2008, both operating grant revenues and charges for services would show a decrease of \$3 million in 2009. In 2009 transportation charges for services billed to other governments were down \$3 million, park improvements billed by the Metropolitan Parks District Fund were down \$5 million and charges benefiting low income housing and weatherization were down \$1.4 million. Also in 2009, information on court charges receivable became available from the state, enabling the County to accrue both the revenue and the receivables, which added an additional \$6.5 million in charges for services revenues. With the downturn in the national and local economy, tax revenue decreased by \$5.1 million in 2009.

Transportation accounted for the major portion (\$16.7 million) of the \$18.8 million decrease in expenses. The decrease of services provided to other governments accounts for approximately \$2.5 million in expense decreases, and in 2008 there was an \$8 million loss on the disposal of assets (roads) which were annexed by cities. The remainder of the decrease in transportation expenses were due to less money spent on overlays, roadside vegetation and road preservation, as cost cutting measures.

The following graph illustrates the governmental activities program revenues and expenses by function.



**Business-type activities** – For the year ending December 31, 2009, excess of revenues over expenses was \$1.8 million, compared to \$22 million in 2008. In 2008, the Sanitary Sewer Fund received a \$21 million contribution from the Clark Regional Waste Water District for the treatment plant expansion, which accounts for the bulk of the difference from 2008. The clean water program reports a prior year adjustment decrease of \$1.2 million for storm water land removed from capital assets when it was subsequently determined that land was not contributed by developers along with contributed stormwater facilities.

Operating revenues and expenses were both down slightly from 2008 (\$0.4 million and \$2.2 million respectively). Business-type activities had a net loss of \$1.3 million before contributions and transfers. The solid waste program had decreases in expenses of \$3.5 million, mainly due to

one-time expenses for a new recycling program in 2008. Expenses in the sewer program increased about \$1.2 million in 2009 as operations of the expanded sewer treatment plant increased. Refer to the *Proprietary Fund Analysis* section which appears later in this management's discussion and analysis for more information.

## **FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

As noted earlier, Clark County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The following is a discussion of the financial highlights of the County's governmental and proprietary funds.

### **Governmental Funds Analysis**

The focus of Clark County's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Unreserved/undesignated fund balance serves as a useful measure of the County's net resources available for spending at the end of the fiscal year. The General Fund, County Roads Fund, Community Services Grants Fund and Mental Health Fund are the only major governmental funds in 2009.

As of December 31, 2009, the County's governmental funds reported combined ending fund balances of \$140 million, down \$15.5 million in comparison with the prior year. Most of the decrease was in non-major capital project funds (down \$22.5 million), while the County Roads Fund saw an increase of \$4.1 million (as expenditures for the metropolitan park district projects decreased from the previous year), other major funds had a combined increase of \$1.2 million and non-major special revenue funds had a combined \$1.5 million increase. Capital project funds revenues fell \$5.5 million below 2009 levels (mainly in real estate excise tax, grants and interest earnings), expenditures increased by \$7.8 million (mainly for park improvement projects and increased debt service payments) and transfers in from other funds decreased in 2009.

Approximately 95 percent of the governmental fund balance (\$133 million) constitutes unreserved, undesignated fund balance which is available for spending in the coming year at the County's discretion. The remainder of the fund balance is reserved or designated for debt service, prepayments, technology improvements, housing, and compensated absences.

Total governmental assets decreased by \$13.6 million (\$11 million after eliminating interfund transactions). The non-major governmental fund's assets decreased by \$51 million, of which \$21 million was due to the Mental Health Fund being classified as a major fund in 2009 (it was included with non-major funds in 2008). The Mental Health Fund's assets increased by \$1.5 million in 2009. The General Fund's assets increased by \$6.6 million, the result of the state publishing court charges receivable for the first time, enabling the County to record \$6.6 million in court receivables in 2009. The County Road Fund had a \$4.8 million increase in assets (\$2.8 million increase in cash/investments and \$1.6 million in due from State transportation board for road grants), while the Community Services Grant Fund reported a \$5.2 million increase in assets, mainly in housing loan note receivable as ARRA grants provided monies for low income housing and weatherization projects.

Total governmental liabilities increased by \$4.7 million after eliminating interfund transactions. This increase occurred as deferred revenue increased by \$11.3 (\$6.6 million General Fund court receivable and \$5 million increase in the Community Services Grants Fund low-interest housing loans note receivable), while vendor payments decreased by \$4 million and line-of-credit payable amounts decreased by \$2.8 million.

Overall governmental fund operating revenues total \$304 million for 2009, a decrease of 7 percent, or \$21.8 million less than the year ended December 31, 2008. County Roads revenue decreased by \$7 million, mainly in taxes (property taxes diversion to general fund increased) and

intergovernmental revenue for reimbursements from the City of Vancouver for metropolitan parks projects, as funding for these projects shifted to the County. Revenues were down in the non-major funds by \$21 million, after discounting 2008 revenues for the Mental Health Fund revenues, which show as major fund revenues in 2009. In the non-major funds sales and excise taxes dropped by \$4 million, grants by \$6 million, charges for services by \$7 million and interest by \$4 million. Community Services Grants revenues increased \$3.7 million and Mental Health revenues increased \$2 million, as intergovernmental grant revenues (ARRA) increased in both funds.

Overall governmental fund operating expenditures total \$313 million, down 7 percent or \$23 million from 2008. Most all the program areas saw decreases in their current expenditures, the result of the County's costing cutting measures, by reducing positions and holding down other costs. Capital expenditures decreased a net \$4 million, mainly for roads (\$10 million down) and parks (\$5.6 million increase).

The **General Fund** is the chief operating fund for the County. At the end of 2009, total fund balance for the General Fund equaled \$9.3 million, compared to \$10.8 million at the end of 2008. Unreserved, undesignated fund balance, the amount considered available to spend, totaled \$7.4 million at the end of 2009, an increase of \$1.3 million from 2008, mainly due to the elimination of designated fund balance for development services in 2009. At the end of 2009, \$1.9 million has been designated for compensated absences in the General Fund.

General Fund operating revenues increased slightly from 2008 to 2009 (1 percent, or \$0.78 million) while expenditures decreased 4 percent or \$5.4 million from the previous year as staffing reductions and cost containment measures were put into place in 2009. All programs in the General Fund saw a decrease in expenditures except for a slight increase in health and human services and a \$0.5 million increase in the judicial program, which increased slightly as indigent defense and court costs increased in conjunction with the expanded therapeutic court program which is supported by sales taxes.

Both transfers in and out decreased by \$3.9 million and \$3.2 million respectively as sales tax revenues transfers were down and General Fund support to other funds decreased in 2009.

**County Roads Fund**, a special revenue fund, is used to account for the maintenance and operations of the public roads and bridges of the County. At the end of the current fiscal year, total fund balance increased to \$17 million (a \$4 million increase). Operating revenues were down by \$7 million from 2008, mainly because of diverted property taxes (\$2.3M), decreases in federal road grants (\$3.4) and decreases in fees for water and sewer line replacements billed to other jurisdictions (\$1.5M). Reimbursable park improvements billed to other governments remained closely the same as in 2008 (roughly \$6 million), however in 2009 those revenues were reclassified from the charges for services category to intergovernmental revenues. The operating expenditures of the Road Fund were down \$15 million as capital road projects, overlays, roadside vegetation and road preservation costs were down in 2009.

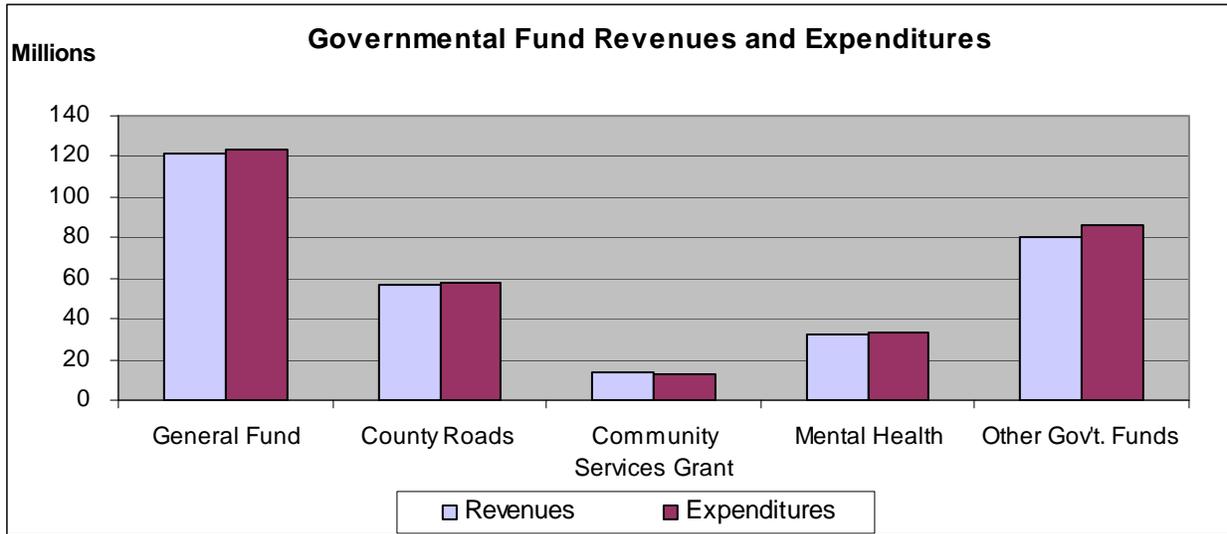
**Community Services Grants Fund** is a special revenue fund that receives the majority of its funding through state and federal grants for various housing, weatherization, and youth programs. In 2009, the fund balance increased from \$4.3 million in 2008 to \$5.9 million. Revenues increased by \$3.7 million as grant revenues increased under the ARRA program. Corresponding expenditures increased by \$2.2 million from 2008 to 2009. Most of the 2009 increase in fund balance was due to \$1.3 million in General Fund transfer, to subsidize youth, housing and other human services programs.

**Mental Health Fund** is a special revenue fund that receives the majority of its funding through state and federal grants for mental health services, including treatment, consultation, and education. In 2009, the fund balance increased from \$16.2 million in 2008 to \$17.4 million.

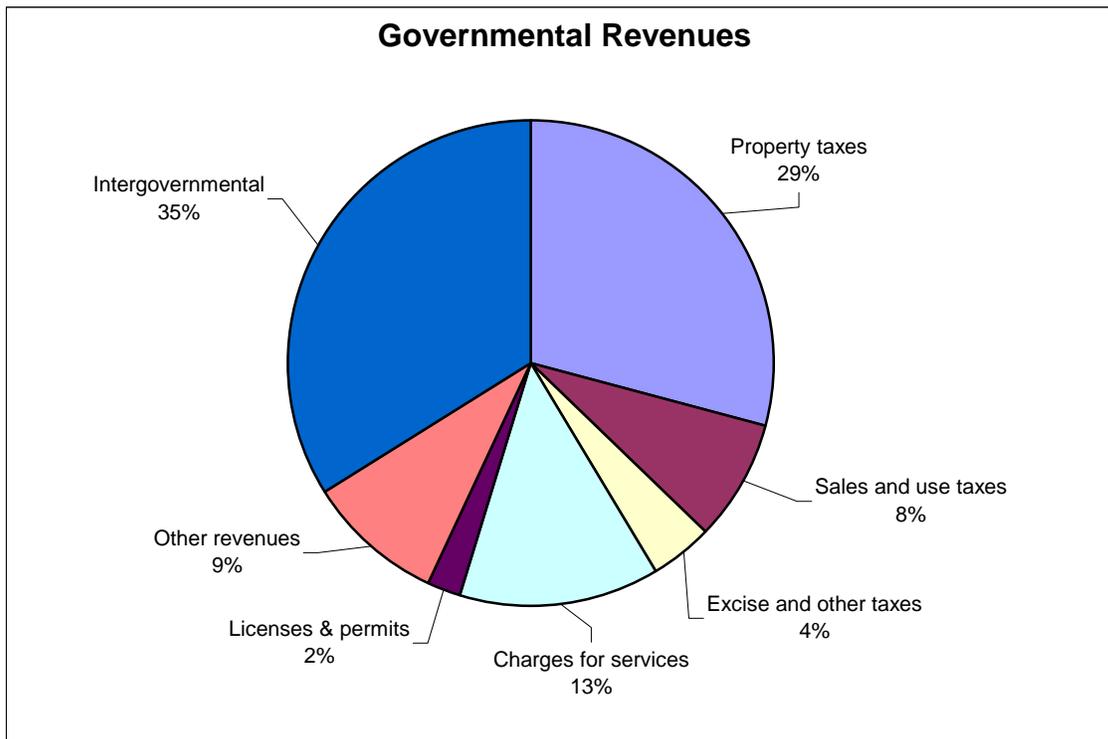
Revenues increased by \$2 million as grant revenues increased under the ARRA program. Corresponding expenditures increased by \$2.5 million from 2008 to 2009. The 2009 increase in fund balance was due to interfund transfers of \$2 million from the Mental Health Sales Tax Fund, to subsidize mental health services.

**Governmental Funds Revenue/Expenditure Analysis**

The following chart shows the revenue and expenditure amounts for the year ended December 31, 2009 for the three major governmental funds and for all other governmental funds, combined. Revenues don't include interfund transfers, proceeds from debt or the sale of assets.



The following chart shows total governmental revenues and the percentage total for each type of revenue for the year ended December 31, 2009.



## Proprietary Funds Analysis

The County's enterprise funds provide the same type of information found in the government-wide financial statements for business-type activities. This information is presented in the same accounting, but provides more detail. Internal service funds, although proprietary, are not included in the following section.

Clark County has three enterprise funds, two of which (Sanitary Sewer and Clean Water) are considered major funds. Enterprise funds net assets increased slightly (\$652,000) as the sewer program recorded a net asset increase of \$2 million (the result of contributed capital assets), while the clean water program saw net assets decrease by \$1 million, as a prior year adjustment decrease of \$1.2 million was recorded for adjustments to capital assets. The non-major solid waste program's net assets only decreased by \$.3 million, compared to \$3 million decrease in 2008 when one-time expenses for new curb side recycling carts were recorded.

The table that follows reflects the Enterprise Funds Statement of Net Assets for the year ending December 31, 2009, compared to the prior year.

<i>Clark County Washington</i>								
Enterprise Funds - Statement of Net Assets								
	Major				Non-Major		Total	
	Sanitary Sewer		Clean Water		Solid Waste			
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>		
Total current assets	\$ 1,872,393	\$ 3,704,274	\$ 7,876,157	\$ 9,502,014	\$ 1,500,026	\$ 4,681,598	\$ 11,248,576	\$ 17,887,886
Total noncurrent assets	156,970,194	155,777,465	86,954,937	86,618,976	627,423	663,778	244,552,554	243,060,219
Total assets	<u>158,842,587</u>	<u>159,481,739</u>	<u>94,831,094</u>	<u>96,120,990</u>	<u>2,127,449</u>	<u>5,345,376</u>	<u>255,801,130</u>	<u>260,948,105</u>
Total current liabilities	2,839,059	3,564,980	996,501	1,379,894	228,829	3,139,648	4,064,389	8,084,522
Total noncurrent liabilities	38,906,366	40,828,234	243,528	106,063	75,151	69,700	39,225,045	41,003,997
Total liabilities	<u>41,745,425</u>	<u>44,393,214</u>	<u>1,240,029</u>	<u>1,485,957</u>	<u>303,980</u>	<u>3,209,348</u>	<u>43,289,434</u>	<u>49,088,519</u>
Total net assets	<u>\$ 117,097,162</u>	<u>\$ 115,088,525</u>	<u>\$ 93,591,065</u>	<u>\$ 94,635,033</u>	<u>\$ 1,823,469</u>	<u>\$ 2,136,028</u>	<u>\$ 212,511,696</u>	<u>\$ 211,859,586</u>

The **Sanitary Sewer** Fund accounts for operations, maintenance, capital improvements and expansions of the County's waste water facility and sewer lines. Total net assets of the sewer fund were \$117 million, with \$115 million of net assets invested in capital assets, net of related debt, \$3 million restricted for debt service, and (\$1.7) unrestricted. The sewer fund completed a \$77 million facilities expansion and upgrade of the treatment plant in 2009.

The **Clean Water** Fund accounts for the operations, maintenance, and capital improvements of the County's storm water pollution control facilities. Total net assets in the Clean Water Fund were \$93.6 million at the end of 2009, down \$1 million from 2008 mainly due to a prior year adjustment of storm water land. Of this amount, 93 percent (\$87 million) was invested in capital assets, net of related debt, with the remaining 7 percent (\$6.6 million) unrestricted and available for spending.

The following table reflects the Enterprise Funds revenues and expenses for the year ending December 31, 2009, compared to the prior year. The combined enterprise funds change in net assets decreased by \$20 million from 2008 when contributions for capital assets were record for construction of the expanded sewer treatment plant (\$21 million) and new storm water land and facilities (\$2 million).

**Clark County Washington**  
**Enterprise Funds - Revenues and Expenses**

	<b>Major</b>				<b>Non-Major</b>		<b>Total</b>	
	<b>Sanitary Sewer</b>		<b>Clean Water</b>		<b>Solid Waste</b>			
	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>
Total operating revenues	\$ 6,789,225	\$ 6,899,461	\$ 4,824,360	\$ 4,921,938	\$ 1,638,602	\$ 1,872,969	\$ 13,252,187	\$ 13,694,368
Total operating expenses	6,059,687	4,720,372	5,452,036	5,445,506	2,479,511	5,995,861	13,991,234	16,161,739
Operating income (loss)	729,538	2,179,089	(627,676)	(523,568)	(840,909)	(4,122,892)	(739,047)	(2,467,371)
Total non-operating revenues(expenses)	(921,172)	(939,719)	(223,406)	527,715	632,198	1,117,812	(512,380)	705,808
Income (loss) before								
contributions and transfers	(191,634)	1,239,370	(851,082)	4,147	(208,711)	(3,005,080)	(1,251,427)	(1,761,563)
Capital contribution	2,200,271	21,320,211	829,703	2,418,742	0	0	3,029,974	23,738,953
Transfers, net	0	0	170,845	(95,000)	(103,848)	(3,990)	66,997	(98,990)
Change in net assets	2,008,637	22,559,581	149,466	2,327,889	(312,559)	(3,009,070)	1,845,544	21,878,400
Net Asset, January 1	115,088,525	92,528,944	94,635,033	92,307,144	2,136,028	5,145,098	211,859,586	189,981,186
Prior year adjustments	0	0	(1,193,434)	0	0	0	(1,193,434)	0
Net assets, December 31	\$ 117,097,162	\$ 115,088,525	\$ 93,591,065	\$ 94,635,033	\$ 1,823,469	\$ 2,136,028	\$ 212,511,696	\$ 211,859,586

**Enterprise Funds Revenue and Expense Analysis**

The **Sanitary Sewer** Fund total operating revenues for 2009 were \$6.8 million (compared to \$6.9 million in 2008), while operating expenses were \$6.1 million (compared to \$4.7 million in 2008) as operational expenses for the expanded treatment plant increase. The changes in net assets decreased by \$20.6 million from 2008 when \$21.3 million in intergovernmental contributions were recorded for construction of the expanded sewer treatment plant, versus \$2.2 million contributions recorded in 2009.

The **Clean Water** Fund total operating revenues for 2009 were \$4.8 million (compared to \$4.9 million in 2008), while operating expenses were \$5.4 million (about the same as in 2008). Capital contributions from developers (storm water facilities and land) were down \$1.6 million, as a consequence of a continuing decline in construction activity. In addition, a prior year adjustment decrease of \$1.2 million was recorded for adjustments to capital assets in 2009.

Total Enterprise funds operating revenues decreased slightly (\$442,181) in 2009, while total operating expenses decreased by \$2.2 million. In 2008, there was a one-time purchase of recycling bins and carts amounting to \$2.8 million for a new curb-side recycling program in the Solid Waste Fund, which makes up the bulk of the decreased expenses in 2009.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

**Analysis of Original versus Final 2009/2010 Budget**

The County adopts a biennial budget which is amended during the budget years by supplemental appropriation resolutions. General Fund budgeted revenues and expenditures both decreased by 3% from the original budget.

Budgeted revenues decreased by \$8.4 million, mainly the result of lower than expected tax and interest earning revenues. The only budgeted revenue increase in 2009 was in the intergovernmental category (\$3.1 million) for additional grants, including \$1.6 million for two state railroad improvements grants, \$0.9 million for the new American Recovery and Reinvestment Act (ARRA) grants, \$0.5 million for several public safety grants for boating safety and sex offender address verification and \$0.1 million for a weed eradication grant for the newly created department of environmental services (DES).

Final budgeted expenditures decreased in total by \$8.4 million from the original budget. The reduction of budgeted expenditures was necessary given that revenues were projected to be

down. All expenditure categories had budget reductions from the original budget as 270 full time budgeted positions are expected to be eliminated in 2009/2010. The only increase in the final budget was in the physical environment category where the newly created DES department (Department of Environmental Services) was added to the General Fund with a budget of \$2.9 million. The DES department integrated activities from several existing departments and funds, and budgets were transferred here from other funds.

Net interfund transfers changed by 28 percent (\$580,180). This is a result of the following: \$2.8 million increase to County Building, \$1.4 million increase to the Unemployment Fund, a \$0.8 million increase to the General Liability Fund, a \$4 million decrease in transfers mainly for debt service payments to other funds, a \$1 million decrease in the transfer to Health Department, and \$0.58 million reduction in General fund support to other funds.

### **General Fund Budget to Actual Comparison**

The following table shows the changes between the original and the final biennial General Fund budget, and the variances between the final budget and the actual revenues and expenditures, as of December 31, 2009.

*Clark County Washington*

**General Fund Budgeted and Actual Revenues and Expenditures  
For the Year Ended December 31, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Change Positive / (Negative)	Actual Biennium- To-Date	Variance Positive / (Negative)	Percentage of Actual to Final Budget
<b><u>Revenues:</u></b>						
Taxes	\$ 149,293,978	\$ 145,107,377	\$ (4,186,601)	\$ 72,414,675	\$ (72,692,702)	50%
Intergovernmental	44,313,260	47,376,325	3,063,065	23,361,869	(24,014,456)	49%
Charges for services	39,679,158	38,027,308	(1,651,850)	18,714,139	(19,313,169)	49%
Other revenues	20,619,138	14,967,943	(5,651,195)	6,879,762	(8,088,181)	46%
Total revenues	<u>253,905,534</u>	<u>245,478,953</u>	<u>(8,426,581)</u>	121,370,445	(124,108,508)	49%
<b><u>Expenditures</u></b>						
General government	77,999,470	74,307,921	3,691,549	36,050,052	38,257,869	49%
Public safety	128,244,104	123,018,373	5,225,731	62,748,764	60,269,609	51%
Judicial	32,415,783	31,208,023	1,207,760	16,443,048	14,764,975	53%
All other expenditures	17,875,756	19,587,554	(1,711,798)	7,944,898	11,642,656	41%
Total expenditures	<u>256,535,113</u>	<u>248,121,871</u>	<u>8,413,242</u>	123,186,762	124,935,109	50%
Excess (deficiency) of revenues over expenditures	(2,629,579)	(2,642,918)	(13,339)	(1,816,317)	826,601	69%
Other financing sources	1,821,888	1,821,888	0	329,194	(1,492,694)	18%
Net Interfund transfers	<u>2,074,150</u>	<u>2,654,330</u>	<u>580,180</u>	<u>(53,196)</u>	<u>(2,707,526)</u>	-2%
Net change in fund balance	1,266,459	1,833,300	566,841	(1,540,319)	(3,373,619)	-84%
Fund Balance - January 1	11,294,000	11,294,000	0	10,810,494	(483,506)	96%
Fund balance-December 31	<u>\$ 12,560,459</u>	<u>\$ 13,127,300</u>	<u>\$ 566,841</u>	<u>\$ 9,270,175</u>	<u>\$ (3,857,125)</u>	71%

Total actual revenues and expenditures are 49% and 50% of the final budget respectively at the end of the first year of the biennium. The budget anticipates increasing fund balance by \$1.7 million by the end of the biennium. It is anticipated that expenditures will be further reduced in 2010 as FTE positions cuts are realized. At the end of 2009, fund balance decreased by \$1.5 million, with an undesignated fund balance of \$7.4 million.

Most revenues ended the year at about 49 to 50 percent of budget except for the other revenue category which was at 46 percent of budget mainly due to lower investment earnings. Total

expenditures were 50 percent of budget end of the first year of the biennium. Judicial and public safety are slightly ahead with 53 and 51 percent, respectively. The all other expenditure category was only at 41 percent at the end of 2009, mainly because the new DES department will not start operating until 2010 and the railroad rehabilitation work associated with the new grants received will begin in 2010.

## **CAPITAL ASSET, INFRASTRUCTURE, AND DEBT ADMINISTRATION**

### **Capital Assets**

Clark County's total investment in capital assets for its governmental and business type activities as of December 31, 2009, is \$1.3 billion (net of accumulated depreciation). This investment in capital assets includes land, buildings, system improvements, machinery and equipment, park facilities, road and bridge infrastructure, storm water facilities, trails, and construction in progress. Of this amount, 49 percent is from infrastructure such as roads, bridges, sewer lines, and storm water facilities, and land makes up 22 percent of the County's capital assets. Major capital asset events during the current fiscal year included the following:

- A variety of projects for new road construction and expansion of existing roads were ongoing during the year. The County spent \$24.2 million in 2009 on road projects, of which \$20 million was added as capital assets, with the remainder categorized as preservation expenditures.
- Vehicles, road equipment, and trailers were added to the fleet as either new equipment or replacements, at a cost of \$745,940 (\$135,812 was contributed by other governments). Fleet equipment with an original cost of \$1.9 million and a net depreciated value of \$224,432 was disposed of in 2009.
- Park acquisitions and improvements amounting to \$15.7 million were added in 2009.
- The Salmon Creek Treatment Plant phase four expansion was completed in 2009. Project costs in 2009 were \$2.6 million. The project included plant upgrades, new transmission lines and upgrades, a new pump station and upgrades to existing pump stations, and planning and engineering costs. The total project cost was \$76 million.
- Residential and commercial roads and right of way contributed by developers in 2009, at a value of \$1.8 million, were added to capital assets. In addition, roads contributed in prior years, valued at \$1.2 million, were added to the County's asset base in 2009. In 2009, road annexations and right of way parcel sales valued at \$1.7 million were removed from County capital assets.
- Storm water land and infrastructure contributed by developers, at a value of \$1.2 million, were added to capital assets in 2009. In 2009, stormwater land and infrastructure valued at \$1.6 million was retired.

### **Infrastructure**

The County has elected to use the modified approach in reporting roads, bridges and storm water facilities. Under the modified approach, asset condition is reported rather than recording depreciation. The rating scales for roads, bridges, and storm water facilities are further explained in the required supplementary information which follows the notes to the basic financial statements.

The County performs condition assessments on its network of roads using the County's pavement management system, which generates a pavement condition index (PCI) for each segment of road. The PCI is a numerical index on a 100-point scale that represents the pavement's functional condition based on the quantity, severity, and type of visual distress. Condition assessments are

undertaken every three years. Maintenance and preservation activities have been budgeted at sufficient levels to maintain the road condition to a level at or above the established standard. The County spent \$14.3 million for road system preservation and maintenance in 2009, or 91% of the annual budget of \$15.8 million.

Most of the County's bridges were built prior to 1980, and are not included in the listing of capital asset infrastructure, in accordance with reporting requirements. However, all County bridges are monitored and assessed every twenty four months, at a minimum. The County has employed detailed State mandated evaluation methodologies for several years in managing the bridge network, and the ratings are sent to the State of Washington and are incorporated in a state-wide bridge inspection database. Maintenance activities are budgeted at sufficient levels to maintain the bridge condition to a level at or above the established standard. In 2009 the County spent 76% of its 2009-2010 biennial budget (\$247,536 out of \$327,588) for bridge maintenance, or what would appear to be 151% of the annual allocated budget. In 2009 there was a change made to reclassify bridge guardrail and barrier maintenance from roads maintenance to bridge maintenance. The County has a biennial budget and in 2010 budget adjustments between the two programs will be adjusted to address this reclassification of workload.

Storm water facilities consist of both treatment and storage structures. Treatment structures range from simple vegetated swales to sophisticated underground water quality vaults. Both are installed to filter excess contaminants from storm runoff. Storage structures may be ponds or underground systems, such as interconnected pipes. These systems are designed to detain and slowly release water flow. Maintenance of above-ground storm water facilities generally consists of vegetation control and removal of excess sediment. Subterranean systems require specialized processes for sediment control, as well as filter replacement. The County spent \$245,214 for storm water maintenance in 2009, or 68% of the annual budget of \$358,428.

The following is a table which shows the value of infrastructure assets being reported using the modified approach and how their most recent three condition assessments compare with the condition level established by the County:

**Infrastructure Assets Using the Modified Approach  
Condition Assessment as of December 31, 2009**

	<i>Historical Cost</i>	<i>Accum. Depreciation as of 12/31/02</i>	<i>Net Cost</i>	<i>Average Assessment Value</i>			<i>Established Condition Level</i>
				<i>2005</i>	<i>2006</i>	<i>2009</i>	
Road Subsystem	554,652,886	16,553,296	538,099,590	87	89	80	70
				<u>2003</u>	<u>2006</u>	<u>2008</u>	
Storm water Subsystem	53,251,582	4,260,384	48,991,198	87	86	86	70
				<u>2007</u>	<u>2008</u>	<u>2009</u>	
Bridges Subsystem	10,434,962	288,802	10,146,160	73	76	75	50
Total	618,339,430	21,102,482	597,236,948				

\*Although the County has only recorded infrastructure constructed after 1980 on the capital asset listing, all county roads, stormwater facilities, and bridges are assessed, regardless of when they were constructed.

Each of the three infrastructure categories in the table above had an average assessed value well above the established condition level. Road and storm water subsystem condition assessments are done on a rotating basis, where a full assessment is completed over a three year cycle, at a minimum. Bridges are assessed every two years, at a minimum.

Additional information on Clark County's capital assets can be found in note #6 of the notes to the financial statements.

### **Debt Administration**

At December 31, 2009, Clark County had total bonded debt outstanding of \$146 million (compared to \$154 million at December 31, 2008). Governmental activities had general obligation bonds payable of \$127.5 million (down \$5.7 million from 2008) which is backed by the full faith and credit of the County. Business-type activities had \$18.7 million in revenue bonds payable (a decrease of \$2.3 million from 2008) which are secured solely by specified revenue sources. The decrease in bonded debt outstanding was due to \$5.7 million and \$2.3 million debt service payments in governmental and business-type activities, respectively. The County maintains a Moody's Aa3 rating for its limited tax general obligation debt. The County's revenue bonds maintain a Moody's A1 rating. Additional information on the County's long-term debt can be found in notes 11 and 12 of the notes to the financial statements.

### **ECONOMIC OUTLOOK**

Economic factors have a direct impact on County revenues and the demand for services. During 2009, the County's financial condition began to stabilize, after experiencing a significant downturn in 2008. Due to the lingering effects of the recession, primarily low construction and high unemployment, the subsequent recovery is expected to be slow.

Clark County continues to budget for a 2009/2010 General Fund balance surplus of \$1.7 million. The 2009/2010 County-wide expense budget is down five percent at the end of 2009 from the original 2009/2010 budget, with expenditure reductions in most General Fund departments and General Fund supported funds. The 2009/2010 expenditure budgets were reduced in 2009 mainly by elimination of approximately 245 budgeted positions county-wide, 125 of which were in the General Fund.

General fund revenue sources, as a whole, are up slightly (1 percent) compared to 2008. In June 2009, revenue budgets were revised to reflect current economic conditions. The major revision was a \$10 million reduction in sales tax revenues. Since June 2009, actual revenue received is tracking consistent with the revised budget. Going into 2010, General Fund revenue growth is budgeted to be minimal.

Real estate excise tax (REET) is generated from the sale of real property. These funds primarily support debt service. As the result of fewer home sales and declining home prices, REET revenue dropped \$.9 million (19 percent) from 2008, following a \$3.8 million (42 percent) decline from 2007. In 2009, the County increased reliance on REET funds which has created an unsustainable drain on these funds and will need to be addressed in the 2011/2012 budget.

The County's main revenue sources include taxes, charges for service and intergovernmental (grant) revenues. Property taxes make-up 30 percent of total government-wide revenues. Even though property taxes tend to be stable, State and voter approved limitations to property taxes have kept the property tax increases to 1 percent each year, plus any new construction. Sales tax revenues are another significant revenue source for the County (9 percent). Sales tax revenue is impacted by construction activity. Sales tax revenues decreased \$5.4 million (17 percent) from 2008, as the effects of the weak economy were felt.

The County experienced unprecedented growth in building construction activities and population growth in 2004-2005. Since then, indicators have declined. For the quarter ending December 2009, building permits continued to show slow improvement, however, based on historical averages, 2009 permit activity remains weak. Revenues associated with construction activity have declined accordingly. The Department of Community Development (DCD) has undergone a significant reorganization to improve efficiency and reduce costs in 2009. The Engineering Services section of DCD was transferred to Public Works, to be funded by a combination of fees

and General Fund support. Staffing in the DCD departments has been reduced by 37 FTE's. The DCD fund balance at the end of 2009 is \$0.2M, after the 2009 transfer of \$2.7M and 2008 transfer of \$2.3M from the General Fund to support continued ongoing operational losses and improve the deficit fund balance.

Home sales are also an indicator of the economic activity in the County. Over the past year, home sales have increased 7.2 percent, while the median home prices decreased 9 percent. The slow increase in building permits and home sales are optimistic signs that the home construction industry has reached bottom and will improve. Continued low home prices, interest rates, and federal home buyer programs will help the industry improve. However, these positive factors will be offset by high unemployment and tight credit markets.

Other factors impacting the economic condition are: The inflation rate was unchanged for most of 2009. The year ended with an annual increase of 2.7 percent, primarily due to energy costs which had a steep decline in 2008. The Clark County unemployment rate climbed steadily through 2009, in conjunction with the worsening economy. The year ended with a rate of 14.3 percent, the highest rate of any county in the state.

### **Requests for Information**

This financial report is designed to provide a general overview of Clark County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Auditor's Office, Clark County, 1300 Franklin Street, P.O. Box 5000, Vancouver, WA, 98666-5000.

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## **BASIC FINANCIAL STATEMENTS**

The basic financial statements and note disclosure comprise the minimum acceptable fair presentation in conformity with Generally Accepted Accounting Principles (GAAP). Basic financial statements are designed to be lifted from the Financial Section of the Comprehensive Annual Financial Report (CAFR) for widespread distribution to users requiring less detailed information than is contained in the full CAFR. Basic Financial Statements include:

### **Government-wide Financial Statements**

- (1) **Government-wide Statement of Net Assets** – presents information on all County governmental and business-type assets and liabilities, with the difference reported as net assets.
- (2) **Government-wide Statement of Activities** – presents information on all County governmental and business-type revenues and expenses, with the difference reported as change in net assets.

### **Fund Financial Statements**

- (3) **Balance Sheet - Governmental Funds** - presents the balance sheets for major funds and aggregated amounts for all other governmental funds.
- (4) **Reconciliation of the Balance Sheet of Governmental Funds to the Government-wide Statement of Net Assets**
- (5) **Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds** – presents information for each major fund and aggregated information for all other governmental funds.
- (6) **Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-wide Statement of Activities**
- (7) **Statements of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual** – presents budget information, along with actual results, on separate statements for the General Fund and for each major fund which has a legally adopted budget.
- (8) **Statement of Net Assets – Proprietary Funds** – presents information on all assets and liabilities, with the difference reported as change in net assets, for each major enterprise fund and for the County’s one non-major enterprise fund, as well as a separate column of information for internal service funds.
- (9) **Statement of Revenues, Expenses, and Changes in Net Assets - Proprietary Funds** - presents information for each major enterprise fund and for the County’s one non-major enterprise fund, as well as a separate column of information for internal service funds.

- (10) **Statement of Cash Flows** - presents information on the sources and uses of cash for each major enterprise fund and for the County's one non-major enterprise fund, as well as a separate column of information for internal service funds.
- (11) **Statement of Fiduciary Net Assets** – presents information on investment trust funds, the private-purpose trust fund, and agency fund assets and liabilities, with the difference reported as net assets.
- (12) **Statement of Changes in Fiduciary Net Assets** - presents information on additions to and deductions from investment trust funds, the private-purpose trust fund, and agency funds, with the difference reported as change in net assets.
- (13) **Notes to Financial Statements-** presents disclosure and further detail information to assist the reader in a better understanding of the financial statements and the data presented within them.

**CLARK COUNTY, WASHINGTON**  
**Statement of Net Assets**  
**December 31, 2009**

	Primary Government			Component Unit Clark County Public Facilities District
	Governmental Activities	Business-type Activities	Total Primary Government	
<b>ASSETS</b>				
Cash, cash equivalents & pooled investments	\$ 153,167,719	\$ 9,957,818	\$ 163,125,537	\$ 86,856
Investments	1,378,725	0	1,378,725	0
Net Receivables	41,002,153	1,289,967	42,292,120	62,885
Internal balances	9,899	(9,899)	0	0
Inventories	2,057,310	0	2,057,310	0
Prepays	49,267	0	49,267	0
Notes receivable	20,037,634	18,989,125	39,026,759	2,996,185
Deferred charges	1,187,231	0	1,187,231	0
Net OPEB obligation (asset)	211,637	0	211,637	0
Restricted assets in safekeeping	6,416,727	0	6,416,727	0
Restricted cash/investment for revenue bonds	0	3,119,000	3,119,000	0
Equity interest in joint venture	700,978	0	700,978	0
Capital assets not being depreciated:				
Land, infrastructure and construction in progress	908,537,030	91,156,464	999,693,494	0
Capital assets net of accumulated depreciation	173,396,150	131,287,965	304,684,115	0
Total assets	<u>1,308,152,460</u>	<u>255,790,440</u>	<u>1,563,942,900</u>	<u>3,145,926</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	16,541,839	848,932	17,390,771	50,212
Accrued liabilities	7,274,114	295,557	7,569,671	0
Deposits payable	4,091,521	0	4,091,521	0
Claims and judgements payable	493,407	0	493,407	0
Due to other governments	275,119	1,077	276,196	0
Unearned revenue	6,540,195	19,351,422	25,891,617	0
Advance due to other governments	1,358,810	3,119,000	4,477,810	0
Long term liabilities:				
Special assessment debt with governmental commitment due in more than one year	18,954	0	18,954	0
Other due within one year	8,720,148	2,545,836	11,265,984	0
Other due in more than one year	157,407,702	17,116,920	174,524,622	0
Total liabilities	<u>202,721,809</u>	<u>43,278,744</u>	<u>246,000,553</u>	<u>50,212</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	932,497,959	203,226,963	1,135,724,922	0
Restricted for:				
Capital projects	16,908,651	0	16,908,651	0
Culture and recreation	19,671,477	0	19,671,477	0
Economic environment	31,544,797	0	31,544,797	0
Law and justice	1,944,213	0	1,944,213	0
Debt service- debt covenants	463,747	3,119,000	3,582,747	0
Transportation	17,077,678	0	17,077,678	0
Health and human services	22,838,959	0	22,838,959	0
General governmental	4,437,459	0	4,437,459	0
Unrestricted	58,045,711	6,165,733	64,211,444	3,095,714
Total net assets	<u>\$ 1,105,430,651</u>	<u>\$ 212,511,696</u>	<u>\$ 1,317,942,347</u>	<u>\$ 3,095,714</u>

See accompanying notes to the financial statements

**CLARK COUNTY, WASHINGTON**  
**Statement of Activities**  
**For the Year Ended December 31, 2009**

**Net (Expense) Revenue and Changes in Net Assets**

Functions/Programs	Program Revenues					Primary Government			Component Unit
	Expenses	Indirect Expense Allocation	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
<b>Primary Government:</b>									
<i>Governmental activities:</i>									
General government	\$ 59,482,706	\$ (5,626,763)	\$ 19,047,368	\$ 6,201,077	\$ 0	\$ (28,607,498)	\$ 0	\$ (28,607,498)	\$ 0
Public safety	69,556,120	154,865	8,709,462	14,963,224	64,773	(45,973,526)	0	(45,973,526)	0
Judicial	17,141,169	0	12,218,873	3,163,879	0	(1,758,417)	0	(1,758,417)	0
Physical environment	2,875,734	0	6,117,781	987,187	0	4,229,234	0	4,229,234	0
Transportation	28,379,995	1,998,017	4,412,138	126,168	16,361,219	(9,478,487)	0	(9,478,487)	0
Economic environment	19,397,781	1,539,332	13,353,316	9,479,865	0	1,896,068	0	1,896,068	0
Health and human services	61,888,862	1,444,430	2,427,033	48,524,625	0	(12,381,634)	0	(12,381,634)	0
Culture and recreation	30,603,795	0	7,004,649	4,338,320	7,846,316	(11,414,510)	0	(11,414,510)	0
Interest on long term debt	6,349,962	0	0	0	0	(6,349,962)	0	(6,349,962)	0
Total governmental activities	295,676,124	(490,119)	73,290,620	87,784,345	24,272,308	(109,838,732)	0	(109,838,732)	0
<i>Business-type activities:</i>									
Solid waste	2,312,892	166,619	1,641,672	643,213	0	0	(194,626)	(194,626)	0
Water	5,958,734	154,708	4,824,588	365,291	829,703	0	(93,860)	(93,860)	0
Sewer	6,883,614	168,792	6,789,952	0	2,200,271	0	1,937,817	1,937,817	0
Total business-type activities	15,155,240	490,119	13,256,212	1,008,504	3,029,974	0	1,649,331	1,649,331	0
Total primary government	\$ 310,831,364	\$ 0	\$ 86,546,832	\$ 88,792,849	\$ 27,302,282	(109,838,732)	1,649,331	(108,189,401)	0
<i>Component Unit</i>									
Public Facilities District	786,753	0	0	646,011	0	0	0	0	(140,742)
Total component unit	\$ 786,753	\$ 0	\$ 0	\$ 646,011	\$ 0	\$ 0	\$ 0	\$ 0	(140,742)
<i>General revenues:</i>									
Property taxes						93,349,873	0	93,349,873	0
Sales taxes						25,991,421	0	25,991,421	665,990
Excise and other taxes						13,001,507	0	13,001,507	0
Interest and investment earnings						2,011,197	129,216	2,140,413	148,103
Transfers						(66,997)	66,997	0	0
Total general revenues and transfers						134,287,001	196,213	134,483,214	814,093
Change in net assets						24,448,269	1,845,544	26,293,813	673,351
Net assets as of January 1						1,078,601,701	211,859,586	1,290,461,287	2,422,363
Prior period adjustment						2,380,681	(1,193,434)	1,187,247	0
Net assets as of January 1 - restated						1,080,982,382	210,666,152	1,291,648,534	2,422,363
Net assets as of December 31						\$ 1,105,430,651	\$ 212,511,696	\$ 1,317,942,347	\$ 3,095,714

**Clark County Washington**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2009**

	Major Funds					Total
	General Fund	County Roads	Community Services Grants	Mental Health	Other Governmental Funds	
<b>ASSETS</b>						
Cash, cash equivalents and pooled investments	\$ 10,147,665	\$ 14,474,680	\$ 5,375,733	\$ 19,818,751	\$ 89,542,205	\$ 139,359,034
Deposit with fiscal agent	0	0	0	0	20,000	20,000
Deposit in trust	2,355,458	0	0	0	0	2,355,458
Taxes receivable	3,163,491	2,015,594	0	33,823	378,603	5,591,511
Special assessments receivable	0	0	0	0	62,849	62,849
Interest and penalties receivable	7,051,824	0	0	0	5,028	7,056,852
Accounts receivable	10,962,693	3,624,602	357,818	367,571	1,053,786	16,366,470
Due from other funds	2,361,502	296,980	4,009	493,549	1,229,291	4,385,331
Due from other governments	1,356,426	2,609,897	1,106,008	82,577	5,457,463	10,612,371
Prepaid expenditure	1,763	499	13,685	0	26,820	42,767
Investments	50,000	0	0	0	1,328,725	1,378,725
Notes receivable	228,260	597,103	19,209,582	0	2,689	20,037,634
Assets in safekeeping	0	0	0	0	6,416,727	6,416,727
Total assets	<u>37,679,082</u>	<u>23,619,355</u>	<u>26,066,835</u>	<u>20,796,271</u>	<u>105,524,186</u>	<u>213,685,729</u>
<b>LIABILITIES AND FUND BALANCE</b>						
<i>Liabilities</i>						
Warrants and anticipation notes payable	0	0	0	0	263,140	263,140
Vouchers payable	2,524,352	1,912,493	860,721	3,107,044	6,753,714	15,158,324
Due to other funds	1,282,764	796,817	4,206	614	3,372,024	5,456,425
Due to other governments	19,091	48,838	3,446	107	201,211	272,693
Claims and judgements payable	493,407	0	0	0	0	493,407
Accrued liabilities	4,336,229	695,943	95,293	146,465	795,913	6,069,843
Deposits payable	2,415,346	493,500	0	0	1,182,675	4,091,521
Matured long-term obligations	0	0	0	0	20,000	20,000
Deferred revenue	17,337,718	2,593,587	19,209,582	33,823	1,110,747	40,285,457
Advance due to other governments	0	0	0	62,094	1,296,716	1,358,810
Total liabilities	<u>28,408,907</u>	<u>6,541,178</u>	<u>20,173,248</u>	<u>3,350,147</u>	<u>14,996,140</u>	<u>73,469,620</u>
<i>Fund Balance</i>						
Reserved for prepaid items:						
General fund	1,763	0	0	0	0	1,763
Special revenue funds	0	499	13,685	0	26,820	41,004
Reserved for debt service	0	0	0	0	1,014,522	1,014,522
Unreserved - designated for compensated absences reported in:						
General fund	1,884,334	0	0	0	0	1,884,334
Special revenue funds	0	353,457	123,484	0	343,995	820,936
Capital project funds	0	0	0	0	3,682	3,682
Unreserved - designated reported in:						
Special revenue funds- for technology and housing	0	0	0	3,049,125	0	3,049,125
Unreserved, undesignated, reported in:						
General fund	7,384,078	0	0	0	0	7,384,078
Special revenue funds	0	16,724,221	5,756,418	14,396,999	45,713,210	82,590,848
Debt service funds	0	0	0	0	449,225	449,225
Capital project funds	0	0	0	0	42,976,592	42,976,592
Total fund balance	<u>9,270,175</u>	<u>17,078,177</u>	<u>5,893,587</u>	<u>17,446,124</u>	<u>90,528,046</u>	<u>\$ 140,216,109</u>
Total liabilities and fund balance	<u>\$ 37,679,082</u>	<u>\$ 23,619,355</u>	<u>\$ 26,066,835</u>	<u>\$ 20,796,271</u>	<u>\$ 105,524,186</u>	

See accompanying notes to the financial statements

**CLARK COUNTY, WASHINGTON**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**To the Statement of Net Assets**  
**December 31, 2009**

Total fund balances as shown on the Governmental Funds Balance Sheet:	\$ 140,216,109
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. This amount reflects the initial investment in capital assets, net of depreciation. (This amount does not include internal service funds capital assets amounting to \$20,347,662).	1,062,286,496
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds. Reported in deferred charges and unearned revenue.	35,144,130
Internal service funds are used to charge the costs of services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	21,759,571
Accrued interest payments on debt service that are not due and payable in the current period are not reported in the funds, however, they are recorded in the Statement of Net Assets.	(536,300)
Long-term liabilities that are not due and payable in the current period are not reported in the funds, however, they are recorded in the Statement of Net Assets. (This amount does not include internal service fund long-term liabilities in the amount of \$12,707,449)	(153,439,355)
Total net assets, as reflected on the Statement of Net Assets:	<b>\$ 1,105,430,651</b>

See accompanying notes to the financial statements

**Clark County Washington**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2009**

	Major Funds					Total
	General Fund	County Roads	Community Service Grants	Mental Health	Other Governmental Funds	
<b>Revenues:</b>						
Property taxes	\$ 55,519,615	\$ 30,027,193	\$ 0	\$ 587,568	\$ 6,376,942	\$ 92,511,318
Sales and use taxes	11,389,108	0	0	0	14,602,313	25,991,421
Excise and other taxes	5,505,952	72,181	0	2,737	7,420,637	13,001,507
Licenses & permits	2,359,395	273,603	38,505	0	4,841,477	7,512,980
Intergovernmental	23,361,869	20,264,131	9,234,382	31,610,070	23,399,560	107,870,012
Charges for services	18,714,139	5,770,770	3,483,244	63,970	13,974,672	42,006,795
Fines & forfeitures	3,386,425	0	0	0	235,950	3,622,375
Interest earnings	655,620	152,029	97,769	204,896	807,659	1,917,973
Donations	215,828	126,168	0	0	424,564	766,560
Other revenues	262,494	63,873	456,410	191,334	7,900,584	8,874,695
Total revenues	<u>121,370,445</u>	<u>56,749,948</u>	<u>13,310,310</u>	<u>32,660,575</u>	<u>79,984,358</u>	<u>304,075,636</u>
<b>Expenditures:</b>						
Current:						
General government	35,713,625	72,898	0	0	2,933,511	38,720,034
Public safety	62,705,968	131,670	0	0	5,990,240	68,827,878
Judicial	16,443,048	0	0	0	0	16,443,048
Physical environment	1,330,562	0	0	0	1,425,308	2,755,870
Transportation	522,812	29,625,639	0	0	0	30,148,451
Economic environment	1,638,404	1,288,110	12,106,330	0	5,881,683	20,914,527
Health and human services	876,479	0	760,600	33,121,904	27,611,025	62,370,008
Culture & recreation	3,244,948	1,263,544	0	0	11,014,074	15,522,566
Capital outlay:						
General government	336,427	0	0	0	3,497,722	3,834,149
Public safety	42,796	0	0	0	0	42,796
Physical environment	62,734	0	0	0	0	62,734
Transportation	226,035	20,554,866	0	0	79,463	20,860,364
Health and human services	8,561	0	0	0	0	8,561
Culture & recreation	0	5,011,767	0	0	14,476,458	19,488,225
Debt service:						
Principal	13,396	0	0	0	6,993,882	7,007,278
Interest and other charges	20,967	4,335	444	17	6,206,142	6,231,905
Total expenditures	<u>123,186,762</u>	<u>57,952,829</u>	<u>12,867,374</u>	<u>33,121,921</u>	<u>86,109,508</u>	<u>313,238,394</u>
Excess (deficiency) of revenues over (under) expenditures	(1,816,317)	(1,202,881)	442,936	(461,346)	(6,125,150)	(9,162,758)
<b>Other Financing Sources (Uses):</b>						
Issuance of long term debt	0	1,030,000	0	0	0	1,030,000
Sale of capital assets	329,194	413,415	0	2,842	15,993	761,444
Insurance recoveries	0	0	0	0	(5,220)	(5,220)
Transfers in	14,237,278	5,756,255	1,350,845	2,051,195	29,211,049	52,606,622
Transfers out	(14,290,474)	(1,871,432)	(247,063)	(300,000)	(43,997,197)	(60,706,166)
Total other financing sources (uses)	<u>275,998</u>	<u>5,328,238</u>	<u>1,103,782</u>	<u>1,754,037</u>	<u>(14,775,375)</u>	<u>(6,313,320)</u>
Net change in fund balances	(1,540,319)	4,125,357	1,546,718	1,292,691	(20,900,525)	(15,476,078)
Fund balance as of January 1	10,810,494	12,952,820	4,346,869	16,153,433	111,556,926	155,820,542
Prior period adjustment	0	0	0	0	(128,355)	(128,355)
Fund balance as of January 1 - restated	<u>10,810,494</u>	<u>12,952,820</u>	<u>4,346,869</u>	<u>16,153,433</u>	<u>111,428,571</u>	<u>155,692,187</u>
Fund balance as of December 31	<u>\$ 9,270,175</u>	<u>\$ 17,078,177</u>	<u>\$ 5,893,587</u>	<u>\$ 17,446,124</u>	<u>\$ 90,528,046</u>	<u>\$ 140,216,109</u>

See accompanying notes to the financial statements

**CLARK COUNTY, WASHINGTON**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**To the Statement of Activities**  
**For the Year Ended December 31, 2009**

Net change in fund balances as shown on Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance:	\$ (15,476,078)
Governmental funds report capital outlays as expenditures and proceeds from the sale of capital assets as revenues. In the Statement of Activities the cost of these assets is capitalized and depreciated over the period of the asset's useful life. When capital assets are disposed of the difference between original cost less depreciation and the proceeds are booked as a gain or (loss) on the sale. This entry takes into account the differences in how capital costs are treated between the Statement of Activities and the governmental fund statements.	21,133,527
The County receives contributions in the form of capital assets from developers and other donors. Because capital assets are not reported in governmental funds, neither are such contributions. Government-Wide Statements report capital assets in the Statement of Net Assets, and any contributions are reported in the Statement of Activities. This is the value of those capital contributions during the year.	3,420,081
Internal service fund expenses are allocated to other funds. The net expense of certain internal service fund activities is reported with governmental activities on the Statement of Activities.	(587,111)
The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of principal on long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This entry is the net effect of these differences in the treatment of long-term debt issuance and payments.	5,780,824
Governmental funds report revenue in the period they are available as financing sources. Government-wide statements record revenues at the time they are earned. This amount accounts for the change in deferred revenues during the fiscal year.	10,579,227
Governmental funds do not report interest in a joint venture where the government's participation is intended to assist in providing services, as is the case with the County's investment in the Clark Regional Emergency Services Agency. However, the equity interest is reported in the Statement of Net Assets.	(233,732)
Some expenses reported in the statement of activities do not require the use of current financial resources, and accordingly, are not reported as expenditures in governmental funds. Increases in other post employment benefit and compensated absence liabilities are examples of accrued expenditures included in this amount.	(168,469)
Change in net assets, as reflected on the Statement of Activities	<b>\$ 24,448,269</b>

See accompanying notes to the financial statements

**Clark County Washington**  
**General Fund**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2009**

	Original 2009/2010 <u>Budget</u>	Final 2009/2010 <u>Budget</u>	Actual <u>Year-To-Date</u>	Variance with Final Budget <u>Positive/</u>
<b><u>Revenues:</u></b>				
Taxes	\$ 149,293,978	\$ 145,107,377	\$ 72,414,675	\$ (72,692,702)
Licenses & permits	4,237,934	4,723,470	2,359,395	(2,364,075)
Intergovernmental	44,313,260	47,376,325	23,361,869	(24,014,456)
Charges for services	39,679,158	38,027,308	18,714,139	(19,313,169)
Fines & forfeitures	8,475,238	6,954,669	3,386,425	(3,568,244)
Miscellaneous	7,905,966	3,289,804	1,133,942	(2,155,862)
Total revenues	<u>253,905,534</u>	<u>245,478,953</u>	<u>121,370,445</u>	<u>(124,108,508)</u>
<b><u>Expenditures</u></b>				
Current:				
General government	77,999,470	74,073,976	35,713,625	38,360,351
Public safety	128,244,104	122,929,396	62,705,968	60,223,428
Judicial	32,415,783	31,208,023	16,443,048	14,764,975
Physical environment	3,327,549	5,024,826	1,330,562	3,694,264
Transportation	2,046,105	1,860,968	522,812	1,338,156
Economic environment	3,742,099	3,765,280	1,638,404	2,126,876
Health and human services	1,602,621	1,690,567	876,479	814,088
Culture and recreation	7,130,590	5,611,351	3,244,948	2,366,403
Capital outlay:				
General government	0	233,945	336,427	(102,482)
Public safety	0	88,977	42,796	46,181
Physical environment	0	0	62,734	(62,734)
Transportation	0	1,624,562	226,035	1,398,527
Health and human services	0	10,000	8,561	1,439
Debt service-principal	26,792	0	13,396	(13,396)
Debt service-interest	0	0	20,967	(20,967)
Total expenditures	<u>256,535,113</u>	<u>248,121,871</u>	<u>123,186,762</u>	<u>124,935,109</u>
Excess (deficiency) of revenues over expenditures	(2,629,579)	(2,642,918)	(1,816,317)	826,601
Sale of capital assets	1,821,888	1,821,888	329,194	(1,492,694)
Transfers in	28,997,779	28,997,779	14,237,278	(14,760,501)
Transfers out	(26,923,629)	(26,343,449)	(14,290,474)	12,052,975
Total other financing sources(uses)	<u>3,896,038</u>	<u>4,476,218</u>	<u>275,998</u>	<u>(4,200,220)</u>
Net change in fund balance	1,266,459	1,833,300	(1,540,319)	(3,373,619)
Fund Balance as of January 1	11,294,000	11,294,000	10,810,494	(483,506)
Fund balance as of December 31	<u>\$ 12,560,459</u>	<u>\$ 13,127,300</u>	<u>\$ 9,270,175</u>	<u>\$ (3,857,125)</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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year -To- Date	Variance with Final Budget Positive / (Negative)
<b>Revenues</b>				
General property taxes	\$ 62,939,046	\$ 62,939,046	\$ 30,027,193	\$(32,911,853)
Timber harvest	400,000	400,000	57,716	(342,284)
Excise and other taxes	40,000	40,000	14,465	(25,535)
Total taxes	<u>63,379,046</u>	<u>63,379,046</u>	<u>30,099,374</u>	<u>(33,279,672)</u>
Business licenses and permits	280,000	280,000	119,336	(160,664)
Non-business licenses and permits	177,090	177,090	154,267	(22,823)
Total licenses & permits	<u>457,090</u>	<u>457,090</u>	<u>273,603</u>	<u>(183,487)</u>
Federal entitlements	14,600	14,600	7,113	(7,487)
Federal grants -- indirect	9,266,000	9,473,625	2,170,963	(7,302,662)
State grants	10,249,000	10,292,875	5,487,172	(4,805,703)
State entitlements	12,588,337	12,588,337	6,212,790	(6,375,547)
Interlocal grants and entitlements	0	0	5,830,235	5,830,235
Intergovernmental	0	0	410,641	410,641
ARRA grants	0	2,500,000	145,217	(2,354,783)
Total intergovernmental	<u>32,117,937</u>	<u>34,869,437</u>	<u>20,264,131</u>	<u>(14,605,306)</u>
General government fees	17,494	17,494	7,905	(9,589)
Physical environment	2,851,000	2,851,000	1,697,035	(1,153,965)
Transportation	24,656,144	24,656,144	1,542,176	(23,113,968)
Economic environment	261,000	261,000	706,568	445,568
Interfund revenues	8,595,571	8,137,636	1,817,086	(6,320,550)
Total charges for services	<u>36,381,209</u>	<u>35,923,274</u>	<u>5,770,770</u>	<u>(30,152,504) #</u>
Fines and forfeitures	12,600	12,600	0	(12,600)
Total fines & forfeitures	<u>12,600</u>	<u>12,600</u>	<u>0</u>	<u>(12,600)</u>
Interest earnings	161,880	161,880	152,029	(9,851)
Rents and royalties	29,280	29,280	49,119	19,839
Donations	30,000	30,000	126,168	96,168
Other revenues	357,516	357,516	14,754	(342,762)
Total miscellaneous	<u>578,676</u>	<u>578,676</u>	<u>342,070</u>	<u>(236,606)</u>
Total revenues	<u>132,926,558</u>	<u>135,220,123</u>	<u>56,749,948</u>	<u>(78,470,175)</u>
<b>Expenditures</b>				
General government				
Other services and charges	30,774	30,774	46,429	(15,655)
Interfund payment for services	76,848	76,848	26,469	50,379
Total general government	<u>107,622</u>	<u>107,622</u>	<u>72,898</u>	<u>34,724</u>
Public Safety				
Personal services	367,700	98,533	100,111	(1,578)
Supplies	850	68	68	0
Other services and charges	5,624	3,723	1,603	2,120
Interfund payment for services	1,440,683	44,174	29,888	14,286
Total public safety	<u>\$ 1,814,857</u>	<u>\$ 146,498</u>	<u>\$ 131,670</u>	<u>\$ 14,828</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, 2009**

	Original 2009/2010 <u>Budget</u>	Final 2009/2010 <u>Budget</u>	Actual Year -To- <u>Date</u>	Variance with Final Budget Positive / <u>(Negative)</u>
<b>Transportation</b>				
Personal services	\$ 23,238,703	\$ 28,640,292	\$ 13,679,374	\$ 14,960,918
Supplies	9,000,512	6,332,609	2,533,330	3,799,279
Other services and charges	17,068,888	17,934,461	3,570,028	14,364,433
Interfund payment for services	14,789,495	22,055,122	9,842,907	12,212,215
Capital outlays	44,711,754	45,111,754	20,554,866	24,556,888
Total transportation	<u>108,809,352</u>	<u>120,074,238</u>	<u>50,180,505</u>	<u>69,893,733</u>
<b>Economic Environment</b>				
Personal services	3,945,503	1,798,641	1,013,819	784,822
Supplies	137,900	37,636	415	37,221
Other services and charges	276,600	63,446	13,096	50,350
Interfund payment for services	1,082,781	445,999	260,780	185,219
Total economic environment	<u>5,442,784</u>	<u>2,345,722</u>	<u>1,288,110</u>	<u>1,057,612</u>
<b>Culture and recreation</b>				
Personal services	3,484,482	1,376,423	799,115	577,308
Supplies	0	0	34,836	(34,836)
Other services and charges	0	0	245,985	(245,985)
Interfund payment for services	0	0	183,608	(183,608)
Capital outlays	17,536,000	12,119,324	5,011,767	7,107,557
Total culture and recreation	<u>21,020,482</u>	<u>13,495,747</u>	<u>6,275,311</u>	<u>7,220,436</u>
Debt service: interest	189,520	189,520	4,335	185,185
Total expenditures	<u>137,384,617</u>	<u>136,359,347</u>	<u>57,952,829</u>	<u>78,406,518</u>
Excess (deficiency) of revenues over expenditures	(4,458,059)	(1,139,224)	(1,202,881)	(63,657)
Issuance of long-term debt	9,760,000	9,760,000	1,030,000	(8,730,000)
Sale of capital assets	2,201,400	2,201,400	413,415	(1,787,985)
Transfers in	6,040,334	16,756,435	5,756,255	(11,000,180)
Transfers out	(3,575,269)	(4,094,785)	(1,871,432)	2,223,353
Total other financing sources (uses)	<u>14,426,465</u>	<u>24,623,050</u>	<u>5,328,238</u>	<u>(19,294,812)</u>
Net change in fund balance	9,968,406	23,483,826	4,125,357	(19,358,469)
Fund balance as of January 1	(2,100,000)	5,598,074	12,952,820	7,354,746
Fund balance as of December 31	<u>\$ 7,868,406</u>	<u>\$ 29,081,900</u>	<u>\$ 17,078,177</u>	<u>\$(12,003,723)</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, 2009**

	Original 2009/2010 <u>Budget</u>	Final 2009/2010 <u>Budget</u>	Actual Year -To- <u>Date</u>	Variance with Final Budget Positive <u>(Negative)</u>
<b><u>Revenues</u></b>				
Non-business licenses and permits	\$90,000	\$90,000	\$ 38,505	\$ (51,495)
Total licenses & permits	90,000	90,000	38,505	(51,495)
Federal grants -- direct	12,480,000	12,114,310	2,459,968	(9,654,342)
Federal grants -- indirect	6,774,936	9,752,600	5,794,692	(3,957,908)
State grants	3,899,028	3,899,028	843,909	(3,055,119)
Intergovernmental revenues	1,552,008	1,552,008	0	(1,552,008)
ARRA	0	1,309,141	135,813	(1,173,328)
Total intergovernmental	24,705,972	28,627,087	9,234,382	(19,392,705)
General government fees	8,150,000	8,900,000	2,079,874	(6,820,126)
Economic environment	800,000	800,000	642,583	(157,417)
Mental and physical health	2,450,156	2,450,156	760,787	(1,689,369)
Interfund revenues	6,170,296	6,170,296	0	(6,170,296)
Total charges for services	17,570,452	18,320,452	3,483,244	(14,837,208)
Interest earnings	2,000	2,000	97,769	95,769
Other revenues	580,000	580,000	456,410	(123,590)
Total miscellaneous	582,000	582,000	554,179	(27,821)
Total revenues	42,948,424	47,619,539	13,310,310	(34,309,229)
<b><u>Expenditures</u></b>				
Economic environment				
Personal services	5,471,376	5,607,078	2,129,818	3,477,260
Supplies	285,390	285,390	64,727	220,663
Other services and charges	30,008,088	34,304,203	10,309,518	23,994,685
Interfund payment for services	4,282,303	4,158,387	(397,733)	4,556,120
Total economic environment	40,047,157	44,355,058	12,106,330	32,248,728
Health & human services				
Personal services	12,618	12,618	15,941	(3,323)
Supplies	10,000	10,000	0	10,000
Other services and Charges	1,300,000	1,300,000	743,035	556,965
Interfund payment for services	2,000	2,000	1,624	376
Total health and human services	1,324,618	1,324,618	760,600	564,018
Debt service: interest	0	0	444	(444)
Total expenditures	41,371,775	45,679,676	12,867,374	32,812,302
Excess (deficiency) of revenues over expenditures	1,576,649	1,939,863	442,936	(1,496,927)
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	1,950,568	3,341,888	1,350,845	(1,991,043)
Transfers out	(541,126)	(496,126)	(247,063)	249,063
Total other financing sources (uses)	1,409,442	2,845,762	1,103,782	(1,741,980)
Net change in fund balance	2,986,091	4,785,625	1,546,718	(3,238,907)
Fund balance as of January 1	4,989,018	4,989,018	4,346,869	(642,149)
Fund balance as of December 31	\$ 7,975,109	\$ 9,774,643	\$ 5,893,587	\$ (3,881,056)

See accompanying notes to the financial statements

**Clark County Washington**  
**Mental Health**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b>Revenues</b>				
General property taxes	\$ 756,268	\$ 756,268	\$ 587,568	\$ (168,700)
Timber harvest taxes	1,300	1,300	553	(747)
Excise and other taxes	1,654	1,654	2,184	530
Total taxes	<u>759,222</u>	<u>759,222</u>	<u>590,305</u>	<u>(168,917)</u>
Federal grants -- direct	3,675,000	1,161,434	168,661	(992,773)
Federal grants -- indirect	1,231,336	1,231,336	276,603	(954,733)
State grants	10,404,417	10,404,417	9,950,502	(453,915)
Intergovernmental revenues	43,357,632	43,357,632	21,214,304	(22,143,328)
Total intergovernmental	<u>58,668,385</u>	<u>56,154,819</u>	<u>31,610,070</u>	<u>(24,544,749)</u>
Health & human services	0	0	63,970	63,970
Total charges for services	<u>0</u>	<u>0</u>	<u>63,970</u>	<u>63,970</u>
Interest earnings	266,000	266,000	204,896	(61,104)
Rents and royalties	0	0	113	113
Other revenues	85,000	85,000	191,221	106,221
Total miscellaneous	<u>351,000</u>	<u>351,000</u>	<u>396,230</u>	<u>45,230</u>
Total revenues	<u>59,778,607</u>	<u>57,265,041</u>	<u>32,660,575</u>	<u>(24,604,466)</u>
<b>Expenditures</b>				
Health and human services				
Personal services	8,864,898	8,864,898	3,596,389	5,268,509
Supplies	2,000	2,000	37,223	(35,223)
Other services and charges	66,626,411	64,045,704	28,250,197	35,795,507
Interfund payment for services	1,549,294	1,549,294	1,238,095	311,199
Total health and human services	<u>77,042,603</u>	<u>74,461,896</u>	<u>33,121,904</u>	<u>41,339,992</u>
Debt service: interest	0	0	17	(17)
Total expenditures	<u>77,042,603</u>	<u>74,461,896</u>	<u>33,121,921</u>	<u>41,339,975</u>
Excess (deficiency) of revenues over expenditures	(17,263,996)	(17,196,855)	(461,346)	16,735,509
<b>Other Financing Sources (Uses)</b>				
Sale of capital assets	6,700	6,700	2,842	(3,858)
Transfers in	5,626,198	5,559,057	2,051,195	(3,507,862)
Transfers out	(4,796,000)	(2,920,618)	(300,000)	2,620,618
Total other financing sources (uses)	<u>836,898</u>	<u>2,645,139</u>	<u>1,754,037</u>	<u>(891,102)</u>
Net change in fund balance	(16,427,098)	(14,551,716)	1,292,691	15,844,407
Fund balance as of January 1	18,702,977	18,702,977	16,153,433	(2,549,544)
Fund balance as of December 31	<u>\$ 2,275,879</u>	<u>\$ 4,151,261</u>	<u>\$ 17,446,124</u>	<u>\$ 13,294,863</u>

See accompanying notes to the financial statements

**Clark County Washington**  
**Statement of Net Assets**  
**Proprietary Funds**  
**December 31, 2009**

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Major		Non-Major	Total	Internal Service Funds
	Sanitary Sewer	Clean Water	Solid Waste		
<b>Assets</b>					
<b>Current assets</b>					
Cash, cash equivalents and pooled investments	\$ 1,857,091	\$ 6,902,922	\$ 1,197,805	\$ 9,957,818	\$ 10,598,946
Deposit in trust	0	0	0	0	834,281
Receivables, net	15,302	969,091	171,251	1,155,644	1,287,172
Due from other funds	0	0	791	791	1,264,197
Due from other governments	0	4,144	130,179	134,323	24,928
Inventory (at cost)	0	0	0	0	2,057,310
Prepaid expense	0	0	0	0	6,500
<b>Total current assets</b>	<b>1,872,393</b>	<b>7,876,157</b>	<b>1,500,026</b>	<b>11,248,576</b>	<b>16,073,334</b>
<b>Noncurrent assets</b>					
Restricted revenue bond cash/investment	3,119,000	0	0	3,119,000	0
Contracts receivable	18,989,125	0	0	18,989,125	0
<b>Capital assets not being depreciated:</b>					
Land	437,525	33,153,119	12,315	33,602,959	44,721
Construction in progress	0	4,079,756	0	4,079,756	81,017
Infrastructure	0	53,473,749	0	53,473,749	0
<b>Capital assets being depreciated:</b>					
Buildings	17,473,218	0	372,415	17,845,633	102,357
Improvements other than buildings	100,950,069	1,034,871	732,899	102,717,839	11,553,422
Machinery & equipment	339,618	65,804	82,267	487,689	26,749,680
Infrastructure	33,163,099	0	0	33,163,099	0
Less accumulated depreciation	(17,501,460)	(4,852,362)	(572,473)	(22,926,295)	(18,183,535)
<b>Total noncurrent assets</b>	<b>156,970,194</b>	<b>86,954,937</b>	<b>627,423</b>	<b>244,552,554</b>	<b>20,347,662</b>
<b>Total assets</b>	<b>\$ 158,842,587</b>	<b>\$ 94,831,094</b>	<b>\$ 2,127,449</b>	<b>\$ 255,801,130</b>	<b>\$ 36,420,996</b>
<b>Liabilities</b>					
<b>Current liabilities</b>					
Accounts payable	136,783	539,123	173,026	848,932	1,100,375
Due to other funds	5,464	3,360	1,866	10,690	183,204
Due to other governments	686	0	391	1,077	2,426
Accrued liabilities	150,290	91,721	53,546	295,557	667,971
Deferred revenue	0	362,297	0	362,297	0
Compensated absences	0	0	0	0	6,587
Accrued claims payable-current	0	0	0	0	694,282
Bonds, notes, claims and loans payable	2,545,836	0	0	2,545,836	259,325
<b>Total current liabilities</b>	<b>2,839,059</b>	<b>996,501</b>	<b>228,829</b>	<b>4,064,389</b>	<b>2,914,170</b>
<b>Noncurrent liabilities</b>					
Deferred revenue - HDSD	18,989,125	0	0	18,989,125	0
Revenue bond deposit due to other government	3,119,000	0	0	3,119,000	0
Compensated absences	126,611	163,650	75,151	365,412	616,191
Accrued claims payable	0	0	0	0	3,078,718
Advance due to other governments	335,910	79,878	0	415,788	7,347,346
Bonds, notes and loans payable (net of discounts)	16,335,720	0	0	16,335,720	705,000
<b>Total noncurrent liabilities</b>	<b>38,906,366</b>	<b>243,528</b>	<b>75,151</b>	<b>39,225,045</b>	<b>11,747,255</b>
<b>Total liabilities</b>	<b>41,745,425</b>	<b>1,240,029</b>	<b>303,980</b>	<b>43,289,434</b>	<b>14,661,425</b>
<b>Net Assets</b>					
Invested in capital assets, net of related debt	115,644,603	86,954,937	627,423	203,226,963	12,035,991
Restricted for debt service	3,119,000	0	0	3,119,000	0
Unrestricted	(1,666,441)	6,636,128	1,196,046	6,165,733	9,723,580
<b>Total net assets</b>	<b>\$ 117,097,162</b>	<b>\$ 93,591,065</b>	<b>\$ 1,823,469</b>	<b>\$ 212,511,696</b>	<b>\$ 21,759,571</b>

See accompanying notes to the financial statements

**Clark County Washington**  
**Statement of Revenues, Expenses and Changes in Fund Net Assets**  
**Proprietary Funds**  
**For the Year Ended December 31, 2009**

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Major		Non Major		Internal Service Funds
	Sanitary Sewer	Clean Water	Solid Waste	Total	
<b>OPERATING REVENUES</b>					
Charges for services:					
Sewer charges pledged as security					
for revenue bonds	\$ 3,576,321	\$ 0	\$ 0	\$ 3,576,321	\$ 0
Other charges for services	3,212,904	4,781,403	1,638,602	9,632,909	9,736,129
Contributions from participants	0	0	0	0	10,624,775
Miscellaneous	0	42,957	0	42,957	0
Total operating revenues	<u>6,789,225</u>	<u>4,824,360</u>	<u>1,638,602</u>	<u>13,252,187</u>	<u>20,360,904</u>
<b>OPERATING EXPENSES</b>					
Personal services	1,273,372	1,515,693	1,062,635	3,851,700	8,382,286
Contractual services	1,095,518	1,318,464	847,480	3,261,462	7,623,867
Other supplies and expenses	718,034	2,479,131	532,158	3,729,323	11,319,643
Intergovernmental	966,618	116,232	883	1,083,733	0
Depreciation	2,006,145	22,516	36,355	2,065,016	2,312,408
Total operating expenses	<u>6,059,687</u>	<u>5,452,036</u>	<u>2,479,511</u>	<u>13,991,234</u>	<u>29,638,204</u>
Operating income (loss)	<u>729,538</u>	<u>(627,676)</u>	<u>(840,909)</u>	<u>(739,047)</u>	<u>(9,277,300)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Interest and investment revenue	70,820	72,481	(14,085)	129,216	93,224
Operating grant revenue	0	365,291	643,213	1,008,504	0
Miscellaneous revenue	727	228	3,070	4,025	63,227
Intergovernmental revenue	0	0	0	0	475,638
Bond Premium Amortization	32,620	0	0	32,620	0
Gain/(loss) on disposition of capital assets	(1,094)	(661,406)	0	(662,500)	(21,768)
Interest expense	(1,024,245)	0	0	(1,024,245)	(344,818)
Total non-operating revenues (expenses)	<u>(921,172)</u>	<u>(223,406)</u>	<u>632,198</u>	<u>(512,380)</u>	<u>265,503</u>
Income (loss) before contributions and transfers	(191,634)	(851,082)	(208,711)	(1,251,427)	(9,011,797)
Capital contributions	2,200,271	829,703	0	3,029,974	392,139
Transfers in	0	387,000	0	387,000	8,916,334
Transfers out	0	(216,155)	(103,848)	(320,003)	(883,787)
Change in net assets	<u>2,008,637</u>	<u>149,466</u>	<u>(312,559)</u>	<u>1,845,544</u>	<u>(587,111)</u>
Net assets as of January 1	115,088,525	94,635,033	2,136,028	211,859,586	22,346,682
Prior period adjustments	<u>0</u>	<u>(1,193,434)</u>	<u>0</u>	<u>(1,193,434)</u>	<u>0</u>
Net assets as of January 1- restated	115,088,525	93,441,599	2,136,028	210,666,152	22,346,682
Net assets as of December 31	<u>\$ 117,097,162</u>	<u>\$ 93,591,065</u>	<u>\$ 1,823,469</u>	<u>\$ 212,511,696</u>	<u>\$ 21,759,571</u>

See accompanying notes to the financial statements

**Clark County Washington  
Statement of Cash Flows  
Proprietary Funds  
For the year ended December 31, 2009**

	<b>Business-type Activities -- Enterprise Funds</b>					<b>Governmental Activities</b>
	<b>Major</b>			<b>Non Major</b>		<b>Internal Service Funds</b>
	<b>Sanitary Sewer</b>	<b>Clean Water</b>	<b>Water</b>	<b>Solid Waste</b>	<b>Totals</b>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers - inflows	\$ 7,058,067	\$ 4,675,150		\$ 1,911,104	\$ 13,644,321	\$ 980,191
Receipts from customers - outflows	0		0	0	0	(66,743)
Receipts from interfund services provided-inflows	0		0	0	0	19,093,465
Payments to suppliers - inflows	0		0	0	0	102,468
Payments to suppliers - outflows	(3,247,768)	(1,987,428)		(3,858,721)	(9,093,917)	(17,640,591)
Payments to employees	(1,278,633)	(1,432,571)		(1,057,277)	(3,768,481)	(8,428,856)
Receipts from deferred revenue	0	(95,088)		0	(95,088)	0
Payments for interfund services used - outflows	(277,748)	(2,240,239)		(433,317)	(2,951,304)	(3,957,439)
Payments on claims and judgments - inflows	0		0	0	0	109,674
Miscellaneous receipts - inflows	727	228		3,070	4,025	63,227
Net cash provided (used) by operating activities	<u>2,254,645</u>	<u>(1,079,948)</u>		<u>(3,435,141)</u>	<u>(2,260,444)</u>	<u>(9,744,604)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Operating grants received	0	365,291		643,213	1,008,504	0
Interest paid on operating activities	0	0		0	0	(28,052)
Intergovernmental revenues	0	0		0	0	454,764
Proceeds from line of credit	0	0		0	0	(439,703)
Advance from other governments	0	79,878		0	79,878	0
Transfers from other funds	0	387,000		0	387,000	8,916,334
Transfers to other funds	0	(216,155)		(103,848)	(320,003)	(883,787)
Net cash provided (used) by noncapital financing activities	<u>0</u>	<u>616,014</u>		<u>539,365</u>	<u>1,155,379</u>	<u>8,019,556</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Proceeds from capital grant	0	0		0	0	20,874
Capital contributions	2,200,271	95,175		0	2,295,446	164,893
Purchases of capital assets	(2,571,026)	(1,478,789)		0	(4,049,815)	(1,605,706)
Proceeds from sales of capital assets	0	0		0	0	214,949
Principal paid on capital debt	(2,490,057)	0		0	(2,490,057)	(520,740)
Deposit from other government for bond payments	3,119,000	0		0	3,119,000	0
Interest paid on capital debt	(1,027,692)	0		0	(1,027,692)	(316,768)
Net cash (used) by capital and related financing activities	<u>(769,504)</u>	<u>(1,383,614)</u>		<u>0</u>	<u>(2,153,118)</u>	<u>(2,042,498)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest earnings	70,820	72,481		(14,085)	129,216	93,224
Net cash provided by investing activities	<u>70,820</u>	<u>72,481</u>		<u>(14,085)</u>	<u>129,216</u>	<u>93,224</u>
Net increase/(decrease) in cash and cash equivalents	1,555,961	(1,775,067)		(2,909,861)	(3,128,967)	(3,674,322)
Cash and cash equivalents on January 1	3,420,130	8,677,989		4,107,666	16,205,785	15,107,549
Cash and cash equivalents on December 31 (Includes \$3,119,000 in restricted cash investment in the Sewer Fund)	<u>\$ 4,976,091</u>	<u>\$ 6,902,922</u>		<u>\$ 1,197,805</u>	<u>\$ 13,076,818</u>	<u>\$ 11,433,227</u>

See accompanying notes to the financial statements

**Clark County Washington**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the year ended December 31, 2009**

	Business-type Activities -- Enterprise Funds					Governmental Activities
	Major			Non-Major		Internal Service Funds
	Sanitary Sewer	Clean Water	Solid Waste	Totals		
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>						
Operating income (loss)	\$ 729,538	\$ (627,676)	\$ (840,909)	\$ (739,047)	\$ (9,277,300)	
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	2,006,145	22,516	36,355	2,065,016	2,312,408	
Miscellaneous receipts	727	228	3,070	4,025	63,227	
(Increase) decrease in accounts receivable	268,842	(145,066)	(7,254)	116,522	(678,300)	
(Increase) decrease in prepaid expense	0	0	0	0	(1,500)	
(Increase) decrease in due from other funds	0	0	(791)	(791)	341,688	
(Increase) decrease in due from other governments	0	(4,144)	279,756	275,612	(17,379)	
(Increase) decrease in inventory	0	0	0	0	107,521	
Increase (decrease) in accounts/warrants payables	(737,894)	(315,581)	(2,911,074)	(3,964,549)	(2,790,101)	
Increase (decrease) in due to other funds	(1,124)	2,134	1,206	2,216	68,176	
Increase (decrease) in due to other governments	114	(393)	(858)	(1,137)	(9)	
Increase (decrease) in accrued liabilities	(6,442)	25,832	(93)	19,297	119,061	
Increase (decrease) in deferred revenue	0	(95,088)	0	(95,088)	0	
Increase (decrease) in compensated absences	(5,261)	57,290	5,451	57,480	7,904	
Net cash provided (used) by financing activities	<u>\$ 2,254,645</u>	<u>\$ (1,079,948)</u>	<u>\$ (3,435,141)</u>	<u>\$ (2,260,444)</u>	<u>\$ (9,744,604)</u>	
<b>Noncash investing, capital, and financing activities</b>						
Contribution of capital assets	\$ 0	\$ 734,528	\$ 0	\$ 734,528	\$ 227,246	

See accompanying notes to the financial statements

**Clark County Washington**  
**Statement of Fiduciary Net Assets**  
**Fiduciary Funds**  
**December 31, 2009**

	<b>Investment Trust Funds</b>	<b>Private Purpose Trust Fund</b>	<b>Agency Funds</b>
<b>Assets</b>			
Cash, cash equivalents and pooled investments	\$294,311,452	\$ 67,207	\$ 16,384,138
Cash and deposits in trust	0	0	95,761
Cash with fiscal agents	0	0	5,000
Accrued interest receivable	1,160,510	0	0
Receivables:			
Taxes	0	0	21,444,210
Accounts	0	0	358,292
From other governments	0	0	17,244,144
Total receivables	<u>0</u>	<u>0</u>	<u>39,046,646</u>
Investments at fair value			
US treasury state and local government	15,699,463	0	0
Total investments	<u>15,699,463</u>	<u>0</u>	<u>0</u>
 Total assets	 <u>311,171,425</u>	 <u>67,207</u>	 <u>55,531,545</u>
<b>Liabilities</b>			
Warrants payable	0	0	29,256,210
Accounts payable and other liabilities	0	0	821,119
Due to other governments	0	0	23,361,125
Accrued liabilities	0	0	258,429
Deposits payable	0	0	1,834,662
Total liabilities	<u>0</u>	<u>0</u>	<u>55,531,545</u>
<b>Net Assets</b>			
Assets held in trust for pool participants	311,171,425	0	0
Assets held in trust for other purposes	0	67,207	0
Total net assets	<u>\$311,171,425</u>	<u>\$ 67,207</u>	<u>\$ 0</u>

See accompanying notes to the financial statements

**Clark County Washington**  
**Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
**For the Year Ended December 31, 2009**

	<u>Investment Trust Funds</u>	<u>Private Purpose Trust Fund</u>
<b>Additions</b>		
Contributions		
Additions by participants	\$ 569,143,993	\$ 0
Total contributions	<u>569,143,993</u>	<u>0</u>
Investment income		
Net decrease in fair value of investments	(1,329,785)	0
Interest, dividends, and other	<u>0</u>	<u>635</u>
Total investment income	<u>(1,329,785)</u>	<u>635</u>
 Total additions	 567,814,208	 635
<b>Deductions</b>		
Payments in accordance with trust agreements	0	1,400
Distributions to participants	<u>530,857,245</u>	<u>0</u>
Total deductions	<u>530,857,245</u>	<u>1,400</u>
Change in net assets	36,956,963	(765)
Net assets as of January 1	<u>274,214,462</u>	<u>67,972</u>
Net assets as of December 31	<u>\$ 311,171,425</u>	<u>\$ 67,207</u>

See accompanying notes to the financial statements

**CLARK COUNTY WASHINGTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2009**

**NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Clark County have been prepared in conformance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Washington State Auditor's Office has developed and implemented the Budgeting, Accounting, and Reporting System (BARS) designed to promote uniformity among cities and counties in Washington. Following is a summary of significant accounting policies for Clark County.

A. Financial Reporting Entity

The reporting entity "Clark County" consists of Clark County as the primary government, one discretely presented component unit, and four blended component units for which the County is financially accountable. Blended component units are legally separate entities, but are in substance a part of the County's operations. The data from these entities are combined with the financial data from the primary government. Clark County is a statute county, which means the organization of the County is prescribed by state statute. The County has a commissioner form of government with a governing body consisting of three County Commissioners.

Discretely Presented Component Unit:

In 2002, Clark County formed the **Clark County Public Facilities District (CCPFD)** to collect a portion of state sales and use taxes within the public facilities district. These revenues are to be used solely to acquire, collect, own, remodel, maintain, and equip regional centers as defined by law. In 2003, the CCPFD and the City of Vancouver Public Facilities District entered into an interlocal agreement to transfer ninety-seven percent of the sales tax revenue received by the County PFD to the City's PFD to support the construction of the Vancouver Convention Center. The remainder of the sales tax revenue goes to support the construction and maintenance of the County Fairgrounds Expo Center.

Under the interlocal agreement, the Vancouver PFD agrees to pay the CCPFD each year 75% of the "surplus" revenues from the convention center project up to \$450,000, provided that payment doesn't exceed the amount the CCPFD transferred to the City PFD for that year. In addition, following the final payment on the Vancouver conference center bonds, or the end of the sales and use tax collection, the CCPFD shall be paid annually 70% of the "surplus" revenue for the prior year up to a maximum 25% of the amount carried forward balance. At the end of 2009 the CCPFD has a note receivable in the amount of \$2,996,185 plus accrued interest receivable of \$62,885, from the City PFD. The CCPFD is composed of five directors appointed by the Clark County Commissioners. The CCPFD is a discretely presented component unit because the County can not impose its will on the CCPFD and the CCPFD provides services to other entities. Separately issued financial statements for the CCPFD can be obtained by contacting the Clark County Auditor's Office, P.O. Box 5000, Vancouver, Washington 98666-5000.

Blended Component Units:

The **Industrial Revenue Bond Corporation of Clark County (IRBC)** was established in 1982 with the granting of its charter under RCW 39.84. IRBC is responsible for encouraging industrial development by issuing industrial revenue bonds in accordance with the 1981 Economic Development Act of the State of Washington. Revenue bonds issued by the corporation are payable solely from revenues of the industrial development facility funded by the revenue bonds and are neither a liability nor a contingent liability of Clark County, the IRBC, or any other public entity. There are no bond issues outstanding at December 31, 2009. IRBC is a component unit of the County because: 1) it is a separate legal entity; 2) the Board of County Commissioners comprises the Board of the IRBC; and 3) the County can impose its will on the IRBC. The operations of the IRBC are reported as a blended special revenue fund.

**Emergency Medical Service District (EMSD)** was established in 1987 as a quasi-municipal corporation and an independent taxing authority under RCW 36.32.480. In 1995, an Emergency Medical Service (EMS) Interlocal Cooperation Agreement was signed by the County and various cities within the county to enable these jurisdictions to exercise uniform EMS regulatory oversight and to participate in purchasing ambulance services in the contract service area. The EMSD is a separate legal entity and within the EMSD ordinance the Board of Clark County Commissioners is designated as the governing body of the EMSD. The operations of the EMSD are reported as a blended special revenue fund (Emergency Medical Services).

**Fairgrounds Site Management Group (FSMG)** was established in 2004 as a non-profit organization to oversee the management, operations and maintenance of the county fairgrounds. All operating revenues collected by FSMG are the sole property of the County. The County adopts a budget for the expenditures relating to operations of the fairgrounds and the services of the FSMG are provided almost entirely to the County. FSMG is a component unit of the County because: 1) it is a separate legal entity; 2) the five member board is made up of three members appointed by the Clark County Commissioners and two members appointed by the Clark County Fair Association and 3) the County can impose its will on FSMG. Its operations are reported as a blended special revenue fund (Clark County Fair Fund).

**Metropolitan Park District (MPD)** was approved by the citizens of the county by vote in 2005 under the authority of RCW 35.61. The MPD creates a district whereby a property tax is imposed to provide operating and maintenance funding for park and trail development in the unincorporated urban area of Clark County. The collection of taxes and the operation of the MPD are reported as a blended special revenue fund. The MPD is a separate legal entity governed by the Board of County Commissioners.

#### B. Government-wide and Fund Financial Statements

Government-wide financial statements consist of the statement of net assets and the statement of activities. These statements report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separate from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Interfund activity for direct expenses are not eliminated from the various functional programs, while the County allocates a portion of its indirect costs to individual functions. These indirect costs are excluded from program expenses reported for the various functional activities. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues.

Fund financial statements are used to report additional and more detailed information about the primary government and its blended component units. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

#### C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Under this measurement focus, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using current financial resources measurement focus and modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers revenues to be available if they are collected within 60 days of the end of the fiscal period. Expenditures are recorded when the related fund liability is incurred, as under accrual accounting. Exceptions to this rule include unmatured interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Revenues susceptible to accrual are certain taxes, earned interest, certain charges for services, and intergovernmental revenues, such as grants, where program expenditures are the prime factor for determining reimbursement. Revenues such as sales based taxes, licenses, fines, and fees are not considered susceptible for accrual since they are not generally measurable until received. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

Clark County reports four major governmental funds.

- The *General Fund* is the County's primary operating fund. It is used to account for all activities of the general government not accounted for in another fund.
- The *County Roads Special Revenue Fund* accounts for the design, construction, and maintenance of county roads.
- The *Community Services Grants Special Revenue Fund* is a multi-grant fund used to finance a variety of community improvement and relief services, including assistance to the elderly, weatherization, special volunteers, and aid to the economically disadvantaged.
- The *Mental Health Special Revenue Fund* is a fund used to finance a variety of mental health services including treatment, consultation, and education to people experiencing psychological or social emotional distress.

The County reports two major proprietary funds.

- The *Sanitary Sewer Fund* accounts for all sewer activity, including maintenance and operation of the County's sewer treatment plant and sewer capital construction projects.
- The *Clean Water Fund* accounts for activities related to the County's stormwater drainage systems, in accordance with the Federal Clean Water Act.

Additionally, the County reports the following fund types:

- *Internal service funds* account for equipment rental, elections, central support, self insurance, building maintenance, retirement benefit reserve, and data processing services provided to other departments, government agencies and other governments on a cost reimbursement basis.
- The *private-purpose trust fund* accounts for resources legally held in trust for a private organization, the Childrens Home Society, to benefit homeless or orphaned children. Only earnings on investments may benefit this activity. The capital portion of the trust must be preserved intact. No resources are used to support the County's programs.
- *Investment trust funds* account for external pooled and non-pooled investments held by the County Treasurer on behalf of external pool participants in the County's investment program. Pooled money is invested and monitored by the County and external participants are generally government entities that do not have their own treasurer, such as fire and school districts.
- *Agency funds* are custodial in nature and do not present results of operations or have a measurement focus. These funds account for assets (such as property taxes collected on

behalf of other governments) that the County holds for others in an agency capacity. Agency funds include fire, school, port, cemetery, air pollution, cities & towns, library, drainage district, and miscellaneous clearing fund activities.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to the same limitations. The County has elected not to apply subsequent private-sector guidance.

In the government-wide statement of activities interfund activity for direct expenses are not eliminated from program expense, while indirect expenses are allocated to various functional programs as shown in a separate column. Amounts reported as program revenues include a) charges to customers or applicants for goods, services or privileges provided, b) operating grants and contributions, and c) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than program revenues. General revenues include all taxes, interest earnings, sale of capital assets, and transfers.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Sanitary Sewer, Solid Waste and Clean Water Funds and the County's internal service funds are charges to customers for sales and services. Operating expenses for enterprise and internal service funds include the cost of personnel services, contractual services, other supplies and expenses, intergovernmental expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's intent to use restricted resources first, then unrestricted resources, as they are needed.

#### D. Budgetary Information

The biennial budget for Clark County is adopted in accordance with the provisions of the Revised Code of Washington (RCW), as interpreted by the Budgeting, Accounting, and Reporting Systems (BARS) of the State of Washington, and on a basis consistent with generally accepted accounting principles. The Board of County Commissioners adopts biennial appropriations for the general, special revenue, and capital project funds. Budgetary constraints for debt service funds are determined by the terms of the debt instruments or enabling legislation.

During the budget process, each county official submits detailed estimates of anticipated revenues and expenditure requests for the ensuing budget years. The budget office compiles this data and makes it available for public comment in early October of the budget adoption year. A recommended budget is published in the third week of November with a public hearing held during the first week in December, when the final budget is adopted.

The biennial budget is adopted and systematically monitored on the fund level for special revenue, general obligation bond debt service, and capital project funds and on a department level for the General Fund. Personal service costs in each fund are controlled by position. The acquisition of capital items is approved on an item by item basis in accordance with a long-term capital plan.

Biennial budgets are amended during the budget years by supplemental appropriation resolutions that are approved by the Board during public meetings. Revisions which increase the total appropriation of any fund are published in the official county newspaper (The Columbian) at least two weeks before the

public hearing. Revisions approved by the Board during 2008 consisted of awards and modifications of grants, the release of contingency funds to specific programs, and enhanced revenues supporting expanded program requirements. Department heads may transfer budget amounts between certain categories of expenditures (supplies and services) without approval of the Board as long as they do not exceed their total department/fund budget.

E. Assets, Liabilities, and Net Assets or Equity

1. *Cash and Cash Equivalents (See Note 4 for more details)*

It is the County's policy to invest all temporary cash surpluses. At December 31, 2009, the Treasurer was holding \$15,401,261 in short-term residual investments of surplus cash. This amount is classified on the balance sheet as cash and cash equivalents along with pooled investments of the various funds.

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months from the date of acquisition. For purposes of the statement of cash flows, the county considers pooled investments and deposits in trust to be cash equivalents.

2. *Investments (See Note 4 for more details)*

The Clark County Treasurer (Treasurer) is empowered by the State of Washington to act as the fiduciary agent for the County (as Treasurer) and other junior taxing districts (as ex-officio Treasurer), which includes the receipt, deposit and prudent investment of public funds as legally prescribed by the laws of the State. State statutes authorize the County to invest in obligations of the U.S. Treasury, commercial paper, banker's acceptances, certain other government agency obligations, and the state treasurer's investment pool. County policy dictates that all investment instruments other than non-negotiable certificates of deposit and monies placed with the Washington State Local Government Investment Pool and similar money market accounts be transacted on the delivery versus payment basis. Investments are stated at fair value.

The Treasurer administers and maintains an External Investment Pool for the County and other jurisdictional governments within the county. Participation in the Pool is voluntary. All participants have the option of investing in the Pool, or requesting specific investment amounts and maturity dates for investments outside the Pool. The Treasurer's Office does not report any securities at amortized cost. All securities are reported using the security's fair market value.

3. *Receivables (See Note 8)*

Taxes receivable consist of delinquent property taxes. Property taxes are levied annually before December 15<sup>th</sup> and become a lien as of January 1<sup>st</sup>. Property taxes are recorded on the balance sheet as taxes receivable and deferred revenues at the beginning of the year in the fund statements. Taxes are due in two equal installments on April 30<sup>th</sup> and October 31<sup>st</sup>. All uncollected property taxes at year-end are reported as taxes receivable. No allowance for doubtful taxes receivable is recorded because delinquent taxes are considered fully collectible. Interest and penalties receivable is related to delinquent property taxes.

Special Assessment receivables consist of current and delinquent assessments and related penalties and interest for county road improvement districts, which are recorded when levied. Customer accounts receivable consist of amounts owed from private individuals or organizations for goods and services. Notes receivable consist of amounts owed on open account from private individuals or organizations for goods and services rendered or sales of capital assets. The amount of accounts receivable estimated to be uncollectible at year end has been determined to be small, and not material.

#### *4. Amounts Due to and from Other Funds and Governments, Interfund Loans and Advances Receivables (See Note 9 for more details)*

Activity between funds that are representative of lending/borrowing arrangements at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). Other outstanding balances between funds are reported as “due to/from other funds”. Residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”. Interfund balances between governmental funds and interfund balances between proprietary funds have been eliminated and are not included in the government-wide statement of net assets.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. Due from other governments include amounts due from grantors for grants issued for specific programs and capital projects.

#### *5. Inventories and Prepaid Items*

Inventories in governmental funds consist of expendable supplies or vaccines held for consumption. Inventories in internal service funds consist of expendable supplies, rock, road oil, parts, gas, and signs used mainly in the County Road Fund. The cost is recorded as expenditures at the time inventory items are consumed. Inventory is valued using the average cost method, which approximates the market value.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The reserve for inventory and prepaid items is equal to the ending amount of inventory and prepaid amounts to indicate that a portion of the fund balance is not available for future expenditures

#### *6. Restricted Assets*

In December 1999, the County and the City of Vancouver (the City) consolidated their parks operations. The County transfers its park impact fee revenues to the City and the City will expend them on various park projects in the coming years. These impact fees have been recorded as restricted - assets in safekeeping- until such time as the funds are expended on park land or parks development projects, which are then recorded as capital assets in the County’s Statement of Net Assets. For 2009, \$6.4 million was recorded as assets in safekeeping in the Development Impact Fee capital project fund.

The Sanitary Sewer Fund reports restricted cash and investments of \$3,119,000 which is restricted for revenue bond debt service. The Clark Regional Wastewater District (CRWWD) provided this cash, in accordance with bond covenants and an interlocal agreement. Under the interlocal agreement CRWWD remits charges for services revenue to the County on a semi-annual basis, which is pledged to cover debt service on the revenue bonds. Interest earnings on the restricted investment is also applied to the revenue bond payments. Unrestricted assets will be used first to cover debt service payments, and restricted assets will be used only as needed. Restricted assets remaining after the revenue bonds are paid in full will be returned to CRWWD. Accordingly, we have reported a long-term liability due to CRWWD equal to the amount of this restricted cash

#### *7. Capital Assets (See Note 6 for more details)*

Capital assets include land, buildings, improvements to land and buildings, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible and intangible assets that are used in operations and that have initial useful lives extending beyond two years. Infrastructure assets are assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure include roads, bridges, stormwater facilities, and water and sewer systems. Capital assets are defined by the County as assets with an initial individual cost of more than \$5,000, or in the case of infrastructure assets with an initial cost of more than \$100,000, and for all categories of assets, an estimated useful life in excess of two years.

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement # 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments, which requires the inclusion of infrastructure capital assets in local government’s basic financial statements. In accordance with GASB # 34, the County has recorded the value of all infrastructure (which meets the \$100,000 capital threshold requirement referred to in the previous paragraph) acquired from 1980 to present, and has included that value in the financial statements. Engineering estimates were used to value the estimated historical costs of the infrastructure. The County has not reported any infrastructure acquired prior to January 1, 1980.

The County has chosen the modified approach for reporting the road, bridge, and stormwater subsystems of infrastructure of the County. Under the modified approach, capital infrastructure assets are not required to report depreciation if an asset management system is used to document that infrastructure assets are being preserved at a condition level set by the government. Governmental infrastructure assets were first reported in 2001, with the implementation of GASB #34. All infrastructure assets were depreciated until 2003, when the County chose to report roads, stormwater and bridge systems using the modified approach.

When capital assets are purchased they are capitalized and depreciated (with the exception of construction in progress, land, and infrastructure assets being reported under the modified approach) in the government-wide financial statements and the proprietary fund statements. Capital assets are recorded as expenditures of the current period in the governmental fund financial statements. Capital assets are valued at cost where historical records are available and at estimated historical cost where no records exist. Donated capital assets are valued at their estimated fair value on the date received.

Improvements to capital assets that materially add to the function or capacity of the asset are capitalized. In addition, improvements are also capitalized if they extend the life of an asset which is being depreciated. Other repairs and normal maintenance are expensed. Outlays for capital assets and improvements are capitalized as projects are constructed. Buildings, equipment, improvements, software, and infrastructure are depreciated using the straight-line method. Estimated useful lives are as follows:

Buildings	40 – 60 years
Improvements other than buildings	10 - 50 years
Light vehicles	2 - 5 years
Heavy vehicles and equipment	3 - 15 years
Infrastructure	40 - 80 years
Software	5 - 10 years

Machinery and equipment purchased on capital leases are treated as capital assets, indicating a constructive or actual transfer of the benefits and risks of ownership to the County, and are valued

at the lesser of the fair value of the leased property or the net present value of the minimum lease payments required by the contract.

#### 8. *Compensated Absences*

It is the County's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. Employees with a minimum of ten years of services are permitted to cash out a portion of their accrued sick leave based on a percentage of accumulated hours. The remainder of unpaid sick leave is not earned until taken by the employee, and therefore is recorded at the time used in governmental funds. All vacation pay and eligible sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

#### 9. *Other Accrued Liabilities*

These accounts consist mainly of accrued employee wages and benefits, including compensated absences, where applicable.

#### 10. *Long-term Obligations (See Note 11 and 12)*

Revenue bonds and other long-term liabilities directly related to and financed from proprietary funds are accounted for in the respective proprietary funds. All other County long-term debt is reported in the governmental column of the government-wide statement of net assets. Bond premiums, discounts, and issuance costs are deferred and amortized over the life of the bonds using the straight line interest method since it is not materially different from the effective interest method. Bonds payable are reported net of the premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt. In the fund financial statements, governmental fund types recognize bond premiums, discounts, and issuance costs during the current period. The face amount of debt is reported as other financing sources, as received. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance cost is reported as debt service expenditures.

#### 11. *Deferred Charges, Deferred Revenue, and Unearned Revenue*

Deferred charges in the government-wide financial statements defer expenditures for debt issuance which are amortized over the life of the respective bond issues and the ending negative net LEOFF 1 OPEB contribution amortizing the unfunded liability (or funding excess) over a period of twenty two years.

Deferred Revenues in the fund financial statements include amounts collected before revenue recognition criteria are met and receivables for delinquent taxes that are not yet available under the modified accrual basis of accounting. Unearned revenues in the government-wide financial statements are resources received but are not yet earned. See Note 8 for more details.

#### 12. *Fund Equity*

Fund equity is recognized as fund balance in governmental funds, and as net assets in proprietary funds. Certain fund equity may be reserved because of legal restrictions by outside parties for use for a specific purpose or to denote unavailability for current operations. Designations of fund balance represent tentative management plans that are subject to change. Unless otherwise noted, fund balances and net assets (deficits) are unreserved and undesignated.

### 13. Restricted Net Assets

A portion of the County's net assets are subject to external legal restrictions (by the Revised Code of the State of Washington or by contractual agreements with outside parties) on how they may be used, and therefore are not available for general spending at the discretion of the County. An amount equal to these restricted assets, less related liabilities, is reported as restricted net assets (and identified as to purpose) on the government-wide Statement of Net Assets.

## NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

### A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets

The governmental fund balance sheet includes reconciliation between *fund balance – total governmental funds* and *net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that “other long-term assets are not available to pay for current-period expenditures and, therefore are deferred in the funds.” The details of the \$35,144,130 are as follows:

Unavailable deferred revenue (mainly property taxes and notes receivable)	\$ 38,537,040
Deferred charges (bond issuance costs)	1,187,231
Net OPEB obligation (asset)	211,637
Deferred revenue - transportation impact fee credits	(4,791,778)
Net adjustment to increase total governmental funds to arrive at net assets - governmental funds	<u>\$ 35,144,130</u>

Another element of reconciliation explains that “long-term liabilities that are not due and payable in the current period are not reported in the funds”. The details of this \$153,439,355 are as follows:

Bonds payable	\$ 124,795,000
plus deferred amount for issuance costs	4,397,207
Less deferred charge for refunding	(2,484,354)
Capital lease	631,825
Special assessment debt	18,954
Compensated absences	10,835,810
Advance due to other government	14,649,918
Other post employment benefits	594,995
Net adjustment to reduce – total governmental funds to arrive at net assets - governmental activities	<u>\$ 153,439,355</u>

### B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlay as expenditures. In the statement of activities the cost of these assets is capitalized and depreciated over the period of the asset's useful life. When capital assets are disposed of the difference between original cost and depreciation, and the proceeds, is booked as a gain or (loss) on the sale.” The details of this \$21,133,527 difference are as follows:

Capital outlay	\$ 36,037,671
Depreciation expense	(8,189,120)
Disposition of capital assets (net book value)	<u>(6,715,024)</u>
Net adjustment to increase net changes in fund balance – total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 21,133,527</u>

Another reconciling item states “The County receives contributions in the form of capital assets from developers and other donors. Because capital assets are not reported in governmental funds, neither are such contributions. Government-Wide statements report capital assets in the Statement of Net Assets, and any contributions are reported in the Statement of Activities” as revenue. The details of this \$3,420,081 are as follows:

Road Systems contributed by Developers	\$ 1,752,892
Assets contributed by Clark County proprietary funds	\$ 25,694
Park land and improvements paid for by the City of Vancouver	<u>1,641,495</u>
Net adjustment to increase net changes in fund balance – total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 3,420,081</u>

Another element of this reconciliation states “the issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.” The details of this \$5,780,824 difference are as follows:

Issuance of advance due to other government	\$ (1,030,000)
Retirement of debt premiums/discounts	(20,902)
Deferred charges	(97,155)
Principal repayments:	
General obligation debt	5,725,000
Advance due to other government	1,092,989
Capital lease	<u>110,892</u>
Net adjustment to decrease/ (increase) net changes in fund balances – total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 5,780,824</u>

Another element states that “Governmental funds report revenue in the period they are available as financing sources. Government-wide statements record revenues at the time they are earned.” The break-down of the \$10,579,227 change in deferred revenues follows:

Property tax (and associated interest and penalty) receivable	\$ 2,196,075
Court payments receivable	6,584,924
Notes and contracts receivable	3,964,915
Traffic Impact fee credits	144,468
Clark County Public Facilities District note receivable	(2,294,007)
Miscellaneous accrued credits	<u>(17,148)</u>
Net adjustment to increase/(decrease) net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 10,579,227</u>

### NOTE 3 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

#### A. Budgetary Information

There have been no material violations of finance related legal or contractual provisions.

## B. Deficit Fund Equity

There is one non-major governmental fund with a deficit fund balance at December 31, 2009:

- The *Clark County Fair Special Revenue Fund* reports a deficit of \$263,207, the result of lower than expected revenues for the fair and exhibition hall events. Fair management is in the process of developing a revised business plan to reduce expenses and enhance revenues in 2010 in order to eliminate the deficit.

There are two proprietary type internal service funds with deficit net assets at December 31, 2009:

- *Central Support Service Internal Services Fund* has deficit net assets of \$109,987 which should be recovered in 2010.
- *General Liability Insurance Internal Service* has deficit net assets of \$655,022 after recognizing an actuarial determined liability for claims and judgments payable. A plan to reduce expenses and a subsidy from the General Fund should help to reduce this deficit in 2010.

## **NOTE 4 - DEPOSITS AND INVESTMENTS**

The Clark County Treasurer (Treasurer) is empowered by the State of Washington to act as the fiduciary agent for the County (as Treasurer) and other junior taxing districts (as ex-officio Treasurer), which includes the receipt, deposit and prudent investment of public funds as legally prescribed by the laws of the State.

### **Deposits**

Cash on hand, demand deposits, and short-term investments with original maturity of three months or less (money market accounts) are classified as cash and cash equivalents. Deposits consist of cash and cash equivalents on deposit with the Treasurer. As of December 31, 2009, the book value of deposits was \$236,238,093 and the bank balance was \$235,973,331.

All receipts received by the Treasurer are deposited into qualified bank depositories as specified by the Washington Public Deposit Protection Commission. All of the deposits are either covered by federal depository insurance or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission. On February 18, 2009, the Washington Public Deposit Protection Commission adopted Resolution 2009-1 requiring public depositories to collateralize their uninsured public deposits at 100 percent. The Office of the Washington State Treasurer (OST) also adopted new rules to allow Reciprocal Deposit Programs, such as Certificate of Deposit Account Registry Service (CDARS), to provide governments options to invest larger sums in CDs but in a way that is fully insured by the FDIC.

### **Investments**

Investments may be made in the form of commercial paper, banker's acceptances, U.S. Treasury bills, notes, and certain other government agency obligations. County policy dictates that all investment instruments other than non-negotiable certificates of deposit and monies placed with the Washington State Local Government Investment Pool and similar money market accounts (like the First Independent Demand Deposit Account) be transacted on the delivery versus payment basis.

### **Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the County Treasurer manages exposure to declines in fair values from interest rates by limiting the weighted average maturity of its investment portfolio to maturities that will fulfill the cash flow needs of Clark County and its junior taxing districts. The securities in the portfolio are managed in a manner that ensures sufficient cash is available to meet anticipated cash flow needs, based on historical information. Any cash in excess of that necessary to meet anticipated liquidity needs is invested with the following maturity limitations:

Type of Security	Maximum Maturity
Any single security (unless matched to a specific cash flow requirement)	5 years
Repurchase and Reverse Agreements	90 days
Commercial Paper	180 days
Banker's Acceptances	185 days
Forward Delivery Agreement	3 years

Further, the maximum average maturity of the External Investment Pool cannot exceed one and one half years.

### **Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. To limit risk, state law does not allow general governments to invest in corporate equities. State law and County policy further limits such risk by placing the following credit standards on securities:

Type of Security	Credit Standards 1
Banker's Acceptances	A1/P1
Commercial Paper	A1/P1 and "A" or equivalent
Repurchase Agreements and Reverse Repurchase Agreements	"A" if maturity is less than one week, or "AA" if maturity is greater than one week
Securities Lending Agreements	Long term rating of "A" or equivalent
Deposit Notes	A1/P1 and "AA" or equivalent
WA State Municipal Bonds	"A" or equivalent

The ratings of debt securities, U.S. Treasuries (AAA) and the following agencies as of December 31, 2009 are:

Debt Security	S&P Rating
Fannie Mae (Federal National Mortgage Association)	AAA
Freddie Mac (Federal Home Loan Mortgage Corporation)	AAA
Federal Home Loan Bank	AAA
Federal Farm Credit Bank	AAA
<hr/>	
Money Market Like Fund - 2(a)7	S&P Rating
Washington State Investment Pool	Not Rated

### **Concentration Risk**

Concentration risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Treasurer's policy requires that the portfolio be structured to diversify investments to reduce the risk of loss by over-concentration of assets in a specific maturity, a specific issuer or a specific type of security. U.S. Treasuries and Federal Agencies, that have fixed rates, are not limited because they carry little credit risk. The specific limits of each eligible security are described below:

- 1) No more than 5% of the portfolio value will be invested in the securities of any single issuer with the following exceptions:
  - a. US government obligations are not limited
  - b. US agency obligations are limited to 25% per issuer
  - c. Repurchase agreement counterparties are limited to 20% per overnight or 10% if greater than one day

- d. Non-negotiable certificates of deposit are limited to 10% per issuer
- 2) Limited to no more than 25% in either Commercial Paper or Banker's Acceptances
  - 3) Limited to no more than 10% in Federal Agency Variable Rate Notes
  - 4) Limited to no more than 65% in a the Washington State Local Government Investment Pool or Municipal Investment Accounts
  - 5) Limited to no more than 15% in Mutual Funds Qualified & Registered with Washington State
  - 6) Limited to no more that 20% in Washington State Municipal Bonds
  - 7) Limited to no more that 25% in deposit notes
  - 8) Limited to no more than 25% in securities lending agreements
  - 9) Limited to no more than 10% of the portfolio value in reverse repurchase agreements
  - 10) Repurchase agreements are limited to no more than 100% overnight or 30% if maturity is greater than 30 days
  - 11) The amount of exposure from non-negotiable certificates of deposits (in or outside of the CDARS program) and/or flexible certificates of deposits is limited to no more than 40% of the total portfolio

The Treasurer has several investments in government sponsored and other private enterprises that are not explicitly backed by the federal government. However, the U.S. government has moved to more explicitly support the soundness of the obligations of Freddie Mac and Fannie Mae, starting in July, 2008, via the Housing and Economic Recovery Act 2008, and the September 7, 2008, Federal Housing Finance Agency (FHFA) conservatorship of both government sponsored enterprises (GSEs).

Those securities that exceed 5% of the total investment portfolio market value are disclosed below:

Issuer	% of Investment Portfolio
Federal Home Loan Bank	20.86%
Fannie Mae (Federal National Mortgage Association)	6.14%
Federal Farm Credit Bank	11.65%
Wash State Local Government Investment Pool	46.13%

### **Equity in Pooled Investments**

County monies are invested by certain individual funds for the benefit of the respective fund in the Clark County External Investment Pool. Remaining County monies are aggregated in a residual account and invested in the pool for the benefit of the General Fund.

Pooled investments, during 2009 included Certificates of Deposit, Commercial Paper, Federal Agencies, Municipal bonds, monies invested with the Washington State Local Government Investment Pool and money market accounts. The book value of the County Pool on December 31, 2009 was \$461,796,912 of which \$4,009,139 is classified as deposits.

As of December 31, 2009, the County had the following investments, shown at fair value:

Investment Type	Fair Value	Weighted Average Maturity (Years)
Bankers Acceptances	\$ 2,799,860	0.008
Certificates of Deposit	41,052,627	0.737
Federal Agencies - Semi Annual	194,811,893	1.249
First Independent Bank	4,009,139	0.003
State Investment Pool	219,682,756	0.003
	\$ 462,356,275	
Portfolio weighted average maturity		0.592

As required by state law, all investments made by the Treasurer's office are obligations of the U.S. Government, U.S. agency issues, obligations of the State of Washington, general obligations of Washington State municipalities, commercial paper or certificates of deposit with Washington State banks and savings and loan institutions. All investments are stated at fair value.

#### **Outside Investments (Non-Pooled)**

Certain entities direct the Treasurer to invest funds into specific investment maturities outside of the Investment Pool. On December 31, 2009, the following specific investments were held outside the pool:

Investment Type	Book Value	Fair Value
State Investment Pool	\$ 1,328,725	1,328,725
SLGS	1,562,000	1,562,000
Federal Agencies	14,389,061	14,137,463
	\$ 17,279,786	17,028,188

#### **Total Cash, Cash Equivalents and Pooled Investments**

Total cash, cash equivalent and investment fair value on December 31, 2009 of \$494,273,142. A reconciliation of cash, cash equivalents, pooled investments and investments as shown on the fund statements is as follows:

Checking Accounts	\$ 11,217,473
Petty Cash	310,703
Deposit with Fiscal Agents	25,000
Deposits Held in Trust	3,285,500
Fair Value of Pooled Investments	462,356,275
Fair Value of Investments Out of Pool	17,078,188
	\$ 494,273,139
Cash, cash equivalents, pooled investments	\$ 163,125,537
Non-pooled investments - primary government	1,378,725
Restricted cash and investment	3,119,000
Cash, cash equivalents, pooled investments-component unit	86,856
Cash, cash equivalents, pooled investments - fiduciary	310,863,558
Non-pooled investments - Fiduciary	15,699,463
	\$ 494,273,139

### **External Investment Pool**

The Treasurer administers and maintains an External Investment Pool for the County and other jurisdictional governments within the County. This Pool currently has an average maturity of approximately seven months.

The Treasurer's Office uses "Bloomberg", an on-line financial services system to determine the fair market value of securities purchased on behalf of the Clark County Investment Pool (Pool). If Bloomberg does not price a particular security, the Treasurer's Office obtains three quotes from broker/dealers to determine the fair market value of the security on the specified date. Bloomberg has a pricing model called "Bloomberg Fair Value" (BFV), which establishes an investment's theoretical value, based on where similar bonds, as defined by credit quality and market sector, have traded. This value is not based on market price. BFV incorporates an option adjusted spread methodology in deriving the theoretical value.

The Treasurer's Office does not report any securities at amortized cost. All securities are reported using the security's fair market value. The Pool is not SEC-registered. Authority to manage the Pool is derived from the Revised Code of Washington (RCW) in RCW 36.29.022.

Regulatory oversight is provided by the Finance Committee, which by statute consists of the County Treasurer, the County Auditor, and the Chair of the Board of County Commissioners. The committee approves the investment policy and makes all appropriate rules and regulations to carry out the provisions of RCW 36.48.010 through 36.48.060.

The Treasurer's Office currently uses an investment advisor. During 2009, the Treasurer contracted with Davidson Fixed Income Management, Inc. to review the investment portfolio and assist with the portfolio strategy on a quarterly basis. The Treasurer's Office uses an Intergovernmental Investment Pool Committee that is made up of all pool participants from the junior taxing districts within Clark County. The committee meets on a quarterly basis, and assists in sharing information to pool members regarding the Pool's strategy. The Treasurer's Investment Strategy Committee is made up of the Treasurer, Deputy Treasurer, Investment/ Debt Manager, and Investment Officer, within the Clark County Treasurer's Office who meet weekly to discuss investment strategies, economic conditions, analysis of yield curve shifts, possible Federal Reserve Board actions, cash flow forecasts, and spreads on various securities. This committee also monitors the fair market value of the Pool and the Net Asset Value.

Participation in the Pool is voluntary. All participants have the option of investing in the Pool or requesting specific investment amounts and maturity dates for investments outside the Pool. The Treasurer provides monthly fair value investment reports on a fund level to all participants through footnote disclosures. This information is based on the Net Asset Value of each share in the Pool relative to each fund's month-end investment balance. For 2009 the Treasurer's Office reported unrealized losses of \$2,694,578 on December 31, which participants would receive in proportion to their weighted average shares in the pool, if the Pool was liquidated on that date.

An interlocal agreement is entered into with each pool participant that allows the Clark County Treasurer's Office to invest their funds in the Pool. There are no specific legally binding guarantees given to participants to support the value of the shares. Separate financial statements are not prepared for the Clark County External Investment Pool. Condensed financial statements for the External Investment Pool are presented below:

<b>Condensed Statement of Net Assets</b> <b>Year Ended December 31, 2009</b>
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<b>Assets</b>	
Cash, cash equivalents and pooled investments	\$ 462,356,276
Accrued Interest Receivable	1,160,510
Total Assets	\$ 463,516,786
<b>Liabilities</b>	
Total liabilities	0
<b>Net assets held in trust for pool participants</b>	<b>\$ 463,516,786</b>

The investment yields for the year ranged from 1.25% to 2.68%, and averaged 1.59%. The average maturity dates range from 222 to 268 days.

<b>Condensed Statement of Changes in Net Assets</b> <b>Year Ended December 31, 2009</b>
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Changes in net assets resulting from operations	\$ 9,677,579
Distributions to participants	(9,677,579)
Changes in net assets resulting from depositor transactions	(4,212,076)
<b>Net Assets Available</b>	
Beginning of Year	\$ 467,728,862
End of Year	
Private Purpose Trust Fund	\$ 67,207
Internal Funds	167,977,617
External Funds	295,471,962
<b>Total net assets available</b>	<b>\$ 463,516,786</b>

## NOTE 5 - PROPERTY TAXES

The County Treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities such as the State of Washington, cities and towns within the county, school districts, fire districts, cemetery districts, library districts and port districts.

Property taxes are recorded as receivables and deferred revenue when levied. Property taxes are levied and become an enforceable lien against properties as of January 1. The assessed value of property is established in October for the ensuing year levy, and tax payments are payable in two installments on April 30th and October 31st. Delinquent property taxes accrue interest at twelve percent per annum and are assessed a penalty between three and eleven percent, depending on the duration of delinquency. No allowance for uncollectible taxes is established because delinquent taxes are considered fully collectible.

Regular property tax levies are subject to rate and amount limitations, as described below, and to the uniformity requirements of Article VII, Section 1 of the State Constitution, which specifies that a taxing district must levy the same rate on similarly classified property throughout the district. Aggregate property taxes vary within the County because of its different and overlapping taxing districts.

The Washington State Constitution and Washington State law, RCW 84.55.010, limit the levy rate as follows: The Washington State constitution limits the total regular property taxes to one percent of true and fair value or \$10 per \$1,000 of value. If the taxes of all districts exceed this amount, each district except Port Districts and Public Utility Districts, is proportionately reduced until the total is at or below the one percent limit. The regular property tax increase limitation (chapter 84.55 RCW) limits the total dollar amounts of regular property taxes levied by an individual taxing district to the amount of taxes

levied in the highest of the three most recent years multiplied by a limit factor, plus adjustment to account for taxes on new construction at the previous year's rate. The limit factor is the lesser of 101 percent or 100 percent plus inflation.

In addition, statutory dollar rate limits are specified for regular property tax levy rates for most types of taxing districts under RCW 82.52.053. The County may levy up to \$1.80 per \$1,000 of assessed valuation for general governmental services. The County's regular levy for 2009 was \$1.12 per \$1,000 on assessed valuation of \$47,499,875,673 for a total regular levy of \$53,128,905.

The County is also authorized to levy \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitations as the levy for general government services. The County's road levy for 2009 was \$1.50 per \$1,000 on an assessed valuation of \$23,197,691,534 for a total diverted road levy of \$34,766,269.

Clark County has two special levies that were approved by the voters which are not subject to the limitations listed above. In 2009, the County had the following special levies: an additional \$0.22 per \$1,000 for metropolitan parks for a total additional levy of \$3,118,512 and an additional \$0.34 per \$1,000 for a regional library for a total additional levy of \$15,019,561.

## NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital assets, not being depreciated				
Land	\$ 243,084,775	\$ 15,967,143	\$ 1,911,215	\$ 257,140,703
Infrastructure	544,503,094	20,584,754	0	565,087,848
Construction in progress	102,028,192	25,530,867	41,250,580	86,308,479
Total capital assets, not being depreciated	889,616,061	62,082,764	43,161,795	908,537,030
Capital assets, being depreciated:				
Buildings	149,818,506	0	0	149,818,506
Improvements other than buildings	71,171,466	9,207,439	115,679	80,263,226
Machinery and equipment	56,791,420	8,409,097	3,919,907	61,280,610
Infrastructure	10,775,246	820,759	0	11,596,005
Total capital assets being depreciated	288,556,638	18,437,295	4,035,586	302,958,347
Less accumulated depreciation for:				
Buildings	53,815,059	2,345,249	0	56,160,308
Improvements other than buildings	20,409,200	3,223,003	31,375	23,600,828
Machinery and equipment	31,164,805	4,648,572	3,493,946	32,319,431
Infrastructure *	17,196,926	284,704	0	17,481,630
Total accumulated depreciation	122,585,990	10,501,528	3,525,321	129,562,197
Total capital assets, being depreciated, net	165,970,648	7,935,767	510,265	173,396,150
Governmental activities capital assets, net	<u>\$ 1,055,586,709</u>	<u>\$ 70,018,531</u>	<u>\$ 43,672,060</u>	<u>\$ 1,081,933,180</u>
Depreciation expense was charged to functions as follows:				
General governmental services			\$ 3,534,101	
Judicial			577,916	
Public safety			723,042	
Physical environment			85,806	
Transportation			205,532	
Economic environment			7,580	
Health and human services			1,022,339	
Culture and recreation			2,032,804	
			<u>8,189,120</u>	
Depreciation on capital assets held by the County's internal service funds is charged to various functions based upon their usage.			<u>2,312,408</u>	
Total governmental activities depreciation expense			<u>\$ 10,501,528</u>	

\*Governmental Infrastructure assets were first added in 2001, with the implementation of GASB # 34. All infrastructure was depreciated until 2003, when the County chose to report road, stormwater, and bridge systems using the modified approach. The accumulated depreciation amount includes depreciation on some infrastructure that is now classified as capital assets not being depreciated.

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Business-type Activities</b>				
Capital assets, not being depreciated				
Land	\$ 34,282,572	\$ 972,967	\$ 1,652,580	\$ 33,602,959
Infrastructure	53,251,582	222,167	0	53,473,749
Construction in progress	72,628,721	2,896,467	71,445,432	4,079,756
Total capital assets, not being depreciated	160,162,875	4,091,601	73,098,012	91,156,464
Capital assets, being depreciated:				
Buildings	392,417	17,453,216	0	17,845,633
Improvements other than buildings	77,554,211	25,163,628	0	102,717,839
Machinery and equipment	498,630	0	10,941	487,689
Infrastructure	3,844,029	29,319,070	0	33,163,099
Total capital assets being depreciated	82,289,287	71,935,914	10,941	154,214,260
Less accumulated depreciation for:				
Buildings	222,705	78,389	0	301,094
Improvements other than buildings	14,781,041	1,618,762	0	16,399,803
Machinery and equipment	304,991	39,203	9,847	334,347
Infrastructure*	5,562,389	328,662	0	5,891,051
Total accumulated depreciation	20,871,126	2,065,016	9,847	22,926,295
Total capital assets, being depreciated, net	61,418,161	69,870,898	1,094	131,287,965
Business-type activities capital assets, net	<u>\$ 221,581,036</u>	<u>\$ 73,962,499</u>	<u>\$ 73,099,106</u>	<u>\$ 222,444,429</u>

Depreciation expense was charged to functions as follows:

Sanitary Sewer	\$ 2,006,145
Solid Waste	36,355
Water Quality	22,516
Total business-type activities depreciation expense	<u>\$ 2,065,016</u>

\* Stormwater infrastructure was first added in 2001. All infrastructure was depreciated until 2003, when the County chose to report road, stormwater, and bridge systems using the modified approach. The accumulated depreciation amount includes some depreciation on infrastructure that is now classified as capital assets not being depreciated.

## NOTE 7 - COMMITMENTS

At the end of 2009, the County does not have any large capital commitments.

**NOTE 8 – RECEIVABLE BALANCES**

Receivables as of December 31, 2009 for the County’s individual major funds, nonmajor funds and internal service funds are shown in the following table.

	Taxes	Accounts	Special Assessments	Due from other Governments	Interest and Penalties Taxes Assessments	Total
<b><u>Governmental Activities</u></b>						
General Fund	\$ 3,163,491	\$ 10,962,693	\$ 0	\$ 1,356,426	\$ 7,051,824	\$ 22,534,434
County Roads	2,015,594	3,624,602	0	2,609,897		8,250,093
Community Services Grants	0	357,818	0	1,106,008	0	1,463,826
Mental Health	33,823	367,571		82,577		483,971
Nonmajor Governmental	378,603	1,053,786	62,849	5,457,463	5,028	6,957,729
Internal Service	0	1,287,172	0	24,928	0	1,312,100
Total Governmental Activities	\$ 5,591,511	\$ 17,653,642	\$ 62,849	\$ 10,637,299	\$ 7,056,852	\$ 41,002,153
<b><u>Business-Type Activities</u></b>						
Sanitary Sewer	0	15,302	0	0	0	15,302
Clean Water	0	969,091	0	4,144	0	973,235
Nonmajor Enterprise	0	171,251	0	130,179	0	301,430
Total Business-Type Activities	0	1,155,644	0	134,323	0	1,289,967
Total Gross Receivables	\$ 5,591,511	\$ 18,809,286	\$ 62,849	\$ 10,771,622	\$ 7,056,852	\$ 42,292,120

**Deferred Revenue**

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Delinquent property taxes receivable (General Fund)	\$3,163,491	
Interest & penalties on delinquent property taxes (General Fund)	7,051,824	
Courts receivable (General Fund)	6,584,924	
Delinquent property taxes receivable (Road Fund)	2,015,594	
Delinquent property taxes receivable (other governmental funds)	412,426	
Revenues received but not yet earned		\$ 697,249
Notes and contracts receivable, not yet due	19,209,582	
Telephone revenue (General Fund)	31,322	
Delinquent special assessments receivable (includes penalty & interest)	67,877	
Grants received prior to meeting all eligibility requirements		1,051,168
Total deferred/unearned revenue for governmental funds.	<u>\$38,537,040</u>	<u>\$1,748,417</u>

**NOTE 9 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

Interfund transactions usually involve the exchange of goods and services between funds in a normal business relationship. The composition of interfund receivables at December 31, 2009 is shown in the following table:

Due to Other Funds	Due From Other Funds									
	General Fund	Road Fund	Comm. Services	Mental Health	Sanitary Sewer	Clean Water	Nonmajor Governmental	Nonmajor Enterprise	Internal Service	Total
General Fund	\$0	\$13,481	(\$32)	\$0	\$1,249	\$1,684	\$2,220,507	\$1,629	\$122,984	\$2,361,502
Road Fund	275,873	0	0	0	0	672	11,466	0	8,969	296,980
Comm. Services	2,282	0	0	0	0	0	1,727	0	0	4,009
Mental Health	0	0	0	0	0	0	493,549	0	0	493,549
Nonmajor governmental	388,998	519,133	4,147	0	0	0	273,351	0	43,662	1,229,291
Nonmajor Enterprise	263	528	0	0	0	0	0	0	0	791
Internal service funds	615,348	263,675	91	614	4,215	1,004	371,424	237	7,589	1,264,197
<b>Total Due to/ Due from</b>	<b>\$1,282,764</b>	<b>\$796,817</b>	<b>\$4,206</b>	<b>\$614</b>	<b>\$5,464</b>	<b>\$3,360</b>	<b>\$3,372,024</b>	<b>\$1,866</b>	<b>\$183,204</b>	<b>\$5,650,319</b>

Interfund transfers represent subsidies and contributions with no corresponding debt or promise to repay. The purpose of General Fund transfers is to subsidize operating activities within other funds, to fund capital project activities, and for debt service. Transfers from other funds are generally for debt service and sales tax transfer for law and justice programs. Interfund transfers between individual major funds, nonmajor governmental, nonmajor enterprise, and internal service funds of the County during the year ended December 31, 2009 are as follows:

Transfer out	General Fund	Road Fund	Comm. Services	Mental Health	Clean Water	Nonmajor Governmental	Internal Service	Total
General Fund	\$0	\$275,873	\$1,050,845	\$142,000	\$0	\$7,928,649	\$4,893,107	\$14,290,474
Road Fund	0	0	0	0	387,000	1,484,432	0	1,871,432
Comm. Services	0	0	0	0	0	247,063	0	247,063
Mental Health	0	0	300,000	0	0	0	0	300,000
Clean Water Fund	95,000	121,155	0	0	0	0	0	216,155
Nonmajor governmental	13,753,498	5,255,379	0	1,909,195	0	19,436,279	3,642,846	43,997,197
Nonmajor enterprise	0	103,848	0	0	0	0	0	103,848
Internal service funds	388,780	0	0	0	0	114,626	380,381	883,787
<b>Total transfers</b>	<b>\$14,237,278</b>	<b>\$5,756,255</b>	<b>\$1,350,845</b>	<b>\$2,051,195</b>	<b>\$387,000</b>	<b>\$29,211,049</b>	<b>\$8,916,334</b>	<b>\$61,909,956</b>

There were approximately \$9.3 million in routine transfers out from the General Fund to subsidize operations of other funds, including \$1 million to Community Services Grants Fund for youth and human services programs along with administrative support. There was about \$7,000 transferred out of the General Fund for debt service in 2009. There were also several one-time General Fund transfers in 2009, including \$3.75 million to the County Building non-major special revenue fund for contribution to development services, \$495,000 for server upgrades and other technology projects, and \$403,000 to the General Liability Insurance Fund to supplement reserves.

The General Fund received \$10.8 million for law and justice programs from non-major special revenue sales tax funds, \$1.5 million for therapeutic court services, and \$1.4 million for rental revenues.

The County Road Fund received \$1.5 million in transfers from non-major capital project Development Impact Fees Fund for road improvements, \$3.5 million from non-major economic development REET capital project fund for railroad and road projects and \$0.5 million from other funds for development engineering services. The Road Fund transferred out approximately \$1.2 million for debt service and

\$0.7 million to other funds.

In addition, about \$13.4 million was transferred from various non-major funds for debt service payments. Non-major special revenue funds collecting sales tax revenues earmarked for law and justice programs transferred \$10.8 million to the General Fund and non-major special revenue funds collecting sales tax revenues earmarked for mental health and chemical dependency transferred \$5.4 million to the General Fund (\$1.4 million) and Mental Health and Substance Abuse non-major special revenue funds (\$4 million). The non-major Campus Development Fund transferred \$2.8 million to the internal service Central Support Services Fund for reimbursement of maintenance and utilities costs. There was \$3.7 million in transfers from the closing of two non-major capital project funds in 2009.

**NOTE 10 – LEASES**

A. Operating Leases Payable

The County is committed under various leases for buildings, office space, and other equipment. Such leases are considered to be operating leases for accounting purposes. Lease expenditures for the year ended December 31, 2009 amount to approximately \$1,309,000. The future minimum lease payments for these leases are:

<u>December 31</u>	<u>Amount</u>
2010	\$1,089,700
2011	1,084,200
2012	1,085,200
2013	1,079,200
2014	<u>1,080,200</u>
<b>Total</b>	<b><u>\$5,418,500</u></b>

B. Operating Leases Receivable

The County currently leases some of its property to various tenants under long-term, renewable, and non-cancelable contracts. The following is an analysis of the County's investment in property under long-term, non-cancelable operating leases as of December 31, 2009:

	<u>Governmental Activities</u>
Land	\$1,322,100
Buildings	43,338,737
Less accumulated depreciation	<u>(7,066,405)</u>
	<b><u>\$37,594,432</u></b>

The following is a schedule of minimum future lease receipts on non-cancelable operating leases based on contract amounts and terms as of December 31, 2009.

<u>December 31</u>	<u>Amount</u>
2010	\$2,511,335
2011	2,463,335
2012	2,463,335
2013	2,463,335
2014	<u>2,463,335</u>
<b>Total</b>	<b><u>\$12,364,675</u></b>

C. Capital Leases

The County entered into a lease agreement in 2002 as lessee for financing energy, plumbing and lighting savings improvements in various county buildings, with an interest rate 4.34%. The leased assets and related obligations are accounted for in the statement of net assets. The net capital lease amount shown below reflects the assets continuing to be financed through the capital lease. This lease agreement qualifies as a capital lease for accounting purposes, and has been recorded at the present value of the future minimum lease payments as of the inception date. The minimum capital lease

payments reflect the remaining capital obligations on these assets.

	Capital Assets Governmental Activities	Capital Lease Payable Governmental Activities
Building Improvements	\$ 1,318,500	\$ 631,825
Less Accumulated Depreciation	(400,601)	
	<u>\$ 917,899</u>	<u>\$ 631,825</u>
<u>Minimum Capital Lease Payments:</u>		
2010		\$ 141,928
2011		141,928
2012		141,928
2013		141,928
2014		141,930
<i>Total Minimum Lease Payments</i>		<u>709,642</u>
Less Interest		(77,817)
Present Value of Minimum Lease Payments		<u>\$ 631,825</u>

The County entered into a lease agreement in 2008 as lessee for financing energy, plumbing and lighting savings improvements in various county buildings, with an interest rate 4.19%. The leased assets and related obligations are accounted for in the statement of net assets. The net capital lease amount shown below reflects the assets to be financed through the capital lease. This lease agreement qualifies as a capital lease for accounting purposes, and has been recorded at the present value of the future minimum lease payments as of the inception date. The minimum capital lease payments reflect the remaining capital obligations on these assets.

	Capital Assets Governmental Activities	Capital Lease Payable Governmental Activities
Building Improvements	\$ 7,987,411	\$ 7,531,671
Less Accumulated Depreciation	0	
	<u>\$ 7,987,411</u>	<u>\$ 7,531,671</u>
<u>Minimum Capital Lease Payments:</u>		
2010		\$ 495,815
2011		492,233
2012		521,487
2013		430,529
2014		482,595
2015-2019		2,734,298
2020-2024		3,372,237
2025-2028		2,745,116
<i>Total Minimum Lease Payments</i>		<u>11,274,310</u>
Less Interest		(3,742,639)
Present Value of Minimum Lease Payments		<u>\$ 7,531,671</u>

## NOTE 11 – LONG-TERM DEBT

### A. General Obligation Bonds

The government issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. The beginning balance of unmatured general obligation bond debt in 2009 was \$131,365,000.

General obligation bonds are direct obligations and pledge the full faith and credit of the government. These bonds generally are issued as 20 to 30 year serial bonds with equal amounts of principal maturing each year. General obligation bonds currently outstanding are as follows:

<b>Description</b>	<b><u>Amount Outstanding</u></b>
\$37,090,000 2001 Limited Tax General Obligation Bonds due in annual installments of \$50,000 to \$3,065,000 through 2011; interest from 4.125% to 4.5%. This issue is being serviced by the Real Estate Excise Tax Capital Fund. This issue was partially refunded in January 2006.	\$1,510,000
\$2,780,000 2002 Limited General Obligation Refunding Bonds due in annual installments of \$70,000 to \$665,000 through 2013; interest from 3.0% to 4.3%. This issue is being serviced by the General Fund and Real Estate Excise Tax Capital Fund.	\$315,000
\$11,835,000 2003 Limited Tax General Obligation and General Obligation Refunding Bonds due in annual installments of \$210,000 to \$2,040,000 through 2023; interest from 2.0% to 4.75%. The \$7,440,000 new issue is being serviced by the General Fund, Tri-Mountain Golf O & M Special Revenue Fund, Central Support Services Fund, Real Estate Excise Tax Capital Fund and CAD 800 MHz System Replacement Fund. The \$4,395,000 1994 LTGO refunding issue is being serviced by Conservation Futures Capital Project Fund and "911" CRESA Special Revenue Fund.	\$4,465,000
\$5,395,000 2003 Limited Tax General Obligation Refunding Bonds due in annual installments of \$60,000 to \$615,000 through 2016; interest from 2.0% to 4.1%. This issue is being serviced by the Capital Project Real Estate Excise Tax Fund and the "911" CRESA Special Revenue Fund. This issue refunded portions of the 1996A and 1996B LTGO issues.	\$3,625,000
\$55,620,000 2004 Limited Tax General Obligation bonds due in installments of \$500,000 to \$3,845,000 through 2034; interest from 3.0% to 5.25%. This issue is being serviced by the General Fund, Real Estate Excise Tax Capital Fund, the Campus Health District Facility Capital Projects Fund, the Exhibition Hall Dedicated Special Revenue Fund, and the Conservation Futures Capital Project Fund.	\$50,560,000
\$1,810,000 2004 Limited Tax General Obligation bonds due in installments of \$165,000 to \$235,000 through 2013; interest from 4.0% to 4.63%. This issue is being serviced by the Community Services Grants Special Revenue Fund.	\$885,000
\$24,985,000 2005 Limited Tax General Obligation Refunding bonds due in annual installments of \$80,000 to \$2,225,000 through 2027; interest from 3.0% to 5.0%. The Conservation Futures II Capital Fund, Real Estate Excise Tax Capital Fund, General Fund, Building Construction Capital Fund, and Tri-Mountain Golf O & M Special Revenue Fund service this issue. This issue refunded portions of the 1997, 1998, and 1999B LTGO issues.	\$22,490,000
\$5,715,000 2005B Limited Tax General Obligation bonds due in annual installments of \$80,000 to \$345,000 through 2035; interest from 3.7% to 6%. The Real Estate Excise Tax Capital Fund services this issue.	\$5,440,000
\$36,285,000 2006 Limited Tax General Obligation Refunding bonds due in annual installments of \$290,000 to \$3,025,000 through 2026; interest from 4.0% to 5.0%. This issue is being serviced by the Real Estate Excise Tax Capital Fund, Tri-Mountain Golf O & M Special Revenue Fund, and the General Fund. This issue refunded portions of the 1999A and 2001 LTGO issues.	\$36,285,000
<b>Grand total</b>	<b>\$125,575,000</b>

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31	Governmental Activities	
	Principal	Interest
2010	\$ 5,625,000	\$ 5,865,151
2011	5,835,000	5,666,879
2012	6,055,000	5,425,089
2013	6,160,000	5,189,216
2014	6,165,000	4,917,008
2015-2019	33,220,000	19,676,145
2020-2024	31,745,000	11,976,566
2025-2029	22,270,000	4,226,904
2030-2034	8,155,000	1,263,331
2035	345,000	15,525
Totals	\$ <u>125,575,000</u>	\$ <u>64,221,814</u>

**B. Special Assessment Bonds**

The government also issues special assessment bonds for the construction of roads and like improvements in certain areas. These bonds will be repaid from amounts levied against the property owners benefited by this construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the County must provide the resources to cover the deficiency until other resources, for example, foreclosure proceeds, are received. At December 31, 2009, special assessment receivables of \$62,849 were considered delinquent. The special assessment bonds outstanding are as follows:

<u>Description</u>	<u>Amount Outstanding</u>
\$73,954 R.I.D. No. 18 Special Assessment Bonds due in 2019; interest at 6.35%. These bonds are serviced by R.I.D. No.18 Debt Service Fund from special assessments.	\$18,954

Annual debt service requirements to maturity for special assessment bonds are as follows:

Year Ending December 31	Principal	Interest
2010	0	2,474
2011	0	2,474
2012	0	2,473
2013	0	2,474
2014	0	2,474
2015-2019	18,954	12,368
Totals	\$ <u>18,954</u>	\$ <u>24,737</u>

**C. Revenue Bonds**

The County also issues bonds where income derived from the acquired or constructed assets is pledged to pay debt service. Revenue bonds were issued to fund upgrades and additional facilities and infrastructure at the sewer treatment plant and are serviced by the Sanitary Sewer enterprise fund. The beginning balance of outstanding revenue bond debt at January 1, 2009 was \$20,750,000. Revenue is received from Clark Regional Wastewater District for the purpose of bond payments and is recorded as pledged revenue. This revenue covers the entire cost of the annual bond payments. Revenue bonds payable at December 31, 2009 is \$18.5 million. Information regarding the revenue bonds is as follows:

Description	Amount Outstanding
\$5,425,000- 2001 Refunding Sewer Revenue bonds due in annual installments of \$80,000 to \$640,000 through 2015; interest from 3.2% to 4.75%.	\$2,845,000
\$25,765,000-2001 Refunding Sewer Revenue bonds due in annual installments of \$245,000 to \$3,155,000 through 2016; interest from 3.2 % to 5.25%.	\$15,655,000
<b>total</b>	<b>\$18,500,000</b>

Revenue bond debt service requirements to maturity are as follows:

Year Ending December 31	Principal	Interest
2010	\$ 2,360,000	911,488
2011	2,465,000	811,188
2012	2,570,000	705,193
2013	2,700,000	573,988
2014	2,840,000	435,633
2015-2016	5,565,000	425,275
Totals	\$ <u>18,500,000</u>	\$ <u>3,862,763</u>

In Proprietary funds, unamortized debt issuance costs are recorded as deferred charges and bonds are displayed net of premium or discount; annual interest expense is decreased by amortization of debt issue costs and discounts.

D. Advance Due to Other Governments

The County also receives loans from other governments. The County has 15 low-interest (.05% and 2%) loans from the State Department of Community Development Public Works Trust Fund that will be repaid within 20 years in annual installments on each loan, which range from \$12,632 to \$152,632 per loan. The funds from these loans were used for sewer improvement projects or county road projects. These loans will be paid back by the Sanitary Sewer Fund and the County Road Fund.

There was a loan from the State Department of Transportation for Chelatchie Railroad improvements. This loan is interest free with annual payments of \$13,397, ending in 2009.

In 2009, the Clean Water Enterprise Fund received a low interest loan from the Department of Ecology (DOE) in conjunction with the American Recovery and Reinvestment Act (ARRA) to protect and restore an essential creek habitat corridor. The DOE will provide 50% of the funding for the design and construction of this project and 50% will be a loan from DOE to be repaid over 20 years upon completion of the project. The loan will bear an interest rate of 2.9%. At the end of 2009, the loan amount was \$79,878.

Advances Due to Other Governments for debt service requirements to maturity are as follows:

Year Ending December 31	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2010	\$ 1,266,920	\$ 71,944	\$ 153,216	\$ 4,891
2011	996,087	66,915	153,216	3,359
2012	996,087	61,935	153,216	1,827
2013	996,087	56,954	33,668	1,418
2014	996,087	51,974	3,145	2,166
2015-2019	4,980,434	224,364	17,156	9,403
2020-2024	3,997,164	27,399	19,804	6,755
2025-2029	421,053	1,579	22,862	3,697
2030-2032			12,722	557
Totals	\$ <u>14,649,918</u>	\$ <u>563,064</u>	\$ <u>569,003</u>	\$ <u>34,073</u>

**E. Prior Year Defeasance of Debt**

In prior years, the County defeased certain sewer revenue and general obligation bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for defeased bonds are not included in the County's financial statements. At December 31, 2009, \$37,685,000 of bonds outstanding is considered to be defeased.

**NOTE 12 – CHANGES IN LONG-TERM LIABILITIES**

During the year ended December 31, 2009, the following changes occurred in long-term liabilities:

	Beginning Balance	New Issues	Retirements	Ending Balance	Due Within One Year
<b>Governmental activities</b>					
<b>Governmental Funds-</b>					
Bonds payable					
General obligation bonds	\$ 130,520,000	\$ 0	\$ 5,725,000	\$ 124,795,000	\$ 5,550,000
Special assessment bonds	18,954	0	0	18,954	0
Less deferred amounts					
For issuance discounts/premiums	4,674,698	0	277,491	4,397,207	277,492
On refunding	(2,782,747)	0	(298,393)	(2,484,354)	(298,393)
Total bonds payable	<u>132,430,905</u>	<u>0</u>	<u>5,704,098</u>	<u>126,726,807</u>	<u>5,529,099</u>
Capital lease	742,717	0	110,892	631,825	115,755
Advances due to other governments	14,712,907	1,030,000	1,092,989	14,649,918	1,266,920
Other post employee benefits (restated)	304,851	339,284	49,140	594,995	153,076
Compensated absences	10,940,941	13,325,245	13,430,376	10,835,810	695,104
<b>Total Governmental Funds</b>	<u>\$ 159,132,321</u>	<u>\$ 14,694,529</u>	<u>\$ 20,387,495</u>	<u>\$ 153,439,355</u>	<u>\$ 7,759,954</u>
<b>Internal Service Funds</b>					
Bonds payable	845,000	0	65,000	780,000	75,000
Capital lease	7,987,411	0	455,740	7,531,671	184,325
Claims and judgments	3,626,538	840,744	694,282	3,773,000	694,282
Compensated absences	614,874	741,036	733,132	622,778	6,587
<b>Total Internal Service Funds</b>	<u>13,073,823</u>	<u>1,581,780</u>	<u>1,948,154</u>	<u>12,707,449</u>	<u>960,194</u>
<b>Total Governmental Activities</b>	<u>\$ 172,206,144</u>	<u>\$ 16,276,309</u>	<u>\$ 22,335,649</u>	<u>\$ 166,146,804</u>	<u>\$ 8,720,148</u>
<b>Business-type activities</b>					
Bonds payable					
Revenue bonds	\$ 20,750,000	\$ 0	\$ 2,250,000	\$ 18,500,000	\$ 2,360,000
Less deferred amounts					
For issuance discounts/premiums	260,961	0	32,619	228,342	32,620
Total bonds payable	<u>21,010,961</u>	<u>0</u>	<u>2,282,619</u>	<u>18,728,342</u>	<u>2,392,620</u>
Advance due to other governments	729,183	79,878	240,058	569,003	153,216
Compensated absences	307,932	408,773	351,294	365,411	0
<b>Total Business-type Activities</b>	<u>\$ 22,048,076</u>	<u>\$ 488,651</u>	<u>\$ 2,873,971</u>	<u>\$ 19,662,756</u>	<u>\$ 2,545,836</u>

Other post employee benefits have been restated by \$3,572 as a result of the last actuarial study.

The County is limited to a non-voted debt capacity of 1½% and a voted debt capacity of 2½% of the assessed valuation. At December 31 2009, the remaining non-voted capacity was \$495,675,774 and

the remaining voted and non-voted capacity was \$1,038,634,173.

**NOTE 13 – SHORT-TERM DEBT**

During the year, the County obtained a tax anticipation note authorized at \$5,000,000 for the purpose of paying expenditures of the County’s General Fund and other funds pending the receipt of taxes and other revenues. This note is drawn down as needed, similar to a line of credit. The following funds shared in the borrowing: General Fund, Clark County Fair, County Building, Child Abuse Intervention, Weed Management, Community Services Grants, Mental Health and Central Support Services.

Also, the County obtained a \$10,000,000 tax anticipation note for the purpose of paying expenditures of the County Roads Fund pending the receipt of taxes and grants.

Additionally, several funds issued registered warrants to provide resources in advance of property tax collections and grant receipts. Short-term debt activity for the year ended December 31, 2009 was as follows:

	Beginning Balance	Proceeds	Repayment	Ending Balance
Tax Anticipation Note (line of credit)	\$ 3,062,681	\$ 33,805,960	\$ 36,605,501	263,140
Road Fund Line of Credit	0	2,423,193	2,423,193	0
<i>Registered Warrants</i>				
Community Services Grants	0	75,280	75,280	0
Central Support Services	0	602,567	602,567	0
County Building Fund	0	125,341	125,341	0
General Fund	0	297,242	297,242	0
<b>Total Short-Term Debt</b>	<b>\$ 3,062,681</b>	<b>\$ 37,329,583</b>	<b>\$ 40,129,124</b>	<b>263,140</b>

**NOTE 14 – PENSION PLANS**

Substantially all County full time employees and qualifying part-time employees participate in one of the following statewide public employee retirement systems administered by the Washington Department of Retirement Systems (DRS), under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to: Department of Retirement Systems, Communications Unit, P.O. Box 48380, Olympia, WA 98504-8380 or it may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov). The following disclosures are made pursuant to GASB Statement 27, *Accounting for Pensions by State and Local Government Employers* and No. 50, *Pension Disclosures, an Amendment of GASB Statements No. 25 and No. 27*.

1. *Public Employees' Retirement System (PERS) Plans 1, 2 and 3*

Plan Description

PERS is a cost-sharing multiple employer retirement system comprised of three separate plans for membership purposes: Plan 1 and 2 are defined benefit plans and Plan 3 is a defined benefit plan with a defined contribution component. Membership in the system includes: elected officials; state employees; employees of the Supreme, Appeals, and Superior courts (other than judges currently in a judicial retirement system); employees of legislative committees; community and technical colleges, college and university employees not in national higher education retirement programs; judges of district and

municipal courts; and employees of local governments.

PERS participants who joined the system by September 30, 1977 are Plan 1 members. Those who joined on or after October 1, 1977 and by either, February 28, 2002 for state and higher education employees, or August 31, 2002 for local government employees, are Plan 2 members unless they exercise an option to transfer their membership to Plan 3. PERS participants joining the system on or after March 1, 2002 for state and higher education employees, or September 1, 2002 for local government employees have the irrevocable option of choosing membership in either PERS Plan 2 or PERS Plan 3. The option must be exercised within 90 days of employment. An employee is reported in Plan 2 until a choice is made. Employees who fail to choose within 90 days default to Plan 3. Notwithstanding, PERS Plan 2 and Plan 3 members may opt out of plan membership if terminally ill, with less than five years to live.

PERS Plan 1 and Plan 2 defined benefit retirement benefits are financed from a combination of investment earnings and employer and employee contributions. PERS retirement benefit provisions are established in state statute and may be amended only by the State Legislature.

PERS Plan 1 members are vested after the completion of five years of eligible service. Plan 1 members are eligible for retirement after 30 years of service, or at the age of 60 with five years of service, or at the age of 55 with 25 years of service. The annual benefit is 2 percent of the average final compensation (AFC) per year of service, capped at 60 percent. (The AFC is based on the greatest compensation during any 24 eligible consecutive compensation months.) This annual benefit is subject to a minimum for PERS Plan 1 retirees who have 25 years of service and have been retired 20 years, or who have 20 years of service and have been retired 25 years. Plan 1 members who retire from inactive status prior to the age of 65 may receive actuarially reduced benefits. If a survivor option is chosen, the benefit is further reduced. A cost-of living allowance (COLA) is granted at age 66 based upon years of service times the COLA amount, which is increased 3 percent annually. Plan 1 members may also elect to receive an optional COLA that provides an automatic annual adjustment based on the Consumer Price Index. The adjustment is capped at 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 2 members are vested after an employee completes five years of eligible service and attains the age of 65. Plan 2 members may retire at the age of 65 with five years of service, with an allowance of 2 percent of the AFC per year of service. The AFC is based on the greatest compensation during any eligible consecutive 60-month period. Plan 2 members who retire prior to the age of 65 receive reduced benefits. If retirement is at age 55 or older with at least 30 years of service, a 3 percent per year reduction applies; otherwise an actuarial reduction will apply. The benefit is also actuarially reduced to reflect the choice of a survivor option. There is no cap on years of service credit; and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

PERS Plan 3 has a dual benefit structure. Employer contributions finance a defined benefit component, and member contributions finance a defined contribution component. The defined benefit portion provides a benefit calculated at 1 percent of the AFC per year of service. The AFC is based on the greatest compensation during any eligible consecutive 60-month period. Effective June 7, 2006, PERS Plan 3 members are vested in the defined benefit portion of their plan after ten years of service; after five years of service, if twelve months of that service are earned after age 44; or after five service credit years earned in PERS Plan 2 prior to June 1, 2003. PERS Plan 3 members are immediately vested in the defined contribution portion of their plan. Vested Plan 3 members are eligible to retire with full benefits at age 65, or they may retire at age 55 with 10 years of service. PERS Plan 3 members who retire prior to the age of 65 receive reduced benefits. If retirement is at age 55 or older with at least 30 years of service, a 3 percent per year reduction applies; otherwise an actuarial reduction will apply. The benefit is also actuarially reduced to reflect the choice of a survivor option. There is no cap on years of service credit and Plan 3 provides the same cost-of-living allowance as Plan 2.

The defined contribution portion can be distributed in accordance with an option selected by the member, either as a lump sum or pursuant to other options authorized by the Employee Retirement Benefits Board.

Judicial Benefit Multiplier

Beginning January 1, 2007 through December 31, 2007, judicial members of PERS were given the choice to participate in the Judicial Benefit Multiplier Program (JBM) enacted in 2006. Justices and judges in PERS Plan 1 and 2 were able to make a one-time irrevocable election to pay increased contributions that would fund a retirement benefit with a 3.5% multiplier. The benefit would be capped at 75% of AFC. Judges in PERS Plan 3 could elect a 1.6% of pay per year of service benefit, capped at 37.5% of average compensation.

Members who chose to participate in JBM would: accrue service credit at the higher multiplier beginning with the date of their election; be subject to the benefit cap of 75% of AFC, pay higher contributions; stop contributing to the Judicial Retirement Account (JRA); and be given the option to increase the multiplier on past judicial service. Members who did not choose to participate would: continue to accrue service credit at the regular multiplier; continue to participate in JRA, if applicable; never be a participant in the JBM Program; and continue to pay contributions at the regular PERS rate.

Newly elected or appointed justices and judges who chose to become PERS members on or after January 1, 2007, or who had not previously opted into PERS membership, were required to participate in the JBM Program. Members required into the JBM program would: return to prior PERS Plan if membership had previously been established; be mandated into Plan 2 and not have a Plan 3 transfer choice, if a new PERS member; accrue the higher multiplier for all judicial service; not contribute to JRA; and not have the option to increase the multiplier for past judicial service.

There are 1,192 participating employers in PERS. Membership in PERS consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2008:

Retirees and Beneficiaries Receiving Benefits	73,122
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	27,267
Active Plan Members Vested	105,212
Active Plan Members Non-vested	56,456
<b>Total</b>	<b>262,057</b>

Funding Policy

Each biennium, the state Pension Funding Council adopts Plan 1 employer contribution rates, Plan 2 employer and employee contribution rates, and Plan 3 employer contribution rates. Employee contribution rates for Plan 1 are established by statute at 6 percent for state agencies and local government unit employees, and at 7.5 percent for state government elected officials. The employer and employee contribution rates for Plan 2 and the employer contribution rate for Plan 3 are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. All employers are required to contribute at the level established by the Legislature. Under PERS Plan 3, employer contributions finance the defined benefit portion of the plan, and member contributions finance the defined contribution portion. The Employee Retirement Benefits Board sets Plan 3 employee contribution rates. Six rate options are available ranging from 5 to 15 percent; two of the options are graduated rates dependent on the employee's age. As a result of the implementation of the Judicial Benefit Multiplier Program in January 2007, a second tier of employer and employee rates was developed to fund, along with investment earnings, the increased retirement benefits of those justices and judges that participate in the program. The methods used to determine the contribution requirements are established under state statute in accordance with chapters 41.40 and 41.45 RCW.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2009, are as follows:

Members Not Participating in JBM:

	PERS Plan 1	PERS Plan 2	PERS Plan 3
Employer*	5.31%**	5.31%**	5.31%***
Employee	6.00%****	3.9%****	*****

- \* The employer rates include the employer administrative expense fee currently set at 0.16%.
- \*\* The employer rate for state elected officials is 7.89% for Plan 1 and 5.31% for Plan 2 and Plan 3.
- \*\*\* Plan 3 defined benefit portion only.
- \*\*\*\* The employee rate for state elected officials is 7.50% for Plan 1 and 3.90% for Plan
- \*\*\*\*\* Variable from 5.0% minimum to 15.0% maximum based on rate selected by the PERS 3 member.

Members Participating in JBM:

	PERS Plan 1	PERS Plan 2	PERS Plan 3
Employer-State Agency*	7.81%	7.81%	7.81%**
Employer-Local Gov't Units*	5.31%	5.31%	5.31%**
Employee-State Agency	9.76%	7.25%	7.50%***
Employee-Local Gov't Units	12.26%	9.75%	7.50%***

- \* The employer rates include the employer administrative expense fee currently set at 0.16%.
- \*\* Plan 3 defined benefit portion only.
- \*\*\*Minimum rate.

Both the County and the employees made the required contributions. The County's required contributions for the years ended December 31, were:

	PERS Plan 1	PERS Plan 2	PERS Plan 3
2009	\$ 274,130	\$ 4,917,975	\$ 768,448
2008	\$ 313,214	\$ 5,450,544	\$ 825,291
2007	\$ 283,682	\$ 4,252,185	\$ 580,528

2. Law Enforcement Officers' & Fire Fighters' Retirement System (LEOFF) Plans 1 and 2

Plan Description

LEOFF is a cost-sharing multiple-employer retirement system comprised of two separate defined benefit plans. LEOFF participants who joined the system by September 30, 1977 are Plan 1 members. Those who joined on or after October 1, 1977 are Plan 2 members. Membership in the system includes all full-time, fully compensated, local law enforcement commissioned officers, firefighters and, as of July 25, 2005, those emergency medical technicians who were given the option and chose LEOFF Plan 2 membership. LEOFF membership is comprised primarily of non-state employees, with Department of Fish and Wildlife enforcement officers, who were first included prospectively effective July 27, 2003, being an exception.

Effective July 1, 2003, the LEOFF Plan 2 Retirement Board was established by Initiative 790 to provide governance of LEOFF Plan 2. The Board's duties include adopting contribution rates and recommending policy changes to the Legislature for the LEOFF Plan 2 retirement plan.

LEOFF defined benefit retirement benefits are financed from a combination of investment earnings, employer and employee contributions, and a special funding situation in which the state pays through state legislative appropriations. LEOFF retirement benefit provisions are established in state statute and may be amended by the State Legislature.

LEOFF Plan 1 members are vested after the completion of five years of eligible service. Plan 1 members are eligible for retirement with five years of service at the age of 50. The benefit per year of service calculated as a percent of final average salary (FAS) is as follows:

<b>Term of Service</b>	<b>Percent of Final Average Salary</b>
20 or more years	2.0%
10 but less than 20 years	1.5%
5 but less than 10 years	1.0%

The FAS is the basic monthly salary received at the time of retirement, provided a member has held the same position or rank for 12 months preceding the date of retirement. Otherwise, it is the average of the highest consecutive 24 months' salary within the last 10 years of service. A cost-of-living allowance is granted based on the Consumer Price Index.

LEOFF Plan 2 members are vested after the completion of five years of eligible service. Plan 2 members may retire at the age of 50 with 20 years of service, or at the age of 53 with five years of service, with an allowance of 2 percent of the FAS per year of service. The FAS is based on the highest consecutive 60 months. Plan 2 members who retire prior to the age of 53 receive reduced benefits. Benefits are actuarially reduced for each year that the benefit commences prior to age 53 and to reflect the choice of a survivor option. If the member has at least 20 years of service and is age 50, the reduction is 3 percent for each year prior to age 53. There is no cap on years of service credit; and a cost-of-living allowance is granted based on the Consumer Price Index, capped at 3 percent annually.

There are 375 participating employers in LEOFF. Membership in LEOFF consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2008:

Retirees and Beneficiaries Receiving Benefits	9,268
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	650
Active Plan Members Vested	13,120
Active Plan Members Non-vested	3,927
<b>Total</b>	<b>26,965</b>

Funding Policy

Starting on July 1, 2000, LEOFF Plan 1 employers and employees contribute zero percent as long as the plan remains fully funded. Employer and employee contribution rates are developed by the Office of the State Actuary to fully fund the plan. Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2 Retirement Board. All employers are required to contribute at the level required by state law. The Legislature, by means of a special funding arrangement, appropriated money from the state General Fund to supplement the current service liability and fund the prior service costs of LEOFF Plan 2 in accordance with the requirements of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. However, this special funding situation is not mandated by the state constitution and this funding requirement could be returned to the employers by a change of statute.

The required contribution rates expressed as a percentage of current-year covered payrolls, as of December 31, 2009, were as follows:

	LEOFF Plan 1	LEOFF Plan 2
Employer*	0.16%	5.24%**
Employee	0.00%	8.46%
State	N/A	3.38%

\* The employer rates include the employer administrative expense fee currently set at 0.16%.

\*\* The employer rate for ports and universities is 8.99%.

Both the County and the employees made the required contribution. The County's required contributions for the years ended December 31, were:

	LEOFF Plan 1	LEOFF Plan 2
2009	\$ 436	\$ 634,674
2008	\$ 435	\$ 626,534
2007	\$ 451	\$ 563,170

### 3. *Public Safety Employees' Retirement System (PSERS) Plan 2*

#### Plan Description

PSERS was created by the 2004 legislature and became effective July 1, 2006. PSERS is a cost-sharing multiple-employer retirement system comprised of a single defined benefit plan, PSERS Plan 2.

PSERS Plan 2 membership includes full-time employees of a covered employer on or before July 1, 2006, who met at least one of the PSERS eligibility criteria, and elected membership during the election period of July 1, 2006 to September 30, 2006; and those full-time employees, hired on or after July 1, 2006 by a covered employer, that meet at least one of the PSERS eligibility criteria.

A "covered employer" is one that participates in PSERS. Covered employers include: State of Washington agencies (Department of Corrections, Department of Natural Resources, Parks and Recreation Commission, Gambling Commission, Washington State Patrol, and Liquor Control Board), Washington State counties, and Washington State cities except for Seattle, Tacoma and Spokane.

To be eligible for PSERS, an employee must work on a full-time basis and:

- have completed a certified criminal justice training course with authority to arrest, conduct criminal investigations, enforce the criminal laws of Washington, and carry a firearm as part of the job: OR
- have primary responsibility to ensure the custody and security of incarcerated or probationary individuals; OR
- function as a limited authority Washington peace officer, as defined in RCW 10.93.020; OR
- have primary responsibility to supervise eligible members who meet the above criteria

PSERS defined benefit retirement benefits are financed from a combination of investment earnings and employer and employee contributions. PSERS retirement benefit provisions are established in state statute and may be amended only by the State Legislature.

PSERS Plan 2 members are vested after the completion five years of eligible service. PSERS Plan 2 members may retire at the age of 65 with five years of service, or at the age of 60 with at least 10 years of PSERS service credit, with an allowance of 2 percent of the average final compensation (AFC) per year of service. The AFC is the monthly average of the member's 60 consecutive highest-paid service credit months, excluding any severance pay such as lump-sum payments for deferred sick leave,

vacation or annual leave. Plan 2 members who retire prior to the age of 60 receive reduced benefits. If retirement is at age 53 or older with at least 20 years of service, a 3 percent per year reduction for each year between the age at retirement and age 60 applies. There is no cap on years of service credit and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

There are 73 participating employers in PSERS. Membership in PSERS consisted of the following as of the latest actuarial valuation date for the plan of June 30, 2008:

Retirees and Beneficiaries Receiving Benefits	1
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	0
Active Plan Members Vested	0
Active Plan Members Non vested	3,981
<b>Total</b>	<b>3,982</b>

Funding Policy

Each biennium, the state Pension Funding Council adopts PSERS Plan 2 employer and employee contribution rates. The employer and employee contribution rates for Plan 2 are developed by the Office of the State Actuary to fully fund Plan 2. All employers are required to contribute at the level established by the Legislature. The methods used to determine the contribution requirements are established under state statute in accordance with chapters 41.37 and 41.45 RCW.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2009, were as follows:

	<b>PSERS Plan 2</b>
Employer*	7.85%
Employee	6.55%

\*The employer rate includes an employer administrative expense fee of 0.16%.

Both the County and the employees made the required contributions. The County's required contributions for the year ending December 31 were as follows:

	<b>PSERS Plan 2</b>
2009	\$ 315,496
2008	\$ 297,976
2007	\$ 223,711

**NOTE 15 – DEFERRED COMPENSATION PLAN**

The County maintains a deferred compensation plan for all full-time employees in accordance with the provisions of Internal Revenue Code (IRC) Section 457. Section 457 requires that the assets and income of the plan be held in trust for the exclusive benefit of participants and their beneficiaries. Monthly contributions to the plan are deducted from the wages of employees who choose to participate as prescribed by federal law and regulations. The contributions are deposited with a third party in the County's name and in trust on behalf of the County's employees.

The County has adopted Governmental Accounting Standard Board Statement No.32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The County has little administrative involvement and does not perform the investing functions for this plan, therefore, this plan is not shown in the County's financial statements.

As of December 31, 2009, the County had 1,007 employees participating in the 457 plan, having

accumulated deposits with a fair value of \$42,480,393. The County contracts with a sole provider in order to reduce the cost of participation to employees, provide better fund options, and improve service with more financial planning meetings.

**NOTE 16 – OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLANS**

The County has adopted implementation of GASB Statement No. 45 (GASB 45) Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions. Under this statement, the County reports two health benefit retiree programs; one for *Law Enforcement Officers’ & Fire Fighters’ Retirement (LEOFF 1)* (see note 16.B.) and the second OPEB plan for all other retirees (PERS and LEOFF11 (see note 16 A.)). The following describes each plan separately.

A. Plan Description – Retired PERS AND LEOFF11 Employees

The County has elected to provide certain public employee groups with a single-employer defined benefit retiree healthcare plan. The healthcare plan provides post-retirement medical and vision coverage for eligible retirees, their spouses, domestic partners, and dependents on a self-pay basis. The County establishes the benefit provisions and the premium rates are set by the health insurance carrier, plus a 2% administration fee. Eligible participants may select from one of the County’s two healthcare plans: the Aetna PPO plan or the Kaiser HMO plan. The level of benefits provided by the retiree plans are less than those afforded to active employees. Coverage under these plans is provided to retirees, spouses, and domestic partners until they become eligible for Medicare, typically age 65, and eligible dependents until age 19 (age 23 if a full-time student). Each health insurance carrier offers a health plan for retirees who are eligible for Medicare.

The premium rates for eligible retirees and their dependents (other than Kaiser’s Senior Advantage) are based on the experience of all plan members, including both active employees and retirees. The difference between retiree claims costs, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represents the County’s implicit employer contribution. The premium rates for the Kaiser Senior Advantage are based on a “community rated” Medicare supplemental healthcare program and are assumed to generate no implicit employer contribution.

The County did not establish an irrevocable trust (or equivalent arrangement) to account for either plan. Instead, the activities of the plans are reported in the County’s benefits service account. Neither plan issues a separate report.

Annual OPEB Cost and Net OPEB Obligation

The County’s annual other post-employment benefit cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance within the parameters of GASB 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County’s annual OPEB cost for the fiscal year ending December 31, 2009, the amount actually contributed to the plans, and changes in the County’s net OPEB obligation:

Annual required contribution	\$345,238
Interest on net OPEB obligation	9,146
Adjustments to the annual required contribution	<u>(15,100)</u>
Annual OPEB cost (expense)	\$339,284
Contributions made	<u>(49,140)</u>
Increase in the net OPEB obligation	290,144
Net OPEB obligation, beginning of year (restated)	<u>304,851</u>
Net OPEB obligation, end of year	<u>\$ 594,995</u>

The County's annual OPEB cost, the contribution, the percentage of annual OPEB cost contributed to the plans, and the net OPEB obligation for 2009 and the two preceding years were as follows:

<u>Fiscal year Ending December 31</u>	<u>Annual OPEB Cost</u>	<u>Contribution</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2007	\$229,000	(\$ 77,427)	34%	\$151,574
2008(restated)	\$236,579	(\$ 83,302)	36%	\$304,851
2009	\$339,284	(\$ 49,140)	14.5%	\$594,995

#### Funding Policy

The County has the authority to establish and amend contribution requirements. The required contribution is based on the projected pay-as-you-go financing requirements. Since the County's healthcare plan is experience rated, the annual required contributions can fluctuate. For the fiscal year ending December 31, 2009, the County's combined plan contributions were \$49,140.

#### Funding Status and Funding Progress

As of December 31, 2009, the most recent actuarial valuation date, the actuarial accrued liability and the unfunded actuarial accrued liability for benefits was \$3,418,854. The covered payroll (annual payroll of active employees covered by the plan) was \$98,759,078 and the ratio of the UAAL to the covered payroll was 3.5 percent. The actuarial value of assets was zero.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events into the future. Examples include assumptions about the future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information, following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time, relative to the actuarial accrued liabilities for benefits.

#### Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The December 31, 2009 actuarial valuation for the retiree healthcare plan was based on the entry age normal method. The actuarial assumption for the valuation included an investment return of 3.0%. The healthcare plan actuarial valuation included healthcare cost inflation trend rates of 8% to 11.5% (depending on plan option) in 2009, decreasing by 50 basis points per year until the ultimate rate (5%) is reached. The unfunded actuarially accrued liability and the gains or losses for the plan are amortized as a level dollar amount over a period of 30 years on an open basis.

#### B. Retired LEOFF I Employees OPEB Plan

##### Plan Description

The County provides all health insurance benefits for retired public safety employees who are vested in LEOFF I. All County LEOFF I employees may become eligible for these benefits if they reach normal

retirement age while working for the County. The County has used the alternative measurement method permitted by GASB Statement 45.

There are 53 participants eligible to receive these benefits. There are currently five LEOFF I members employed at the County who have not yet retired and two who have retired but return to work at the County in a different capacity. These five participants do not receive LEOFF I medical benefits. The benefits are 100 percent provided by the County in order to meet State statutory requirements under the LEOFF I system, whereby the County pays their medical and dental premiums and out-of-pocket medical costs for life.

Funding Policy

The County has the authority to establish and amend contribution requirements. The required contribution is based on the projected pay-as-you-go financing requirements. Since the County’s healthcare plan is experience rated, the annual required contributions can fluctuate. For the fiscal year ending December 31, 2009, the County’s combined plan contributions were \$389,366.

Annual OPEB Cost and Net OPEB Obligation

The County’s annual other post-employment benefit cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount determined in accordance within the parameters of GASB 45 using the alternative method. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded liabilities (or funding excess) over a period of twenty two years. The following table shows the components of the County’s annual OPEB cost for the fiscal year ending December 31, 2009, the amount actually contributed to the plans, and changes in the County’s net OPEB obligation:

Annual required contribution	\$ 294,511
Interest on net OPEB obligation	0
Adjustments to the annual required contribution	<u>(0)</u>
Annual OPEB cost (expense)	294,511
Contributions made	<u>(389,366)</u>
Decrease in the net OPEB obligation	(94,855)
Net OPEB obligation, beginning of year	<u>(116,782)</u>
Net OPEB obligation, end of year	<u>\$ (211,637)</u>

The County’s annual OPEB cost, the contribution, the percentage of annual OPEB cost contributed to the plans, and the net OPEB obligation for 2009 and the two preceding years were as follows:

<u>Fiscal year</u> <u>Ending</u> <u>December 31</u>	<u>Annual</u> <u>OPEB Cost</u>	<u>Contribution</u>	<u>Percentage</u> <u>of Annual</u> <u>OPEB Cost</u> <u>Contributed</u>	<u>Net OPEB</u> <u>Obligation</u>
2007	\$307,011	(\$372,317)	121.3%	\$ (65,306)
2008	\$322,110	(\$373,586)	116 %	\$(116,782)
2009	\$294,511	(\$389,366)	132%	\$(211,637)

Funding Status and Funding Progress

As of December 31, 2009, the most recent valuation date, the actuarial accrued liability for benefits was \$6,184,737, all of which was unfunded. The actuarial value of assets was zero. The covered payroll (annual payroll of active employees covered by the plan) was \$281,524, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 2196.9 percent.

Valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events into the future. Examples include assumptions about the future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded

status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

#### Methods and Assumptions

Due to the size of the plan (less than 100 participants) the County elected to use the alternative method for valuation. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The methods and assumptions used are designed to reduce the effects of short-term volatility in accrued liabilities and the value of assets, consistent with the long-term perspective of the calculations.

The December 31, 2009 valuation for LEOFF I retiree healthcare plan was based on the entry age normal method. The assumption for the valuation included an investment return of 3.0%. The healthcare plan actuarial valuation included healthcare cost inflation trend rates of 8.0% in 2010 to 2013 and decreasing to 5.0% for the remainder of the plan. The unfunded accrued liability and the gains or losses for the plan are amortized as a level dollar amount over a period of 22 years on a closed basis.

### **NOTE 17 – TRANSPORTATION IMPACT FEES**

In 1990, Clark County adopted an impact fee ordinance to ensure that adequate facilities are available to serve new growth and development. An impact fee is levied on developers as a condition of issuance of a building permit or development approval. In addition, the developer may be entitled to a non-refundable credit against the applicable impact fee component for the fair value of appropriate dedications of land, improvements, or construction of system improvements provided by the developer. In the event that the amount of the credit is calculated to be greater than the amount of the impact fee due, the developer may apply the excess credit toward impact fees imposed on other developments within the same service area. In 2009, there were dedications resulting in \$3,030,672 in credits. The amount of credits applied toward impact fees in 2009 was \$3,116,540. In addition, \$58,600 in credits were transferred to the City of Vancouver to be applied towards projects within city boundaries. The amount of credits that may be applied against future impact fees is \$4,791,778 at December 31, 2009. The County does not report impact fee credits as liabilities in the fund financial statements because they are viewed as reductions of future revenues, which are not yet earned. Impact fees are not due until a certificate of occupancy is issued.

### **NOTE 18 –RISK MANAGEMENT**

Clark County is exposed to various risks of loss related to torts; thefts, damage, and/or destruction of assets; errors and omissions; and natural disaster for which the County either carries commercial insurance, is self-insured or belongs to a risk pool.

#### A. Risk Pool

Clark County was one of twenty-eight members of the Washington Counties Risk Pool (“Pool”) during 2009. The Pool was formed August 18, 1988 when several Washington counties signed an Interlocal (Cooperative) Agreement. It was established to provide its member counties with “joint” programs and services including self-insurance, purchasing of insurance, and contracting for or hiring of personnel to provide administrative services, claims handling and risk management. The Pool operates under the state of Washington’s “pooling” laws, more specifically Chapter 48.62 RCW implemented via Chapter 39.34 RCW. It is overseen by the State Risk Manager and is subject to fiscal audits performed annually by the State Auditor.

The enabling Interlocal Agreement was amended once in 2000 to add the Membership Compact, a commitment to strengthen the Pool by helping its member counties implement and/or enhance local risk management efforts to reduce losses and support the best management of the Pool and its resources. The Compact established obligations to support these goals through three major elements: membership involvement, risk control practices, and a targeted risk management program.

The Pool's mission is: To provide comprehensive and economical risk coverage; to reduce the frequency and severity of losses; and to decrease costs incurred in the managing and litigation of claims.

New members are required to pay the Pool modest admittance fees to cover the members' share of organizational expenses and the costs to analyze their loss data and risk profile. Members contract initially to remain in the Pool for at least five years. Counties may terminate their memberships at the conclusion of any Pool fiscal year following the initial term if the county timely files its required advance written notice. Otherwise, the Interlocal Agreement is renewed automatically for another year. Even after termination, a former member remains responsible for reassessments from the Pool for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

The Pool is governed by a board of directors consisting of one director (and at least one alternate director) designated by each member county. The Pool's board of directors, made up of both elected and appointed county officials, meets three times each year with the summer meeting being the Annual Meeting. The board of directors is responsible for determining the 3<sup>rd</sup>-party liability coverage to be offered (approving the insuring agreement or coverage document), the reinsurance program to acquire, the excess insurances to be jointly purchased or offered for optional purchase, and approving the Pool's annual operating budgets and work programs, and the member deposit assessment formulas.

Regular oversight of the Pool's operations is furnished by an 11-person executive committee. The committeepersons are elected by the Pool's board of directors from its membership to staggered 3-year terms during each Annual Meeting. The committee meets several times throughout the year to approve all Pool disbursements and examine the Pool's financial health; to approve case settlements exceeding the members' deductibles by at least \$50,000; to review all claims with incurred loss estimates exceeding \$100,000; to evaluate the Executive Director and the Pool's operations and program deliverables; and to participate in the board's standing committees (finance, personnel, risk management, and underwriting) for development or review/revision of the organization's policies and coverage documents.

The following constitute the highlights from the Pool's most recently completed Policy (Fiscal) Year (October 2008 through September 2009):

- *Operating Income* was experienced during the year of \$1.15 million, a 40% increase from FY-2008.
- *Interest Income* slipped to just \$0.22 million (-65%) due to the nearly non-existent interest rates associated with the national and worldwide recession.
- *Total Assets* grew by \$4.64 million (15%) to more than \$35.71 million. Specifically, current assets increased \$4.69 million (16%) while non-current assets decreased \$0.05 million (-4%).
- 966 cases were added to the Risk Pool's claims-related database during the year which raised the to-date (Oct. 1988 – Sep. 2009) total of third-party liability claims and lawsuits submitted by WCRP member counties to 16,470. Only 492 cases remained classified as "open" at year's end. Independent actuarial estimates suggest another 553 claims may be filed for covered occurrences from all years-to-date through September 2009.
- *Net Assets* (also referred to as *Members' Equity*) increased nearly \$1.38 million to more than \$8.16 million at September 30, 2009. \$6.35 million is classified as 'Restricted' to satisfy the Section D provisions of the WCRP Underwriting Policy that were enhanced by the Board of Directors in March 2007. Another \$1.06 million is invested in *Capital Assets* (net of debt). The remaining \$0.76 million is listed as 'Non-Restricted' and is available. The WCRP Board of Directors is the authority to decide if, how much, and when distributions of any (Non-Restricted) *Net Assets* are to be made.

Pool member counties presently acquire \$20 million (with another \$5 million optional) of joint liability coverage on a "per occurrence" basis for 3<sup>rd</sup>-party bodily injury, personal injury, property damage, errors

and omissions, and advertising injury, and includes public officials' errors and omissions. Annually, members select a per occurrence deductible amount of \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000. Clark County has \$500,000 deductible. The initial \$10 million of coverage, less the retention (the greater of the member's deductible or \$100,000), is fully reinsured. The remaining insurance, up to \$15 million, is acquired as "following form" excess insurance. There are no aggregate limits to the payments made for any one member county or all member counties combined.

Property insurance, with composite limits of \$500 million for normal ("All Other Perils") coverage and \$250 million for catastrophe coverage and participant deductibles between \$5,000 and \$50,000, was added to the Pool coverage lines a few years ago as an individual county option. Coverage is for structures, vehicles, mobile equipment, EDP equipment, and equipment breakdown, etc. Participants are responsible for their claims' deductibles. The commercial insurers are responsible for covered losses exceeding the participant deductibles to the maximum limits of the policy. Twenty-six counties purchased this program during 2009.

Additionally, many members use the Pool's producer (broker) services for other insurance placements, e.g. public officials bonds, crime & fidelity, special events/concessionaires, and environmental hazards coverage.

The Washington Counties Risk Pool is a cooperative program, so there is joint liability amongst its participating members. Contingent liabilities are established when assets are not sufficient to cover liabilities. Pool member counties are required to timely submit their 3<sup>rd</sup>-party liability claims which are handled by the Pool's staff. This includes establishing reserves for both reported and unreported covered events, as well as estimates of the undiscounted future cash payments for losses and related claims adjustment expenses. Deficits resulting from any Pool fiscal year are financed by proportional reassessments against that year's membership. The Pool's reassessments receivable balance at December 31, 2009 was zero.

**General Liability Insurance**

The claims and judgment liability of the fund is reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). Non-incremental claims adjustment expenses have not been included in the calculation for claims and judgments. The following schedule reconciles the current year and the prior year claim liability:

	<u>2009</u>	<u>2008</u>
Beginning claims liability	\$ 3,626,538	\$3,485,000
Claims incurred during the year and changes in estimates for claims of prior periods (including IBNRs)	840,744	896,387
Payments made on claims	<u>(694,282)</u>	<u>(754,849)</u>
Ending claims liability	<u>\$ 3,773,000</u>	<u>\$3,626,538</u>

As of December 31, 2009, the County had current assets in the General Liability Insurance Fund of \$3.2 million.

**B. Other Self-Insurance Funds**

The County is self-insured for unemployment insurance claims and for worker's compensation claims which are administered by a 3<sup>rd</sup> party, except as noted below. Current assets set aside at December 31, 2009 for these claims are \$1.3 million and \$563,000 respectively. There were no significant claims outstanding against these assets at December 31, 2009. The County maintains a \$1 million commercial policy for excess worker's compensation claims, with a \$750,000 deductible. There were no settlements that exceeded the insurance coverage in 2007, 2008 or 2009.

## **NOTE 19 – RESTRICTED NET ASSETS**

Clark County's government-wide statement of net assets reports \$118 million of restricted net assets, of which \$48 million is restricted by enabling legislation; \$36 million by various federal and state laws; \$27 million by grantors; and \$7 million by bond covenants.

## **NOTE 20 - CONTINGENCIES AND LITIGATIONS**

The County participates in several Federal, State, and local grant programs. The grants are subject to an annual audit examination that includes compliance with granting agency terms and provisions, and with Federal and State regulations. Failure to adequately comply with the provisions could result in a requirement to repay funds to the granting agency. Disallowed expenditures cannot be determined at this time, although it is expected that such amounts would be immaterial.

The County has been named as a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, the County is of the opinion that present reserves are available to adequately cover potential settlements without adversely affecting the financial condition of the County.

## **NOTE 21- JOINT VENTURE**

The County has entered into one joint venture with the City of Vancouver and other local governments in the establishment and operation of the Clark Regional Emergency Services Agency (CRESA). CRESA was created by agreement under the Inter-local Cooperation Act (RCW 39.34). The purpose of CRESA is to equip and operate a consolidated public safety communications service. CRESA is a separate reporting entity and each participant's share of authority is defined by the terms of the enabling charter of the venture. Clark County has a 45% interest in the equity and operations of CRESA. Control of this joint venture is shared equitably by the controlling organizations. This entity is reported as a governmental fund joint venture. As such, the County's share of ownership is reported in the governmental activities column of the Statement of Net Assets, as equity interest in a joint venture. This equity interest is accounted for using the equity method that reflects the County's investment in operations and net worth on the basis of contribution and participation. The equity interest primarily represents interest in capital assets and is reported in the Governmental Fund column of the Statement of Net Assets. The County's share of the 2009 net income was \$25,968, plus a prior year adjustment (\$259,699) resulted in a net loss of (\$233,731) for a total equity interest of \$700,978 at the end of 2009. Separate financial statements for the joint venture can be obtained from CRESA, 710 W. 13<sup>th</sup> Street, Vancouver, Washington 98660.

## **NOTE 22 - ACCOUNTING FOR SOLID WASTE LANDFILL CLOSURE/ POSTCLOSURE COSTS**

GASB 18 establishes the standards for accounting and financial reporting for municipal solid waste landfill closure and post closure care costs. This statement applies to the owners and operators of landfills. The County does not own or operate a landfill, but rather, in 1988 entered into a Solid Waste Reduction and Disposal Agreement with the private owner of the landfill to direct the flow of solid waste and establish a landfill reserve fund. The Solid Waste Closure Fund was established by the County for the sole purpose of accumulating disposal fees collected by the landfill operator and other resources designated to pay for environmental compliance, closure, and self-insurance of the solid waste landfill. The likelihood of the County incurring costs associated with ongoing monitoring of the landfill is remote. Accordingly, no liability is reflected in the County's financial statements.

## **NOTE 23 – TERMINATION BENEFITS**

In June 2009, the Board of County Commissioners approved a voluntary retirement incentive program (VRIP). The purpose of the VRIP was to achieve staff reductions by offering enhanced separation benefits to employees who are eligible for full retirement under the PERS Plans 1,2 & 3. PERS

retirement eligible means no reduction in retirement benefits. Under the VRIP, the County provided 12 months of county paid health insurance under the County's retiree health care program and/or the COBRA program. In lieu of health insurance, the employee could elect to receive a lump sum payment of \$5,000. The effective date of retirement for the VRIP was between August 1, 2009 and December 31, 2009. A total of 24 employees elected to participate in the VRIP for a total cost of \$214,172. Approximately \$46,146 was paid out in 2009 under this program and \$168,026 will be paid out in 2010. Any affect on the actuarial accrued OPEB liability from these benefits is included in Note 16.

## **NOTE 24 - PRIOR PERIOD ADJUSTMENTS**

### Government Wide Statement of Activities – Prior Period Adjustments

An additional prior period adjustment (above what was recorded in the fund statements) of \$2,509,036 was recorded in the Government Wide Statement of Activities to account for land owned by the County which was not previously recorded in the County's capital asset system. Of this amount, \$1,375,677 was land purchased by the County in prior years (mostly for road right of way) and \$1,133,359 was land donated to the County by developers in prior years (mainly wetlands and habitat land).

### Major Fund Statement Prior Period Adjustments

The **Clean Water** Enterprise Fund reports a prior year adjustment decrease of (\$1,193,434). Land parcels valued at \$444,532 that developers had contributed in prior years had not previously been included in the County's capital asset records and were added in 2009. Land parcels associated with storm water facilities previously recorded in capital assets that are not owned by the County were removed from the County's capital asset records in the amount of (\$975,100). In addition, there was an amount of (\$662,866) removed for a clean water mitigation project which was previously capitalized, but it was subsequently determined that it does not meet criteria for capitalization. The resulting adjustments resulted in the net prior year adjustment of (\$1,193,434).

### Non-major Fund Statement Prior Period Adjustments

The **Clark County Public Facilities District** special revenue fund reports a prior year adjustment of (\$128,355) since it has been determined that this entity should be reported separately (discretely) from the County's financial statements rather than being blended into our statements as it has in the past, because the County is able impose its will on the PFD.

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**Required Supplementary Information**  
**Other Post Employment Benefit Schedule of Funding Progress**  
**Year Ended December 31, 2009**

**Clark County Retired Employees (PERS and LEOFF II) Healthcare Plan**

Actuarial Valuation Date (Note 1)	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded Actuarial Accrued Liabilities (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2007	\$ 0	\$ 2,291,726	\$ 2,291,726	0.00%	\$ 98,447,695	2.3%
12/31/2009	\$ 0	\$ 3,418,854	\$ 3,418,854	0.00%	\$ 98,759,078	3.5%

**Clark County LEOFF 1 Retiree Healthcare Plan**

Actuarial Valuation Date (Note 2)	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded Actuarial Accrued Liabilities (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2007	\$ 0	\$ 6,754,235	\$ 6,754,235	0.00%	\$ 281,584	2398.7%
12/31/2008	\$ 0	\$ 6,764,312	\$ 6,764,312	0.00%	\$ 288,716	2342.9%
12/31/2009	\$ 0	\$ 6,184,737	\$ 6,184,737	0.00%	\$ 281,524	2196.9%

Note 1 = Actuary valuation conducted every two years.

Note 2 = Alternative method used for valuation.

## Required Supplementary Information

### Modified Approach for Reporting Clark County's Infrastructure Capital Assets

#### Condition Rating of the County's Infrastructure Subsystems Reported Using Modified Approach

	<i>Percentage of Infrastructure Assessed At or Above Established Assessment Levels*</i>		
	<u>2007</u>	<u>2008</u>	<u>2009</u>
Bridges	94.7%	98.7%	97.3%
	<u>2005</u>	<u>2006</u>	<u>2009</u>
Roads Subsystem	84.4%	88.6%	76.9%
	<u>2003</u>	<u>2006</u>	<u>2008</u>
Stormwater Subsystem	93.5%	89.7%	86.8%

	<i>Percentage of Infrastructure Assessed at Poor Condition*</i>		
	<u>2007</u>	<u>2008</u>	<u>2009</u>
Bridges	1.3%	1.3%	1.3%
	<u>2005</u>	<u>2006</u>	<u>2009</u>
Roads Subsystem	0.4%	0.3%	3.5%
	<u>2003</u>	<u>2006</u>	<u>2008</u>
Stormwater Subsystem	4.8%	9.5%	13.0%

\*Although the County has only recorded infrastructure constructed after 1980 as capital assets, all county roads, stormwater facilities, and bridges are assessed, regardless of when they were constructed.

#### Comparison of Needed-to-Actual Maintenance/Preservation

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>Roads Subsystem</b>					
Budgeted (needed)	\$13,481,082	\$13,538,292	\$15,405,032	\$17,767,056	\$15,797,839
Actual	\$12,372,770	\$12,962,819	\$14,634,432	\$16,626,384	\$14,332,733
% Spent	91.8%	95.7%	95.0%	93.6%	90.7%
Amount Unspent**	\$1,108,312	\$575,473	\$770,600	\$1,140,672	\$1,465,106
<b>Stormwater Subsystem</b>					
Budgeted (needed)	\$296,415	\$325,000	\$330,000	\$330,000	\$358,428
Actual	\$304,626	\$241,040	\$328,225	\$325,033	\$245,214
% Spent	102.8%	74.2%	99.5%	98.5%	68.4%
Amount Unspent / (Overspent)*	(\$8,211)	\$83,960	\$1,775	\$4,967	\$113,214
<b>Bridges</b>					
Budgeted (needed)	\$317,837	\$317,837	\$326,345	\$364,598	\$163,794
Actual	\$250,110	\$271,638	\$288,093	\$253,812	\$247,536
% Spent	78.7%	85.5%	88.3%	69.6%	151.1%
Amount Unspent / (Overspent)**	\$67,727	\$46,199	\$38,252	\$110,786	(\$83,742)

\*Budget capacity from the Road Fund and from other stormwater activities was used for the additional maintenance costs in 2005.

\*\* In 2009 there was a change made to reclassify bridge guardrail and barrier maintenance work from roads maintenance to bridge maintenance. The County has a biennial budget and budget adjustments between the two programs will be adjusted in 2010 according to this reclassification of workload.

## Notes to Required Supplementary Information

In accordance with GASB Statement #34, the County is required to report infrastructure capital assets (such as roads, bridges, railways, pathways, and stormwater systems). The County has elected to use the “Modified Approach”, as defined by GASB Statement #34, for reporting its roads subsystem, stormwater subsystem, and bridges, thereby forgoing depreciation of these assets (see Management’s Discussion and Analysis: Modified Approach for Reporting Infrastructure Assets, within this document, regarding the requirements for using this method of reporting).

A complete assessment of bridges is done every two years, at a minimum, whereas complete road and stormwater subsystem assessments are done every three years, at a minimum. Detailed documentation of disclosed assessment levels is kept on file. Following are tables showing the measurement scales and basis for condition of measurement used to assess and report conditions for each of the three infrastructure systems being reported using the modified approach and the condition level at which the County intends to preserve those assets.

### Roads Subsystem

#### *Measurement Scale and Basis for Condition Measurement*

<u>Rating*</u>	
100	New road surface - no maintenance needed
90	Road surface is starting to show some environmental distress - may have some cracks that need filling
80	Road surface is showing pronounced environmental distress and may have some structural distress - may be ready for a seal
70	Road surface is showing some structural distress and numerous environmental distresses - needs a seal or a thin lift of overlay
60	Road surface shows consistent structural distresses and severe environmental distresses - needs a thin lift or structural overlay on access up to arterial routes
50	Road surface shows several structural and environmental distresses - needs a structural overlay (arterial/collector roads) or a cape seal (access roads)
40	Road surface is showing many structural distresses - needs a structural overlay or cape seal with substantial prep work
30	Road surface shows major structural distresses - close to a condition requiring reconstruction or base stabilization
20 or less	<b>Poor condition:</b> Road surface has little structural integrity left - needs reconstruction or base stabilization now

***\*The County has established an acceptable condition level of 70 for road subsystems, and intends to preserve the assets at or above this level.***

### Stormwater Subsystem

#### *Measurement Scale and Basis for Condition Measurement*

<u>Rating*</u>	
80-100	Good Condition - serves intended function and scores well in all areas
61-80	Fair Condition - serves intended function, but scores less well and has other issues
0-60	<b>Poor condition</b> - may or may not fulfill its design function, has other serious issues, and requires maintenance or rebuild

***\*The County has established an acceptable condition level of 70 for stormwater subsystems, and intends to preserve the assets at or above this level.***

## Bridges

### *Measurement Scale and Basis for Condition Measurement*

**Rating\***

100	Newly constructed bridge - no maintenance needed
81-99	Bridge is in good shape, unless structurally deficient or functionally obsolete
51-80	Bridge is in fair shape - may be eligible for replacement if structurally deficient or functionally obsolete
25-50	Bridge is in fair shape - may be eligible for federal replacement funding if structurally deficient or functionally obsolete
0-24	<b>Poor condition:</b> Bridge is in poor shape - needs to be replaced soon

***\*The County has established an acceptable condition level of 50 for bridges and intends to preserve the assets at or above this level.***

**Definitions:** A **structurally deficient** bridge is one whose condition or design has impacted its ability to adequately carry its intended load.

A **functionally obsolete** bridge is one in which the deck geometry, load capacity, clearance, or approach roadway alignment have reduced (to below accepted design standards) its ability to adequately meet traffic needs.

2003 was the first year in which the County elected to use the modified approach for reporting these subsystems of capital assets. GASB Statement #34 requires that condition assessments are performed at least every three years (once an entity has elected to report using the modified approach), and that the table showing the condition rating include data for the three most recent complete assessments.

The table of needed to actual maintenance/preservation includes a five year comparison.

**Clark County Washington**  
**General Fund**  
**Schedule of Revenues - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
General property taxes	\$ 111,027,886	\$ 111,767,644	\$ 55,519,615	\$ (56,248,029)
Retail sales and use taxes	27,915,844	23,344,374	11,389,108	(11,955,266)
Excise and other taxes	3,428,408	1,803,461	912,322	(891,139)
Penalties and interest on delinquent taxes	6,921,840	8,191,898	4,593,630	(3,598,268)
Total taxes	<u>149,293,978</u>	<u>145,107,377</u>	<u>72,414,675</u>	<u>(72,692,702)</u>
Business licenses and permits	3,413,584	3,705,990	1,739,405	(1,966,585)
Non-business licenses and permits	824,350	1,017,480	619,990	(397,490)
Total licenses and permits	<u>4,237,934</u>	<u>4,723,470</u>	<u>2,359,395</u>	<u>(2,364,075)</u>
Federal grants -- direct	(127,170)	112,624	73,318	(39,306)
Federal entitlements	0	0	369	369
Federal grants -- indirect	3,882,060	4,608,980	2,080,340	(2,528,640)
State grants	6,471,510	8,231,817	3,450,325	(4,781,492)
State shared revenues	5,000,000	4,735,005	2,438,149	(2,296,856)
State entitlements	7,373,922	6,707,120	3,492,850	(3,214,270)
Interlocal grants	0	79,848	2,300	(77,548)
Intergovernmental revenues	21,712,938	22,015,915	11,603,490	(10,412,425)
ARRA grants	0	885,016	220,728	(664,288)
Total intergovernmental	<u>44,313,260</u>	<u>47,376,325</u>	<u>23,361,869</u>	<u>(24,014,456)</u>
General government fees	14,852,233	13,654,071	7,018,119	(6,635,952)
Public safety	6,204,800	5,695,366	2,442,432	(3,252,934)
Physical environment	3,996	3,996	0	(3,996)
Transportation	0	0	3,063	3,063
Economic environment	647,056	649,595	307,186	(342,409)
Health & human services	90,000	227,952	171,453	(56,499)
Culture and recreation	521,796	844,789	284,237	(560,552)
Interfund revenues	17,359,277	16,951,539	8,487,649	(8,463,890)
Total charges for services	<u>39,679,158</u>	<u>38,027,308</u>	<u>18,714,139</u>	<u>(19,313,169)</u>
Fines and forfeitures	8,475,238	6,954,669	3,386,425	(3,568,244)
Total fines & forfeitures	<u>8,475,238</u>	<u>6,954,669</u>	<u>3,386,425</u>	<u>(3,568,244)</u>
Interest earnings	6,652,398	2,084,193	655,620	(1,428,573)
Rents and royalties	396,272	503,000	195,183	(307,817)
Donations	407,728	397,198	215,828	(181,370)
Other revenues	449,568	305,413	67,311	(238,102)
Total miscellaneous	<u>7,905,966</u>	<u>3,289,804</u>	<u>1,133,942</u>	<u>(2,155,862)</u>
Total revenues	<u>\$ 253,905,534</u>	<u>\$ 245,478,953</u>	<u>\$ 121,370,445</u>	<u>\$ (124,108,508)</u>

**Clark County Washington**  
**General Fund**  
**Schedule of Expenditures - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2009**

Page 1 of 6

	Original 2009/2010 <u>Budget</u>	Final 2009/2010 <u>Budget</u>	Actual <u>Year to Date</u>	Variance with Final Budget <u>Positive(Negative)</u>
<b><u>General government</u></b>				
<b><u>Assessor</u></b>				
Personal Services	\$ 8,286,671	\$ 7,382,615	\$ 4,126,421	\$ 3,256,194
Supplies	54,818	34,500	14,639	19,861
Other Services and Charges	415,932	281,682	116,667	165,015
Interfund Payment for Services	(229,140)	293,582	122,001	171,581
Total Assessor	<u>8,528,281</u>	<u>7,992,379</u>	<u>4,379,728</u>	<u>3,612,651</u>
<b><u>Auditor</u></b>				
Personal Services	7,074,785	6,468,653	3,229,725	3,238,928
Supplies	51,850	51,850	789	51,061
Other Services and Charges	247,966	285,514	72,032	213,482
Interfund Payment for Services	(106,566)	183,372	82,445	100,927
Total Auditor	<u>7,268,035</u>	<u>6,989,389</u>	<u>3,384,991</u>	<u>3,604,398</u>
<b><u>Treasurer</u></b>				
Personal Services	4,592,099	4,066,412	2,166,901	1,899,511
Supplies	25,050	25,050	5,694	19,356
Other Services and Charges	520,996	274,365	135,111	139,254
Interfund Payment for Services	(81,672)	156,648	63,459	93,189
Total Treasurer	<u>5,056,473</u>	<u>4,522,475</u>	<u>2,371,165</u>	<u>2,151,310</u>
<b><u>Bank Fees</u></b>				
Other Services and Charges	803,254	768,264	413,200	355,064
Total Bank Fees	<u>803,254</u>	<u>768,264</u>	<u>413,200</u>	<u>355,064</u>
<b><u>Prosecuting Attorney</u></b>				
Personal Services	16,515,489	14,607,315	7,638,085	6,969,230
Supplies	165,640	165,640	87,171	78,469
Other Services and Charges	779,448	650,898	345,382	305,516
Interfund Payment for Services	(501,482)	294,267	146,433	147,834
Total Prosecuting Attorney	<u>16,959,095</u>	<u>15,718,120</u>	<u>8,217,071</u>	<u>7,501,049</u>
<b><u>Child Support Enforcement</u></b>				
Personal Services	3,428,945	3,382,161	1,630,560	1,751,601
Supplies	35,408	35,408	8,133	27,275
Other Services and Charges	526,736	526,736	131,922	394,814
Interfund Payment for Services	186,978	222,854	98,847	124,007
Total Child Support Enforcement	<u>4,178,067</u>	<u>4,167,159</u>	<u>1,869,462</u>	<u>2,297,697</u>
<b><u>Commissioners</u></b>				
Personal Services	2,251,871	2,223,193	1,125,932	1,097,261
Supplies	26,000	16,000	7,844	8,156
Other Services and Charges	223,144	205,744	96,625	109,119
Interfund Payment for Services	(20,002)	59,520	28,022	31,498
Total Commissioners	<u>\$ 2,481,013</u>	<u>\$ 2,504,457</u>	<u>\$ 1,258,423</u>	<u>\$ 1,246,034</u>
<b><u>Information Services</u></b>				
Personal Services	\$ 9,408,079	\$ 8,751,915	\$ 4,719,279	\$ 4,032,636
Supplies	1,516,951	1,228,409	254,947	973,462
Other Services and Charges	2,539,259	1,450,356	1,191,000	259,356
Interfund Payment for Services	(508,544)	208,642	92,976	115,666
Capital outlay	0	233,945	336,427	(102,482)
Total Office of Budget	<u>12,955,745</u>	<u>11,873,267</u>	<u>6,594,629</u>	<u>5,278,638</u>

**Clark County Washington**  
**General Fund**  
**Schedule of Expenditures - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2009**

Page 2 of 6

	Original 2009/2010 <u>Budget</u>	Final 2009/2010 <u>Budget</u>	Actual <u>Year to Date</u>	Variance with Final Budget <u>Positive(Negative)</u>
<b><u>Countywide Services</u></b>				
Supplies	58,692	2,000	14,296	(12,296)
Other Services and Charges	990,326	821,405	411,147	410,258
Interfund Payment for Services	(199,000)	0	348	(348)
Total Countywide Services	850,018	823,405	425,791	397,614
<b><u>Human Resources</u></b>				
Personal Services	3,377,557	3,101,838	1,594,220	1,507,618
Supplies	60,000	60,000	4,045	55,955
Other Services and Charges	593,136	446,427	202,801	243,626
Interfund Payment for Services	(134,844)	75,156	37,737	37,419
Total Human Resources	3,895,849	3,683,421	1,838,803	1,844,618
<b><u>Risk Management</u></b>				
Personal Services	437,277	431,552	219,040	212,512
Supplies	3,750	3,750	93	3,657
Other Services and Charges	8,950	6,450	9,337	(2,887)
Interfund Payment for Services	3,500	3,500	137	3,363
Total Loss Control	453,477	445,252	228,607	216,645
<b><u>General Services</u></b>				
Personal Services	3,289,327	3,207,878	1,661,469	1,546,409
Supplies	224,590	184,754	60,128	124,626
Other Services and Charges	1,272,154	940,187	468,420	471,767
Interfund Payment for Services	(429,909)	72,396	33,174	39,222
Total General Services	4,356,162	4,405,215	2,223,191	2,182,024
<b><u>Public Information &amp; Outreach</u></b>				
Personal Services	869,028	879,024	485,193	393,831
Supplies	7,094	3,792	1,793	1,999
Other Services and Charges	126,698	69,861	12,684	57,177
Interfund Payment for Services	(85,195)	25,979	12,542	13,437
Total Public Information & Outreach	\$ 917,625	\$ 978,656	\$ 512,212	\$ 466,444
<b><u>Board of Equalization</u></b>				
Personal Services	\$ 315,692	\$ 304,901	\$ 147,820	\$ 157,081
Supplies	2,240	2,240	1,278	962
Other Services and Charges	30,134	30,134	14,575	15,559
Interfund Payment for Services	11,412	11,412	5,725	5,687
Total Board of Equalization	359,478	348,687	169,398	179,289
<b><u>ESA Countywide Services</u></b>				
Personal Services	389,016	179,977	182,711	(2,734)
Supplies	20,000	5,500	4,412	1,088
Other Services and Charges	465,000	65,670	63,776	1,894
Interfund Payment for Services	36,218	11,512	6,837	4,675
Total ESA Countywide services	910,234	262,659	257,736	4,923
<b><u>Parks Operations</u></b>				
Personal Services	318,802	314,819	151,387	163,432
Supplies	120,232	120,232	12,412	107,820
Other Services and Charges	366,448	308,385	81,247	227,138
Interfund Payment for Services	102,329	231,853	109,860	121,993
Total Parks Operations	907,811	975,289	354,906	620,383

**Clark County Washington**  
**General Fund**  
**Schedule of Expenditures - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2009**

Page 3 of 6

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive(Negative)
<b><u>Office of Budget</u></b>				
Personal Services	1,593,048	1,582,273	818,168	764,105
Supplies	4,600	4,600	389	4,211
Other Services and Charges	43,462	37,279	9,522	27,757
Interfund Payment for Services	20,977	24,660	12,894	11,766
<b>Total Office of Budget</b>	<b>1,662,087</b>	<b>1,648,812</b>	<b>840,973</b>	<b>807,839</b>
<b><u>Miscellaneous</u></b>				
Personal Services	4,037,234	4,781,483	0	4,781,483
Interfund Payment for Services	1,419,532	1,419,532	709,766	709,766
<b>Total Miscellaneous</b>	<b>5,456,766</b>	<b>6,201,015</b>	<b>709,766</b>	<b>5,491,249</b>
<b>Total General Government</b>	<b>77,999,470</b>	<b>74,307,921</b>	<b>36,050,052</b>	<b>38,257,869</b>
<b><u>Judicial</u></b>				
<b><u>Clerk</u></b>				
Personal Services	5,713,428	5,238,332	2,806,275	2,432,057
Supplies	47,500	39,800	7,729	32,071
Other Services and Charges	408,562	321,082	176,170	144,912
Interfund Payment for Services	(129,686)	193,956	101,262	92,694
<b>Total Clerk</b>	<b>6,039,804</b>	<b>5,793,170</b>	<b>3,091,436</b>	<b>2,701,734</b>
<b><u>District Court</u></b>				
Personal Services	8,220,424	7,583,144	3,876,128	3,707,016
Supplies	114,884	107,572	58,271	49,301
Other Services and Charges	964,397	1,006,255	521,470	484,785
Interfund Payment for Services	(128,217)	179,020	100,146	78,874
<b>Total District Court</b>	<b>9,171,488</b>	<b>8,875,991</b>	<b>4,556,015</b>	<b>4,319,976</b>
<b><u>Superior Court</u></b>				
Personal Services	5,894,755	5,411,275	2,500,799	2,910,476
Supplies	193,745	209,605	64,396	145,209
Other Services and Charges	2,842,092	2,272,649	1,190,859	1,081,790
Interfund Payment for Services	(345,800)	138,354	72,324	66,030
<b>Total Superior Court</b>	<b>\$ 8,584,792</b>	<b>\$ 8,031,883</b>	<b>\$ 3,828,378</b>	<b>\$ 4,203,505</b>
<b><u>Indigent Defense</u></b>				
Other Services and Charges	\$ 9,135,424	\$ 8,506,979	\$ 4,967,219	\$ 3,539,760
Interfund Payment for Services	(515,725)	0	0	0
<b>Total Indigent Defense</b>	<b>8,619,699</b>	<b>8,506,979</b>	<b>4,967,219</b>	<b>3,539,760</b>
<b>Total Judicial</b>	<b>32,415,783</b>	<b>31,208,023</b>	<b>16,443,048</b>	<b>14,764,975</b>
<b><u>Public safety</u></b>				
<b><u>Loss Control</u></b>				
Personal Services	215,462	212,798	110,153	102,645
Supplies	33,974	8,423	1,304	7,119
Other Services and Charges	15,000	7,500	948	6,552
Interfund Payment for Services	0	0	509	(509)
<b>Total Loss Control</b>	<b>264,436</b>	<b>228,721</b>	<b>112,914</b>	<b>115,807</b>
<b><u>Juvenile</u></b>				
Personal Services	15,419,780	13,810,325	7,481,448	6,328,877
Supplies	166,210	169,585	62,152	107,433
Other Services and Charges	1,787,284	1,565,795	600,875	964,920
Interfund Payment for Services	(660,656)	345,531	123,327	222,204
<b>Total Juvenile</b>	<b>16,712,618</b>	<b>15,891,236</b>	<b>8,267,802</b>	<b>7,623,434</b>

**Clark County Washington**  
**General Fund**  
**Schedule of Expenditures - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2009**

Page 4 of 6

	Original 2009/2010 <u>Budget</u>	Final 2009/2010 <u>Budget</u>	Actual <u>Year to Date</u>	Variance with Final Budget <u>Positive(Negative)</u>
<b><u>Sheriff - Enforcement</u></b>				
Personal Services	33,221,382	30,831,402	16,196,719	14,634,683
Supplies	130,258	164,316	90,313	74,003
Other Services and Charges	2,308,082	2,211,014	1,131,175	1,079,839
Intergovernmental	2,660,335	2,437,451	1,046,230	1,391,221
Interfund Payment for Services	0	249,214	149,743	99,471
Capital outlay	0	32,500	36,568	(4,068)
Total Sheriff - Enforcement	<u>38,320,057</u>	<u>35,925,897</u>	<u>18,650,748</u>	<u>17,275,149</u>
<b><u>Sheriff - Civil/Support</u></b>				
Personal Services	8,155,989	7,594,735	3,779,219	3,815,516
Supplies	352,172	333,172	173,618	159,554
Other Services and Charges	348,166	350,916	140,167	210,749
Interfund Payment for Services	(378,262)	160,556	73,894	86,662
Capital outlay	0	6,227	6,227	0
Total Sheriff - Civil/Support	<u>8,478,065</u>	<u>8,445,606</u>	<u>4,173,125</u>	<u>4,272,481</u>
<b><u>Sheriff - Administration</u></b>				
Personal Services	4,612,093	4,246,233	2,137,972	2,108,261
Supplies	391,830	388,830	100,364	288,466
Other Services and Charges	1,120,596	965,773	355,229	610,544
Interfund Payment for Services	694,367	914,337	468,214	446,123
Intergovernmental	0	0	13,980	(13,980)
Total Sheriff Administration	<u>6,818,886</u>	<u>6,515,173</u>	<u>3,075,759</u>	<u>3,439,414</u>
<b><u>Jail</u></b>				
Personal Services	30,722,107	27,602,583	14,849,294	12,753,289
Supplies	2,424,982	2,421,982	1,143,346	1,278,636
Other Services and Charges	7,020,240	6,973,540	3,098,579	3,874,961
Interfund Payment for Services	(1,453,066)	134,695	51,934	82,761
Total Jail	<u>38,714,263</u>	<u>37,132,800</u>	<u>19,143,153</u>	<u>17,989,647</u>
<b><u>Emergency Medical Services</u></b>				
Intergovernmental	3,126,960	3,353,165	1,757,637	1,595,528
Total Emergency Medical Services	<u>\$ 3,126,960</u>	<u>\$ 3,353,165</u>	<u>\$ 1,757,637</u>	<u>\$ 1,595,528</u>
<b><u>Community Corrections</u></b>				
Personal Services	\$ 10,977,736	\$ 10,492,936	\$ 5,332,734	\$ 5,160,202
Supplies	242,833	178,023	52,840	125,183
Other Services and Charges	837,322	601,311	194,186	407,125
Interfund Payment for Services	69,119	649,676	234,029	415,647
Capital outlay	0	50,250	0	50,250
Total Community Corrections	<u>12,127,010</u>	<u>11,972,196</u>	<u>5,813,789</u>	<u>6,158,407</u>
<b><u>Code Enforcement</u></b>				
Personal Services	1,065,954	1,005,529	473,762	531,767
Supplies	17,348	17,348	69	17,279
Other Services and Charges	54,232	54,232	2,104	52,128
Interfund Payment for Services	331,740	179,496	145,157	34,339
Total Code Enforcement	<u>1,469,274</u>	<u>1,256,605</u>	<u>621,092</u>	<u>635,513</u>
<b><u>Fire Marshal</u></b>				
Personal Services	1,855,240	1,627,738	913,597	714,141
Supplies	20,660	20,660	9,274	11,386
Other Services and Charges	44,992	44,992	10,551	34,441
Interfund Payment for Services	291,643	603,584	199,323	404,261
Total Fire Marshal	<u>2,212,535</u>	<u>2,296,974</u>	<u>1,132,745</u>	<u>1,164,229</u>
<b>Total Public Safety</b>	<b><u>128,244,104</u></b>	<b><u>123,018,373</u></b>	<b><u>62,748,764</u></b>	<b><u>60,269,609</u></b>

**Clark County Washington**  
**General Fund**  
**Schedule of Expenditures - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2009**

Page 5 of 6

	Original 2009/2010 <u>Budget</u>	Final 2009/2010 <u>Budget</u>	Actual <u>Year to Date</u>	Variance with Final Budget <u>Positive(Negative)</u>
<b><u>Physical Environment</u></b>				
<b><u>Conservation Land Department</u></b>				
Personal Services	235,532	126,752	116,788	9,964
Supplies	9,650	25,714	243	25,471
Other Services and Charges	793,700	153,260	157,067	(3,807)
Interfund Payment for Services	51,190	5,663	10,256	(4,593)
Total Conservation Land	<u>1,090,072</u>	<u>311,389</u>	<u>284,354</u>	<u>27,035</u>
<b><u>Environmental Service</u></b>				
Personal Services	0	1,712,697	296	1,712,401
Supplies	0	70,372	0	70,372
Other Services and Charges	0	869,292	0	869,292
Interfund Payment for Services	0	200,236	7,799	192,437
Capital outlay	0	44,558	62,734	(18,176)
Total Environmental Service	<u>0</u>	<u>2,897,155</u>	<u>70,829</u>	<u>2,826,326</u>
<b><u>Animal Control</u></b>				
Personal Services	1,283,519	1,208,463	613,809	594,654
Supplies	18,000	18,000	3,512	14,488
Other Services and Charges	585,020	553,020	266,239	286,781
Interfund Payment for Services	350,938	36,799	154,553	(117,754)
Total Animal Control	<u>2,237,477</u>	<u>1,816,282</u>	<u>1,038,113</u>	<u>778,169</u>
<b>Total Physical Environment</b>	<b>3,327,549</b>	<b>5,024,826</b>	<b>1,393,296</b>	<b>3,631,530</b>
<b><u>Transportation</u></b>				
<b><u>Long Range Planning</u></b>				
Personal Services	470,063	464,726	301,785	162,941
Supplies	19,130	19,130	364	18,766
Other Services and Charges	1,108,470	892,270	104,453	787,817
Interfund Payment for Services	325,420	325,420	59,667	265,753
Total Long Range Planning	<u>\$ 1,923,083</u>	<u>\$ 1,701,546</u>	<u>\$ 466,269</u>	<u>\$ 1,235,277</u>
<b><u>Lewis &amp; Clark Railroad</u></b>				
Supplies	\$ 0	\$ 0	\$ 89	\$ (89)
Other Services and Charges	118,022	154,422	53,178	101,244
Interfund Payment for Services	5,000	5,000	3,276	1,724
Capital outlay	0	1,624,562	226,035	1,398,527
Total Lewis & Clark Railroad	<u>123,022</u>	<u>1,783,984</u>	<u>282,578</u>	<u>1,501,406</u>
<b>Total Transportation</b>	<b>2,046,105</b>	<b>3,485,530</b>	<b>748,847</b>	<b>2,736,683</b>
<b><u>Economic Environment</u></b>				
<b><u>Long Range Planning</u></b>				
Personal Services	1,694,377	1,673,741	725,160	948,581
Supplies	7,340	5,310	704	4,606
Other Services and Charges	617,540	407,779	53,524	354,255
Interfund Payment for Services	(89,036)	83,408	53,857	29,551
Total Long Range Planning	<u>2,230,221</u>	<u>2,170,238</u>	<u>833,245</u>	<u>1,336,993</u>
<b><u>Cable Television</u></b>				
Intergovernmental	930,926	911,410	465,463	445,947
Total Cable Television	<u>930,926</u>	<u>911,410</u>	<u>465,463</u>	<u>445,947</u>

**Clark County Washington**  
**General Fund**  
**Schedule of Expenditures - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2009**

Page 6 of 6

	Original 2009/2010 <u>Budget</u>	Final 2009/2010 <u>Budget</u>	Actual <u>Year to Date</u>	Variance with Final Budget <u>Positive(Negative)</u>
<b><u>Community Support</u></b>				
Intergovernmental	632,900	683,632	339,696	343,936
Interfund Payment for Services	(51,948)	0	0	0
Total Community Development	<u>580,952</u>	<u>683,632</u>	<u>339,696</u>	<u>343,936</u>
<b>Total Economic Environment</b>	<b>3,742,099</b>	<b>3,765,280</b>	<b>1,638,404</b>	<b>2,126,876</b>
<b><u>Health and Human Services</u></b>				
<b><u>Medical Examiner</u></b>				
Personal Services	1,459,354	1,431,172	724,688	706,484
Supplies	42,200	83,759	60,497	23,262
Other Services and Charges	125,998	125,998	73,431	52,567
Interfund Payment for Services	(24,931)	49,638	17,863	31,775
Capital outlay	0	10,000	8,561	1,439
Total Medical Examiner	<u>1,602,621</u>	<u>1,700,567</u>	<u>885,040</u>	<u>815,527</u>
<b>Total Health and Human Services</b>	<b>1,602,621</b>	<b>1,700,567</b>	<b>885,040</b>	<b>815,527</b>
<b><u>Culture and Recreation</u></b>				
<b><u>Cooperative Extension Service</u></b>				
Personal Services	363,178	268,588	181,625	86,963
Supplies	70,192	60,533	14,567	45,966
Other Services and Charges	862,853	766,978	404,300	362,678
Interfund Payment for Services	75,262	74,482	35,618	38,864
Total Cooperative Extension Service	<u>1,371,485</u>	<u>1,170,581</u>	<u>636,110</u>	<u>534,471</u>
<b><u>Parks</u></b>				
Intergovernmental	2,251,931	2,132,721	991,999	1,140,722
Total Parks	<u>2,251,931</u>	<u>2,132,721</u>	<u>991,999</u>	<u>1,140,722</u>
<b><u>Parks Operations</u></b>				
Personal Services	1,859,298	1,290,393	1,083,352	207,041
Supplies	363,420	243,420	89,200	154,220
Other Services and Charges	552,674	103,821	203,873	(100,052)
Interfund Payment for Services	731,782	670,415	240,414	430,001
Total Parks Operations	<u>3,507,174</u>	<u>2,308,049</u>	<u>1,616,839</u>	<u>691,210</u>
<b>Total Culture and Recreation</b>	<b>7,130,590</b>	<b>5,611,351</b>	<b>3,244,948</b>	<b>2,366,403</b>
Debt service -principal	26,792	0	13,396	(13,396)
Debt service - interest	0	0	20,967	(20,967)
<b>Total Expenditures:</b>	<b>\$ 256,535,113</b>	<b>\$ 248,121,871</b>	<b>\$ 123,186,762</b>	<b>\$ 124,935,109</b>

**Clark County Washington**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2009**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Project Funds	Total
<b>ASSETS</b>				
Cash, cash equivalents and pooled investments	\$ 48,455,938	\$ 470,185	\$ 40,616,082	\$ 89,542,205
Deposit with fiscal agent	0	20,000	0	20,000
Taxes receivable	241,196	0	137,407	378,603
Special assessments receivable	0	62,849	0	62,849
Interest and penalties receivable	0	5,028	0	5,028
Accounts receivable	1,042,908	0	10,878	1,053,786
Due from other funds	962,109	263,140	4,042	1,229,291
Due from other governments	5,457,463	0	0	5,457,463
Prepaid expenditure	26,820	0	0	26,820
Investments	1,328,725	0	0	1,328,725
Notes receivable	2,689	0	0	2,689
Assets in safekeeping	0	0	6,416,727	6,416,727
	<u>57,517,848</u>	<u>821,202</u>	<u>47,185,136</u>	<u>105,524,186</u>
Total assets				
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities</i>				
Warrants and anticipation notes payable	0	263,140	0	263,140
Vouchers payable	3,097,362	0	3,656,352	6,753,714
Due to other funds	3,045,376	0	326,648	3,372,024
Due to other governments	200,464	0	747	201,211
Accrued liabilities	771,370	0	24,543	795,913
Deposits payable	1,117,072	6,438	59,165	1,182,675
Matured long-term obligations	0	20,000	0	20,000
Deferred revenue	905,463	67,877	137,407	1,110,747
Advance due to other governments	1,296,716	0	0	1,296,716
Total liabilities	<u>10,433,823</u>	<u>357,455</u>	<u>4,204,862</u>	<u>14,996,140</u>
<i>Fund Balances</i>				
Reserved for				
Prepaid items	26,820	0	0	26,820
Debt service	1,000,000	14,522	0	1,014,522
Unreserved - designated for:				
compensated absences	343,995	0	3,682	347,677
Unreserved, undesignated, reported in:				
Special revenue funds	45,713,210	0	0	45,713,210
Debt service funds	0	449,225	0	449,225
Capital project funds	0	0	42,976,592	42,976,592
Total fund balances	<u>47,084,025</u>	<u>463,747</u>	<u>42,980,274</u>	<u>90,528,046</u>
Total liabilities and fund balance	<u>\$ 57,517,848</u>	<u>\$ 821,202</u>	<u>\$ 47,185,136</u>	<u>\$ 105,524,186</u>

**Clark County Washington**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2009**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Project Funds	Total
<b>Revenues:</b>				
Property taxes	\$ 3,993,290	\$ 0	\$ 2,383,652	\$ 6,376,942
Sales and use taxes	14,602,313	0	0	14,602,313
Excise and other taxes	3,643,041	0	3,777,596	7,420,637
Licenses & permits	4,841,477	0	0	4,841,477
Intergovernmental	23,068,207	0	331,353	23,399,560
Charges for services	12,209,505	0	1,765,167	13,974,672
Fines & forfeitures	235,950	0	0	235,950
Interest earnings	413,431	16,352	377,876	807,659
Donations	424,564	0	0	424,564
Other revenues	7,763,977	135,658	949	7,900,584
Total revenues	<u>71,195,755</u>	<u>152,010</u>	<u>8,636,593</u>	<u>79,984,358</u>
<b>Expenditures:</b>				
Current:				
General government	2,933,511	0	0	2,933,511
Public safety	5,990,240	0	0	5,990,240
Physical environment	1,425,308	0	0	1,425,308
Economic environment	5,881,683	0	0	5,881,683
Health and human services	27,611,025	0	0	27,611,025
Culture & recreation	11,014,074	0	0	11,014,074
Capital outlay				
General government	15,069	0	3,482,653	3,497,722
Transportation	0	0	79,463	79,463
Culture & recreation	279,954	0	14,196,504	14,476,458
Debt service:				
Principal	0	6,993,882	0	6,993,882
Interest and other charges	12,036	6,182,640	11,466	6,206,142
Total expenditures	<u>55,162,900</u>	<u>13,176,522</u>	<u>17,770,086</u>	<u>86,109,508</u>
Excess (deficiency) of revenues over expenditures	16,032,855	(13,024,512)	(9,133,493)	(6,125,150)
<b>Other Financing Sources (Uses):</b>				
Sale of capital assets	4,453	0	11,540	15,993
Insurance recoveries	(5,220)	0	0	(5,220)
Transfers in	10,035,269	13,151,929	6,023,851	29,211,049
Transfers out	(24,575,451)	0	(19,421,746)	(43,997,197)
Total other financing sources (uses)	<u>(14,540,949)</u>	<u>13,151,929</u>	<u>(13,386,355)</u>	<u>(14,775,375)</u>
Net change in fund balances	1,491,906	127,417	(22,519,848)	(20,900,525)
Fund balance as of January 1	61,873,907	336,330	65,500,122	127,710,359
Prior period adjustment	(128,355)	0	0	(128,355)
Fund balance as of January 1 - restated	45,592,119	336,330	65,500,122	111,428,571
Fund balance as of December 31	<u>\$ 47,084,025</u>	<u>\$ 463,747</u>	<u>\$ 42,980,274</u>	<u>\$ 90,528,046</u>

## NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are established pursuant to State statutes or local ordinances in order to segregate resources that are designated to be used for specified purposes.

**County Building** - A fund to accumulate building permit revenues and account for programs providing enforcement of building, plumbing, mechanical, and zoning codes; comprehensive planning services; fire prevention and investigation; and enforcement of animal control ordinances.

**Sheriff Special Investigation** - A fund to accumulate and account for fines designated by the Court to be expended on drug enforcement activities.

**Veterans Assistance** - A fund to finance emergency financial assistance to veterans of foreign wars and their surviving spouses.

**Criminal Victim Witness Assistance** - A fund to account for the retention and distribution of penalties assessed and recovered by the court system.

**Permanent Reserve** - A fund to accumulate a permanent reserve of approximately 6 percent of the annual General Fund operating budget.

**Weed Management** - A fund to accumulate revenues and account for expenditures related to the control of noxious weeds.

**Developmental Disability** - A fund to finance a variety of developmental training, recreational, and transportation programs for developmentally disabled individuals.

**Substance Abuse** - A fund to finance alcoholism and drug prevention and treatment services.

**Special Law Enforcement** - A fund to accumulate and account for sales tax revenues collected for law enforcement activities.

**Auditor's O & M** - A fund to accumulate a recording fee on documents to be used for developing systems and procedures for preserving recorded documents.

**CRESA Emergency Services Communication** - A fund to accumulate telephone access fees to be used for the acquisition and operation of an emergency services communication (911) system.

**Child Abuse Intervention Center** - A fund to accumulate funds for an interlocal center which provides intervention, counseling, and support services for victims.

**Narcotics Task Force** - A fund to accumulate and account for fines designated by the courts that are to be used for an interlocal agency involved in drug enforcement activities.

**Anti Profiteering** - A fund to pay for the investigation and prosecution of cases relating to the Washington Criminal Profiteering Act.

**Clark County Fair** - (blended component unit) A fund to account for the activities associated with the lease of the county fairgrounds, including the operations of the annual Clark County Fair.

**Emergency Medical Services** - (blended component unit) A fund to account for the activities of the administration of the emergency medical dispatch contract.

**Radio Communications** - A fund established to account for the operations of the 800 MHz communications system.

**Tri-Mountain Golf O & M** - A fund to account for the operations of the Tri-Mountain golf course.

**Industrial Revenue Bond Corporation** - (blended component unit) - A fund established to facilitate economic development and employment through financing the costs of industrial development facilities by issuing tax-exempt industrial revenue bonds.

**GIS** (Geographic Information System) – A fund established as a special revenue fund in 1998 (formerly in the Assessor’s department in the General Fund)

**CJA .1% Sales Tax** – A fund to account for sales tax collected for criminal justice purposes.

**BJA Block Grant** – A fund established to account for federal department of justice grant funds.

**Solid Waste Closure** - A fund established to accumulate disposal fees and other resources designated to pay for environmental compliance, closure, and self-insurance costs of the privately owned solid waste landfill located within the County.

**Jail Commissary** – A fund established to account for the jail inmate commissary activity and monies held in trust for inmates.

**Juvenile Fund** - A fund established to account for juvenile phone rebate monies.

**Health Department** - A fund established to account for public health services provided to the community.

**Trial Court Improvement Fund** – A fund established to account for revenue received from the State of Washington as partial reimbursement for District Court judicial salaries, which will be used to fund improvements to court staffing, programs, facilities, or services.

**Exhibition Hall Dedicated Revenue** – A fund established to account for revenues collected for the purpose of repayment of bonds which were issued for the construction of the exhibition hall at the Clark County Fairgrounds.

**Tourism Promotion Area** – A fund established to collect all Tourism Promotion Area revenue and to disburse the funds to the Southwest Washington Convention and Visitors Bureau.

**Campus Development Fund** - A fund established to collect rental revenues from the tenants of the Center for Community Health and the Public Service Center, and to pay expenditures related to maintenance, operations, and debt service for these buildings.

**Metropolitan Parks District** - (blended component unit) A fund established to finance certain operation and capital costs resulting from the development of urban parks and trails in the unincorporated urban area of Vancouver.

**Camp Bonneville** – A fund established to track the revenues and expenditures associated with the environmental cleanup and eventual transfer of Camp Bonneville, in conjunction with an agreement with the US Army.

**Mental Health Sales Tax Fund** – A fund established to account for sales tax collected for the purpose of funding new substance abuse programs, expanded mental health treatment, and enhanced therapeutic court programs.

**Law & Justice Sales Tax Fund** – A fund established to account for sales tax collected for the purpose of funding previously unmet needs in law enforcement and the court system.

**Clark County Public Facility District** - (component unit) A fund established to finance acquisitions and maintenance of regional centers.

**Clark County Washington**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2009**

	County Building	Sheriff Investigation	Special	Veteran's Assistance	Criminal Victim Witness Assistance	Permanent Reserve	Weed Management	Developmental Disability	Substance Abuse
\$	258,036	\$ 313,283	\$ 1,062,935	\$ 285,804	\$ 6,639,623	\$ 112,320	\$ 776,508	\$ 889,353	
	0	0	19,263	0	0	0	33,823	0	
	127,456	0	0	0	0	20,025	0	42,341	
	947,729	0	0	0	0	0	0	0	
	0	0	0	0	0	6,384	1,114,173	683,608	
	0	0	15,000	0	0	100	0	0	
	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	
Total assets	1,333,221	313,283	1,097,198	285,804	6,639,623	138,829	1,924,504	1,615,302	

**ASSETS**

Cash, cash equivalents and pooled investments  
 Taxes receivable  
 Accounts receivable  
 Due from other funds  
 Due from other governments  
 Prepaid expenditure  
 Investments  
 Notes receivable

**LIABILITIES AND FUND**

**BALANCES**

*Liabilities*

Warrants and anticipation notes  
 Vouchers payable  
 Due to other funds  
 Due to other governments  
 Accrued liabilities  
 Deposits payable  
 Deferred revenue  
 Advance due to other governments

310,176	3,779	21,423	2,476	0	773	323,939	437,197
576,575	0	0	156	0	10	0	10,337
1,426	0	0	0	0	952	0	17
198,186	0	1,995	14,798	0	20,957	19,776	32,049
5,350	11,805	0	0	0	0	0	0
10,992	0	19,263	0	0	0	33,823	0
0	0	0	0	0	0	559,588	737,128
Total liabilities	1,102,705	15,584	42,681	17,430	22,692	937,126	1,216,728

*Fund Balances*

Reserved for prepaid and inventories  
 Reserved for maintenance & debt service  
 Designated for compensated absences  
 Unreserved, undesignated

0	0	15,000	0	0	100	0	0	
0	0	0	0	0	0	0	0	
106,299	0	0	5,733	0	6,208	0	0	
124,217	297,699	1,039,517	262,641	6,639,623	109,829	987,378	398,574	
Total fund balances	230,516	297,699	1,054,517	268,374	116,137	987,378	398,574	
Total liabilities and fund balance	\$ 1,333,221	\$ 313,283	\$ 1,097,198	\$ 285,804	\$ 6,639,623	\$ 138,829	\$ 1,924,504	\$ 1,615,302

**Clark County Washington  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2009**

	Special Law Enforcement	Auditor's O&M	CRESA Emergency Services Communication	Child Abuse Intervention Center	Narcotics Task Force	Anti Profiteering	Clark County Fair	Emergency Medical Services
<b>ASSETS</b>								
Cash, cash equivalents and pooled investments	\$ 624,744	\$ 1,625,979	\$ 742,589	\$ 110,111	\$ 262,063	\$ 70,075	\$ 102,690	\$ 183,233
Taxes receivable	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	24,298	29,757	0	1,307	289,951
Due from other funds	0	21	0	0	0	0	0	0
Due from other governments	0	0	0	0	51,679	0	0	0
Prepaid expenditure	0	0	0	165	0	0	7,288	0
Investments	0	0	0	0	0	0	0	0
Notes receivable	0	0	0	0	0	0	0	0
<b>Total assets</b>	<b>624,744</b>	<b>1,626,000</b>	<b>742,589</b>	<b>134,574</b>	<b>343,499</b>	<b>70,075</b>	<b>111,285</b>	<b>473,184</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities</b>								
Warrants and anticipation notes								
Vouchers payable	0	46,614	0	7,320	31,426	0	78,875	0
Due to other funds	622,836	0	0	25,390	1,113	0	269,756	0
Due to other governments	0	1,141	0	83	69	0	1,458	55,117
Accrued liabilities	0	0	0	28,716	0	0	8,574	0
Deposits payable	0	0	0	0	146,641	0	15,829	0
Deferred revenue	0	0	0	0	0	0	0	0
Advance due to other governments	0	0	0	0	0	0	0	0
<b>Total liabilities</b>	<b>622,836</b>	<b>47,755</b>	<b>0</b>	<b>61,509</b>	<b>179,249</b>	<b>0</b>	<b>374,492</b>	<b>55,117</b>
<b>Fund Balances</b>								
Reserved for prepaid and inventories	0	0	0	165	0	0	7,288	0
Reserved for maintenance & debt service	0	0	0	0	0	0	0	0
Designated for compensated absences	0	0	0	4,815	0	0	2,306	0
Unreserved, undesignated	1,908	1,578,245	742,589	68,085	164,250	70,075	(272,801)	418,067
<b>Total fund balances</b>	<b>1,908</b>	<b>1,578,245</b>	<b>742,589</b>	<b>73,065</b>	<b>164,250</b>	<b>70,075</b>	<b>(263,207)</b>	<b>418,067</b>
<b>Total liabilities and fund balance</b>	<b>\$ 624,744</b>	<b>\$ 1,626,000</b>	<b>\$ 742,589</b>	<b>\$ 134,574</b>	<b>\$ 343,499</b>	<b>\$ 70,075</b>	<b>\$ 111,285</b>	<b>\$ 473,184</b>

**Clark County Washington**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2009**

	Radio Com- munications	Tri-Mountain Golf O & M	Industrial Revenue Bond Corp.	GIS	CJA-1% Sales Tax	BJA Block Grant	Solid Waste Closure	Jail Commissary
\$	438,074	\$ 194,825	\$ 100,469	\$ 642,551	\$ 187,288	\$ 344,054	\$ 14,181,484	\$ 547,651
	0	0	0	0	0	0	0	0
Taxes receivable	100,121	0	0	268,835	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0	0	0
Due from other governments	0	0	0	0	0	0	0	0
Prepaid expenditure	0	0	0	0	0	0	0	0
Investments	0	0	0	0	0	0	0	0
Notes receivable	0	0	0	0	0	0	0	0
Total assets	538,195	194,825	100,469	911,386	187,288	344,054	14,181,484	547,651

**ASSETS**

Cash, cash equivalents and pooled investments  
Taxes receivable  
Accounts receivable  
Due from other funds  
Due from other governments  
Prepaid expenditure  
Investments  
Notes receivable  
Total assets

**LIABILITIES AND FUND**

**BALANCES**

*Liabilities*

Warrants and anticipation notes								
Vouchers payable	0	24,356	0	8,751	0	0	103,984	40,672
Due to other funds	0	0	0	463	187,021	0	0	50,034
Due to other governments	117,284	0	0	821	0	0	0	626
Accrued liabilities	0	0	0	79,953	0	0	0	0
Deposits payable	0	0	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	271,136	0	0
Advance due to other governments	0	0	0	0	0	0	0	0
Total liabilities	117,284	24,356	0	89,988	187,021	271,136	103,984	91,332

*Fund Balances*

Reserved for prepaid and inventories  
Reserved for maintenance & debt service  
Designated for compensated absences  
Unreserved, undesignated  
Total fund balances  
Total liabilities and fund balance

Reserved for prepaid and inventories	0	0	0	0	0	0	0	0
Reserved for maintenance & debt service	0	0	0	0	0	0	0	0
Designated for compensated absences	0	0	0	49,385	0	0	0	0
Unreserved, undesignated	420,911	170,469	100,469	772,013	267	72,918	14,077,500	456,319
Total fund balances	420,911	170,469	100,469	821,398	267	72,918	14,077,500	456,319
Total liabilities and fund balance	\$ 538,195	\$ 194,825	\$ 100,469	\$ 911,386	\$ 187,288	\$ 344,054	\$ 14,181,484	\$ 547,651

**Clark County Washington**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2009**

	Juvenile	Health Department	Trial Court Improvement Fund	Exhibition Hall Dedicated Revenue	Tourism Promotion Area	Campus Development Fund	Metropolitan Parks District Fund
\$	46,837	\$ 575,956	\$ 129,759	\$ 1,510,251	\$ 82,275	\$ 3,569,756	\$ 8,906,558
	0	0	0	0	0	0	188,110
	0	134,596	0	0	0	4,221	0
	0	4,147	0	0	0	0	0
	0	2,689,466	37,067	0	0	0	0
	0	4,069	0	0	0	0	198
	0	0	0	0	0	0	0
	0	2,689	0	0	0	0	0
<b>Total assets</b>	<b>46,837</b>	<b>3,410,923</b>	<b>166,826</b>	<b>1,510,251</b>	<b>82,275</b>	<b>3,573,977</b>	<b>9,094,866</b>

**ASSETS**

Cash, cash equivalents and pooled investments

Taxes receivable

Accounts receivable

Due from other funds

Due from other governments

Prepaid expenditure

Investments

Notes receivable

	Juvenile	Health Department	Trial Court Improvement Fund	Exhibition Hall Dedicated Revenue	Tourism Promotion Area	Campus Development Fund	Metropolitan Parks District Fund
	912	438,083	0	4,419	0	29,321	108,396
	0	478,146	0	0	0	0	12,621
	0	15,193	0	2,076	0	4,201	0
	0	352,234	0	0	0	(9,861)	23,993
	0	5,872	0	0	0	2,500	0
	0	48,791	0	0	0	0	188,110
	0	0	0	0	0	0	0
<b>Total liabilities</b>	<b>912</b>	<b>1,338,319</b>	<b>0</b>	<b>6,495</b>	<b>0</b>	<b>26,161</b>	<b>333,120</b>

**LIABILITIES AND FUND BALANCES**

*Liabilities*

Warrants and anticipation notes

Vouchers payable

Due to other funds

Due to other governments

Accrued liabilities

Deposits payable

Deferred revenue

Advance due to other governments

*Fund Balances*

Reserved for prepaid and inventories

Reserved for maintenance & debt service

Designated for compensated absences

Unreserved, undesignated

Total fund balances

Total liabilities and fund balance

	Juvenile	Health Department	Trial Court Improvement Fund	Exhibition Hall Dedicated Revenue	Tourism Promotion Area	Campus Development Fund	Metropolitan Parks District Fund
\$	46,837	\$ 3,410,923	\$ 166,826	\$ 1,510,251	\$ 82,275	\$ 3,573,977	\$ 9,094,866
	0	4,069	0	0	0	0	198
	0	0	0	0	0	1,000,000	0
	0	148,254	0	0	0	0	20,995
	45,925	1,920,281	166,826	1,503,756	82,275	2,547,816	8,740,553
	45,925	2,072,604	166,826	1,503,756	82,275	3,547,816	8,761,746
<b>Total liabilities and fund balance</b>	<b>46,837</b>	<b>3,410,923</b>	<b>166,826</b>	<b>1,510,251</b>	<b>82,275</b>	<b>3,573,977</b>	<b>9,094,866</b>

**Clark County Washington  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2009**

	Camp Bonneville	Mental Health Sales Tax Fund	Law & Justice Sales Tax Fund	Total
<b>ASSETS</b>				
Cash, cash equivalents and pooled investments	\$ 0	\$ 2,643,627	\$ 295,177	\$ 48,455,938
Taxes receivable	0	0	0	241,196
Accounts receivable	0	0	0	1,042,908
Due from other funds	0	10,212	0	962,109
Due from other governments	875,086	0	0	5,457,463
Prepaid expenditure	0	0	0	26,820
Investments	1,328,725	0	0	1,328,725
Notes receivable	0	0	0	2,689
<b>Total assets</b>	<b>2,203,811</b>	<b>2,653,839</b>	<b>295,177</b>	<b>57,517,848</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<i>Liabilities</i>				
Warrants and anticipation notes				
Vouchers payable	875,086	199,384	0	3,097,362
Due to other funds	0	516,107	294,811	3,045,376
Due to other governments	0	0	0	200,464
Accrued liabilities	0	0	0	771,370
Deposits payable	929,075	0	0	1,117,072
Deferred revenue	333,348	0	0	905,463
Advance due to other governments	0	0	0	1,296,716
<b>Total liabilities</b>	<b>2,137,509</b>	<b>715,491</b>	<b>294,811</b>	<b>10,433,823</b>
<i>Fund Balances</i>				
Reserved for prepaid and inventories	0	0	0	26,820
Reserved for maintenance & debt service	0	0	0	1,000,000
Designated for compensated absences	0	0	0	343,995
Unreserved, undesignated	66,302	1,938,348	366	45,713,210
<b>Total fund balances</b>	<b>66,302</b>	<b>1,938,348</b>	<b>366</b>	<b>47,084,025</b>
<b>Total liabilities and fund balance</b>	<b>\$ 2,203,811</b>	<b>\$ 2,653,839</b>	<b>\$ 295,177</b>	<b>\$ 57,517,848</b>

**Clark County Washington**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2009**

	County Building	Sheriff Special Investigation	Veteran's Assistance	Criminal Victim Witness Assistance	Permanent Reserve	Weed Management	Developmental Disability	Substance Abuse
<b>Revenues:</b>								
Property taxes	\$ 0	\$ 0	\$ 332,896	\$ 0	\$ 0	\$ 0	\$ 587,568	\$ 0
Sales and use taxes	0	0	0	0	0	0	0	0
Excise and other taxes	0	0	1,541	0	0	0	2,822	0
Licenses & permits	3,037,105	0	0	0	0	0	0	0
Intergovernmental	33,412	0	0	30,115	0	231,260	3,150,002	3,857,572
Charges for services	2,695,467	0	0	255,789	0	35,638	0	6,992
Fines & forfeitures	0	68,319	0	0	0	0	0	0
Interest earnings	443	2,959	9,409	2,429	10,626	1,068	11,840	14,214
Donations	0	1,102	0	0	0	0	11,480	0
Other revenues	2,984	5,692	65	130	195	0	806	1,882
Total revenues	5,769,411	78,072	343,911	288,463	10,821	267,966	3,764,518	3,880,660

**Expenditures:**

Current:								
General government	0	0	0	415,095	0	0	0	0
Public safety	1,792,184	0	0	0	0	0	0	0
Physical environment	0	0	0	0	0	859,659	0	0
Economic environment	4,814,789	0	305,666	0	0	0	0	0
Health and human services	0	0	0	0	0	0	3,947,539	6,396,405
Culture & recreation	0	0	0	0	0	0	0	0
Capital outlay								
General government	0	0	0	0	0	0	0	0
Culture & recreation	0	0	0	0	0	0	0	0
Debt service:								
Interest and other charges	11,253	0	0	0	0	39	0	0
Total expenditures	6,618,226	0	305,666	415,095	0	859,698	3,947,539	6,396,405

Excess (deficiency) of revenues over expenditures

(848,815)	78,072	38,245	(126,632)	10,821	(591,732)	(183,021)	(2,515,745)
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**Other Financing Sources (Uses):**

Sale of capital assets	0	0	1,610	0	0	0	2,843	0
Insurance recoveries	0	0	0	0	0	0	0	0
Transfers in	4,120,386	0	0	33,500	0	618,584	0	1,554,444
Transfers out	(320,400)	(40,000)	0	0	0	0	0	0
Total other financing sources (uses)	3,799,986	(40,000)	1,610	33,500	0	618,584	2,843	1,554,444

Net change in fund balances

2,951,171	38,072	39,855	(93,132)	10,821	26,852	(180,178)	(961,301)
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Fund balance as of January 1

(2,720,655)	259,627	1,014,662	361,506	6,628,802	89,285	1,167,556	1,359,875
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Prior period adjustment

0	0	0	0	0	0	0	0
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Fund balance as of January 1 - restated

(2,720,655)	259,627	1,014,662	361,506	6,628,802	89,285	1,167,556	1,359,875
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Fund balance as of December 31

\$ 230,516	\$ 297,699	\$ 1,054,517	\$ 268,374	\$ 6,639,623	\$ 116,137	\$ 987,378	\$ 398,574
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**Clark County Washington**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2009**

	Special Law Enforcement	Auditor's O&M	CRESA Emergency Services Communication	Child Abuse Intervention Center	Narcotics Task Force	Anti Profiteering	Clark County Fair	Emergency Medical Services
<b>Revenues:</b>								
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales and use taxes	3,750,082	0	0	0	0	0	0	0
Excise and other taxes	0	0	2,875,704	0	0	0	0	0
Licenses & permits	0	0	0	0	0	0	0	0
Intergovernmental	0	203,638	0	472,694	482,055	0	86,410	0
Charges for services	0	275,199	0	569	25,301	0	956,598	865,073
Fines & forfeitures	0	0	0	0	28,561	0	0	139,070
Interest earnings	1,789	15,008	14,594	1,602	3,714	662	(623)	6,052
Donations	0	0	0	17,074	313	0	0	0
Other revenues	0	0	0	5	212,255	0	2,518,403	1,156
Total revenues	3,751,871	493,845	2,890,298	491,944	752,199	662	3,560,788	1,011,351
<b>Expenditures:</b>								
Current:								
General government	0	421,815	0	0	0	0	0	0
Public safety	0	0	258,554	779,573	526,692	0	0	824,718
Physical environment	0	0	0	0	0	0	0	0
Economic environment	0	0	0	0	0	0	0	0
Health and human services	0	0	0	0	0	0	0	0
Culture & recreation	0	0	0	0	0	0	4,068,667	0
Capital outlay								
General government	0	15,069	0	0	0	0	0	0
Culture & recreation	0	0	0	0	0	0	36,593	0
Debt service:								
Interest and other charges	0	0	0	5	0	0	739	0
Total expenditures	0	436,884	258,554	779,578	526,692	0	4,105,999	824,718
Excess (deficiency) of revenues over expenditures	3,751,871	56,961	2,631,744	(287,634)	225,507	662	(545,211)	186,633
<b>Other Financing Sources (Uses):</b>								
Sale of capital assets	0	0	0	0	0	0	0	0
Insurance recoveries	0	0	0	0	0	0	0	0
Transfers in	0	0	0	255,477	0	0	0	0
Transfers out	(4,477,580)	0	(2,334,943)	0	(55,076)	0	(5,189)	0
Total other financing sources (uses)	(4,477,580)	0	(2,334,943)	255,477	(55,076)	0	(5,189)	0
Net change in fund balances	(725,709)	56,961	296,801	(32,157)	170,431	662	(550,400)	186,633
Fund balance as of January 1	727,617	1,521,284	445,788	105,222	(6,181)	69,413	287,193	231,434
Prior period adjustment	0	0	0	0	0	0	0	0
Fund balance as of January 1 - restated	727,617	1,521,284	445,788	105,222	(6,181)	69,413	287,193	231,434
Fund balance as of December 31	\$ 1,908	\$ 1,578,245	\$ 742,589	\$ 73,065	\$ 164,250	\$ 70,075	\$ (263,207)	\$ 418,067

**Clark County Washington**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2009**

	Radio Comm-unications	Tri-Mountain Golf O & M	Industrial Revenue Bond Corp.	GIS	CJA-1% Sales Tax	BJA Block Grant	Solid Waste Closure	Jail Commissary
<b>Revenues:</b>								
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales and use taxes	0	0	0	0	2,433,737	0	0	0
Excise and other taxes	0	0	0	0	0	0	0	0
Licenses & permits	0	0	0	0	0	0	0	0
Intergovernmental	11,642	0	0	0	0	71,673	0	0
Charges for services	1,266,499	1,519,243	0	960,567	0	0	0	352,694
Fines & forfeitures	0	0	0	0	0	0	0	0
Interest earnings	5,105	1,937	0	5,479	646	2,703	134,220	5,474
Donations	0	203,601	0	0	0	0	0	0
Other revenues	54,968	22,345	0	34	0	0	0	288,442
Total revenues	1,338,214	1,747,126	0	966,080	2,434,383	74,376	134,220	646,610
<b>Expenditures:</b>								
Current:								
General government	0	0	0	2,094,033	0	0	0	0
Public safety	917,303	0	0	0	0	52,005	0	830,208
Physical environment	0	0	0	0	0	0	565,753	0
Economic environment	0	0	0	0	0	0	0	0
Health and human services	0	0	0	0	0	0	0	0
Culture & recreation	0	1,603,257	0	0	0	0	0	0
Capital outlay								
General government	0	0	0	0	0	0	0	0
Culture & recreation	0	42,439	0	0	0	0	0	0
Debt service:								
Interest and other charges	0	0	0	0	0	0	0	0
Total expenditures	917,303	1,645,696	0	2,094,033	0	52,005	565,753	830,208
Excess (deficiency) of revenues over expenditures	420,911	101,430	0	(1,127,953)	2,434,383	22,371	(431,533)	(183,598)
<b>Other Financing Sources (Uses):</b>								
Sale of capital assets	0	0	0	0	0	0	0	0
Insurance recoveries	0	0	0	0	0	0	0	0
Transfers in	0	0	0	1,064,315	0	0	0	0
Transfers out	(418,460)	(47,858)	0	(2,521,974)	0	0	0	0
Total other financing sources (uses)	(418,460)	(47,858)	0	1,064,315	(2,521,974)	0	0	0
Net change in fund balances	2,451	53,572	0	(63,638)	(87,591)	22,371	(431,533)	(183,598)
Fund balance as of January 1	418,460	116,897	100,469	885,036	87,858	50,547	14,509,033	639,917
Prior period adjustment	0	0	0	0	0	0	0	0
Fund balance as of January 1 - restated	418,460	116,897	100,469	885,036	87,858	50,547	14,509,033	639,917
Fund balance as of December 31	\$ 420,911	\$ 170,469	\$ 100,469	\$ 821,398	\$ 267	\$ 72,918	\$ 14,077,500	\$ 456,319

**Clark County Washington**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2009**

	Juvenile	Health Department	Trial Court Improvement Fund	Exhibition Hall Dedicated Revenue	Tourism Promotion Area	Campus Development Fund	Metropolitan Parks District Fund
<b>Revenues:</b>							
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,072,826
Sales and use taxes	0	0	0	224,082	0	0	0
Excise and other taxes	0	0	0	0	762,912	0	62
Licenses & permits	0	1,804,372	0	0	0	0	0
Intergovernmental	0	10,159,271	148,653	130,896	0	0	0
Charges for services	0	2,993,876	0	0	0	0	0
Fines & forfeitures	0	0	0	0	0	0	0
Interest earnings	437	6,035	585	16,402	0	29,032	82,680
Donations	0	190,994	0	0	0	0	0
Other revenues	2,445	37,747	0	300,000	0	4,314,423	0
Total revenues	2,882	15,192,295	149,238	671,380	762,912	4,343,455	3,155,568
<b>Expenditures:</b>							
Current:							
General government	0	0	0	0	0	2,568	0
Public safety	8,899	0	0	0	0	0	0
Physical environment	0	0	0	0	0	0	0
Economic environment	0	0	0	0	761,228	0	0
Health and human services	0	17,173,581	0	0	0	0	0
Culture & recreation	0	0	0	16,144	0	0	1,324,002
Capital outlay	0	0	0	0	0	0	0
General government	0	0	0	0	0	0	0
Culture & recreation	0	0	0	0	0	0	200,922
Debt service:							
Interest and other charges	0	0	0	0	0	0	0
Total expenditures	8,899	17,173,581	0	16,144	761,228	2,568	1,524,924
Excess (deficiency) of revenues over expenditures	(6,017)	(1,981,286)	149,238	655,236	1,684	4,340,887	1,630,644
<b>Other Financing Sources (Uses):</b>							
Sale of capital assets	0	0	0	0	0	0	0
Insurance recoveries	0	(5,220)	0	0	0	0	0
Transfers in	0	1,992,347	0	0	0	396,216	0
Transfers out	0	0	(65,000)	(1,101,700)	0	(4,561,796)	0
Total other financing sources (uses)	0	1,987,127	(65,000)	(1,101,700)	0	(4,165,580)	0
Net change in fund balances	(6,017)	5,841	84,238	(446,464)	1,684	175,307	1,630,644
Fund balance as of January 1	51,942	2,066,763	82,588	1,950,220	80,591	3,372,509	7,131,102
Prior period adjustment	0	0	0	0	0	0	0
Fund balance as of January 1 - restated	51,942	2,066,763	82,588	1,950,220	80,591	3,372,509	7,131,102
Fund balance as of December 31	45,925	2,072,604	166,826	1,503,756	82,275	3,547,816	8,761,746

**Clark County Washington**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2009**

	Camp Bonneville	Mental Health Tax Fund	Law & Justice Sales Tax	Clark County Public Facilities District	Total
<b>Revenues:</b>					
Property taxes	0	0	0	0	0
Sales and use taxes	0	4,444,331	3,750,081	0	3,993,290
Excise and other taxes	0	0	0	0	14,602,313
Licenses & permits	0	0	0	0	3,643,041
Intergovernmental	3,998,914	0	0	0	4,841,477
Charges for services	0	0	0	0	23,068,207
Fines & forfeitures	0	0	0	0	12,209,505
Interest earnings	0	0	0	0	235,950
Donations	8,374	17,585	951	0	413,431
Other revenues	0	0	0	0	424,564
Total revenues	4,007,288	4,461,916	3,751,032	0	7,763,977
<b>Expenditures:</b>					
Current:					
General government	0	0	0	0	2,933,511
Public safety	0	0	0	0	5,990,240
Physical environment	0	0	0	0	1,425,308
Economic environment	0	0	0	0	5,881,683
Health and human services	0	93,500	0	0	27,611,025
Culture & recreation	4,002,004	0	0	0	11,014,074
Capital outlay:					
General government	0	0	0	0	15,069
Culture & recreation	0	0	0	0	279,954
Debt service:					
Interest and other charges	0	0	0	0	12,036
Total expenditures	4,002,004	93,500	0	0	55,162,900
Excess (deficiency) of revenues over expenditures	5,284	4,368,416	3,751,032	0	16,032,855
<b>Other Financing Sources (Uses):</b>					
Sale of capital assets	0	0	0	0	4,453
Insurance recoveries	0	0	0	0	(5,220)
Transfers in	0	0	0	0	10,035,269
Transfers out	0	(4,873,082)	(3,752,393)	0	(24,575,451)
Total other financing sources (uses)	0	(4,873,082)	(3,752,393)	0	(14,540,949)
Net change in fund balances	5,284	(504,666)	(1,361)	0	1,491,906
Fund balance as of January 1	61,018	2,443,014	1,727	128,355	61,873,907
Prior period adjustment	0	0	0	(128,355)	(128,355)
Fund balance as of January 1 - restated	61,018	2,443,014	1,727	0	45,592,119
Fund balance as of December 31	\$ 66,302	\$ 1,938,348	\$ 366	\$ 0	\$ 47,084,025

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b>Revenues</b>				
Non-business licenses and permits	\$ 12,292,838	\$ 12,292,838	\$ 3,037,105	\$ (9,255,733)
Total licenses and permits	12,292,838	12,292,838	3,037,105	(9,255,733)
State grants	0	16,260	0	(16,260)
Intergovernmental revenues	54,500	1,080,900	33,412	(1,047,488)
Total intergovernmental	54,500	1,097,160	33,412	(1,063,748)
General government fees	17,800	17,800	2,428	(15,372)
Public safety	0	0	380	380
Physical environment	284,666	284,666	39,908	(244,758)
Transportation	457,042	457,042	20,686	(436,356)
Economic environment	10,213,710	10,213,710	1,129,998	(9,083,712)
Interfund revenues	4,368,810	4,748,248	1,502,067	(3,246,181)
Total charges for services	15,342,028	15,721,466	2,695,467	(13,025,999)
Interest earnings	0	0	443	443
Other revenues	0	(21,165,566)	2,984	21,168,550
Total miscellaneous	0	(21,165,566)	3,427	21,168,993
Total revenues	27,689,366	7,945,898	5,769,411	(2,176,487)
<b>Expenditures</b>				
Public safety				
Personal services	5,875,454	2,339,215	1,122,975	1,216,240
Supplies	98,836	92,080	21,300	70,780
Other services and charges	354,210	727,225	66,081	661,144
Interfund payment for services	2,749,441	883,644	581,828	301,816
Total public safety	9,077,941	4,042,164	1,792,184	2,249,980
Economic environment				
Personal services	7,411,955	5,224,204	2,898,793	2,325,411
Supplies	155,652	145,290	29,223	116,067
Other services and charges	1,727,042	1,096,948	228,298	868,650
Interfund payment for services	(3,391,670)	1,842,199	1,658,475	183,724
Total economic environment	5,902,979	8,308,641	4,814,789	3,493,852
Debt service: interest	0	0	11,253	(11,253)
Total expenditures	14,980,920	12,350,805	6,618,226	5,732,579
Excess (deficiency) of revenues over expenditures	12,708,446	(4,404,907)	(848,815)	3,556,092
<b>Other Financing Sources (Uses)</b>				
Transfers in	2,826,166	5,365,406	4,120,386	(1,245,020)
Transfers out	(200,000)	(320,400)	(320,400)	0
Total other financing sources (uses)	2,626,166	5,045,006	3,799,986	(1,245,020)
Net change in fund balance	15,334,612	640,099	2,951,171	2,311,072
Fund balance as of January 1	(2,468,076)	(2,468,076)	(2,720,655)	(252,579)
Fund balance as of December 31	\$ 12,866,536	\$ (1,827,977)	\$ 230,516	\$ 2,058,493

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Fines and forfeitures	\$ 160,000	\$ 160,000	\$ 68,319	\$ (91,681)
Total fines & forfeitures	160,000	160,000	68,319	(91,681)
Interest earnings	24,000	24,000	2,959	(21,041)
Donations	0	0	1,102	1,102
Other revenues	21,000	21,000	5,692	(15,308)
Total miscellaneous	45,000	45,000	9,753	(35,247)
Total revenues	205,000	205,000	78,072	(126,928)
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers out	(109,500)	(109,500)	(40,000)	69,500
Total other financing sources (uses)	(109,500)	(109,500)	(40,000)	69,500
Net change in fund balance	95,500	95,500	38,072	(57,428)
Fund balance as of January 1	219,058	219,058	259,627	40,569
Fund balance as of December 31	\$ 314,558	\$ 314,558	\$ 297,699	\$ (16,859)

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b>Revenues</b>				
General property taxes	\$ 571,876	\$ 571,876	\$ 332,896	\$ (238,980)
Timber harvest taxes	1,316	1,316	313	(1,003)
Excise and other taxes	1,446	1,446	1,228	(218)
Total taxes	574,638	574,638	334,437	(240,201)
Non-business licenses and Interest earnings	70,000	70,000	9,409	(60,591)
Rents and royalties	0	0	64	64
Other revenues	0	0	1	1
Total miscellaneous	70,000	70,000	9,474	(60,526)
Total revenues	644,638	644,638	343,911	(300,727)
Economic environment				
Personal services	63,456	63,456	46,820	16,636
Supplies	2,000	2,000	2,976	(976)
Other services and charges	1,095,000	1,095,000	245,564	849,436
Interfund payment for services	52,000	52,000	10,306	41,694
Total economic environment	1,212,456	1,212,456	305,666	906,790
Total expenditures	1,212,456	1,212,456	305,666	906,790
Excess (deficiency) of revenues over expenditures	(567,818)	(567,818)	38,245	606,063
<b>Other Financing Sources (Uses)</b>				
Sale of capital assets	4,900	4,900	1,610	(3,290)
Total other financing sources (uses)	4,900	4,900	1,610	(3,290)
Net change in fund balance	(562,918)	(562,918)	39,855	602,773
Fund balance as of January 1	922,993	922,993	1,014,662	91,669
Fund balance as of December 31	\$ 360,075	\$ 360,075	\$ 1,054,517	\$ 694,442

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
State grants	\$ 17,734	\$ 17,734	\$ 30,115	\$ 12,381
Total intergovernmental	17,734	17,734	30,115	12,381
General government fees	445,372	445,372	255,789	(189,583)
Total charges for services	445,372	445,372	255,789	(189,583)
Interest earnings	18,000	18,000	2,429	(15,571)
Other revenues	0	0	130	130
Total miscellaneous	18,000	18,000	2,559	(15,441)
Total revenues	481,106	481,106	288,463	(192,643)
<b><u>Expenditures</u></b>				
General government				
Personal services	705,528	705,528	348,895	356,633
Supplies	4,000	4,000	162	3,838
Other services and charges	107,344	107,344	37,470	69,874
Interfund payment for services	60,936	60,588	28,568	32,020
Total general government	877,808	877,460	415,095	462,365
Total expenditures	877,808	877,460	415,095	462,365
Excess (deficiency) of revenues over expenditures	(396,702)	(396,354)	(126,632)	269,722
<b><u>Other Financing Sources (Uses)</u></b>				
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	(329,702)	(329,354)	(93,132)	236,222
Fund balance as of January 1	334,853	334,853	361,506	26,653
Fund balance as of December 31	\$ 5,151	\$ 5,499	\$ 268,374	\$ 262,875

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Interest earnings	\$ 0	\$ 0	\$ 10,626	\$ 10,626
Interest On Interfund Loan	0	0	195	195
Total miscellaneous	0	0	10,821	10,821
Total revenues	0	0	10,821	10,821
Excess (deficiency) of revenues over expenditures	0	0	10,821	10,821
Net change in fund balance	0	0	10,821	10,821
Fund balance as of January 1	6,128,802	6,128,802	6,628,802	500,000
Fund balance as of December 31	<u>\$ 6,128,802</u>	<u>\$ 6,128,802</u>	<u>\$ 6,639,623</u>	<u>\$ 510,821</u>

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
State grants	\$ 215,000	\$ 65,000	\$ 55,830	\$ (9,170)
Intergovernmental revenues	524,344	143,344	175,430	32,086
Total intergovernmental	739,344	208,344	231,260	22,916
Interfund revenues	0	0	35,638	35,638
Total charges for services	0	0	35,638	35,638
Interest earnings	1,600	1,600	1,068	(532)
Total miscellaneous	1,600	1,600	1,068	(532)
Total revenues	740,944	209,944	267,966	58,022
<b><u>Expenditures</u></b>				
Physical environment				
Personal services	1,185,330	690,691	655,104	35,587
Supplies	39,926	14,588	4,920	9,668
Other services and charges	276,972	76,682	104,458	(27,776)
Capital outlay	59,600	15,042	0	15,042
Interfund payment for services	19,562	104,822	95,177	9,645
Total physical environment	1,581,390	901,825	859,659	42,166
Debt service: interest	0	0	39	(39)
Total expenditures	1,581,390	901,825	859,698	42,127
Excess (deficiency) of revenues over expenditures	(840,446)	(691,881)	(591,732)	100,149
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	1,028,901	619,250	618,584	(666)
Total other financing sources (uses)	1,028,901	619,250	618,584	(666)
Net change in fund balance	188,455	(72,631)	26,852	99,483
Fund balance as of January 1	41,573	41,573	89,285	47,712
Fund balance as of December 31	\$ 230,028	\$ (31,058)	\$ 116,137	\$ 147,195

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b>Revenues</b>				
General property taxes	\$ 756,268	\$ 756,268	\$ 587,568	\$ (168,700)
Timber harvest taxes	1,300	1,300	638	(662)
Excise and other taxes	1,654	1,654	2,184	530
Total taxes	<u>759,222</u>	<u>759,222</u>	<u>590,390</u>	<u>(168,832)</u>
State grants	7,691,458	7,691,458	3,150,002	(4,541,456)
Total intergovernmental	<u>7,691,458</u>	<u>7,691,458</u>	<u>3,150,002</u>	<u>(4,541,456)</u>
Interest earnings	3,600	3,600	11,840	8,240
Rents and royalties	100	100	113	13
Donations	0	0	11,480	11,480
Other revenues	0	0	693	693
Total miscellaneous	<u>3,700</u>	<u>3,700</u>	<u>24,126</u>	<u>20,426</u>
Total revenues	<u>8,454,380</u>	<u>8,454,380</u>	<u>3,764,518</u>	<u>(4,689,862)</u>
<b>Expenditures</b>				
Health and human services				
Personal services	1,120,523	1,120,523	476,472	644,051
Supplies	1,000	1,000	1,926	(926)
Other services and charges	7,480,368	7,480,368	3,322,624	4,157,744
Interfund payment for services	201,730	201,730	146,517	55,213
Total health and human services	<u>8,803,621</u>	<u>8,803,621</u>	<u>3,947,539</u>	<u>4,856,082</u>
Total expenditures	<u>8,803,621</u>	<u>8,803,621</u>	<u>3,947,539</u>	<u>4,856,082</u>
Excess (deficiency) of revenues over expenditures	(349,241)	(349,241)	(183,021)	166,220
<b>Other Financing Sources (Uses)</b>				
Sale of capital assets	6,726	6,726	2,843	(3,883)
Total other financing sources (uses)	<u>6,726</u>	<u>6,726</u>	<u>2,843</u>	<u>(3,883)</u>
Net change in fund balance	(342,515)	(342,515)	(180,178)	162,337
Fund balance as of January 1	650,129	650,129	1,167,556	517,427
Fund balance as of December 31	<u>\$ 307,614</u>	<u>\$ 307,614</u>	<u>\$ 987,378</u>	<u>\$ 679,764</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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Federal grants -- indirect	\$ 5,775,890	\$ 5,775,890	\$ 1,517,848	\$ (4,258,042)
State grants	5,883,832	5,883,832	2,131,429	(3,752,403)
State entitlements	240,000	240,000	71,182	(168,818)
Intergovernmental revenues	0	0	137,113	137,113
Total intergovernmental	11,899,722	11,899,722	3,857,572	(8,042,150)
Health & human services	0	0	6,992	6,992
Total charges for services	0	0	6,992	6,992
Interest earnings	0	0	14,214	14,214
Other revenues	0	0	1,882	1,882
Total miscellaneous	0	0	16,096	16,096
Total revenues	11,899,722	11,899,722	3,880,660	(8,019,062)
<b><u>Expenditures</u></b>				
Health and human services				
Personal services	1,522,756	1,522,756	668,219	854,537
Supplies	1,000	1,000	15,398	(14,398)
Other services and charges	16,654,115	16,044,786	5,490,317	10,554,469
Interfund payment for services	253,530	253,530	222,471	31,059
Total health and human services	18,431,401	17,822,072	6,396,405	11,425,667
Total expenditures	18,431,401	17,822,072	6,396,405	11,425,667
Excess (deficiency) of revenues over expenditures	(6,531,679)	(5,922,350)	(2,515,745)	3,406,605
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	5,875,445	5,227,016	1,554,444	(3,672,572)
Total other financing sources (uses)	5,875,445	5,227,016	1,554,444	(3,672,572)
Net change in fund balance	(656,234)	(695,334)	(961,301)	(265,967)
Fund balance as of January 1	221,247	656,234	1,359,875	703,641
Fund balance as of December 31	\$ (434,987)	\$ (39,100)	\$ 398,574	\$ 437,674

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Retail sales and use taxes	\$ 9,228,174	\$ 7,709,487	\$ 3,750,082	\$ (3,959,405)
Penalties and interest on				
Total taxes	9,228,174	7,709,487	3,750,082	(3,959,405)
Interest earnings	0	0	1,789	1,789
Total miscellaneous	0	0	1,789	1,789
Total revenues	9,228,174	7,709,487	3,751,871	(3,957,616)
Excess (deficiency) of revenues over expenditures	9,228,174	7,709,487	3,751,871	(3,957,616)
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers out	(9,228,174)	(7,709,487)	(4,477,580)	3,231,907
Total other financing sources (uses)	(9,228,174)	(7,709,487)	(4,477,580)	3,231,907
Net change in fund balance	0	0	(725,709)	(725,709)
Fund balance as of January 1	865,704	865,704	727,617	(138,087)
Fund balance as of December 31	\$ 865,704	\$ 865,704	\$ 1,908	\$ (863,796)

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
State entitlements	\$ 140,000	\$ 140,000	\$ 203,638	\$ 63,638
Total intergovernmental	140,000	140,000	203,638	63,638
General government fees	743,000	743,000	264,999	(478,001)
Interfund revenues	0	0	10,200	10,200
Total charges for services	743,000	743,000	275,199	(467,801)
Interest earnings	28,000	28,000	15,008	(12,992)
Total miscellaneous	28,000	28,000	15,008	(12,992)
Total revenues	911,000	911,000	493,845	(417,155)
<b><u>Expenditures</u></b>				
General government				
Supplies	30,422	30,422	1,054	29,368
Other services and charges	283,895	773,534	194,307	579,227
Interfund payment for services	254,400	431,068	226,454	204,614
Capital outlay	16,000	23,147	15,069	8,078
Total general government	584,717	1,258,171	436,884	821,287
Total expenditures	584,717	1,258,171	436,884	821,287
Excess (deficiency) of revenues over expenditures	326,283	(347,171)	56,961	404,132
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers out	(50,000)	(50,000)	0	50,000
Total other financing sources (uses)	(50,000)	(50,000)	0	50,000
Net change in fund balance	276,283	(397,171)	56,961	454,132
Fund balance as of January 1	1,573,677	1,573,677	1,521,284	(52,393)
Fund balance as of December 31	\$ 1,849,960	\$ 1,176,506	\$ 1,578,245	\$ 401,739

**Clark County Washington**  
**CRESA Emergency Services Communication Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Excise and other taxes	\$ 5,861,930	\$ 5,861,930	\$ 2,875,704	\$ (2,986,226)
Total taxes	5,861,930	5,861,930	2,875,704	(2,986,226)
Interest earnings	0	0	14,594	14,594
Total miscellaneous	0	0	14,594	14,594
Total revenues	5,861,930	5,861,930	2,890,298	(2,971,632)
<b><u>Expenditures</u></b>				
Public safety				
Intergovernmental	961,518	961,518	258,554	702,964
Total public safety	961,518	961,518	258,554	702,964
Debt service: interest	119,736	119,736	0	119,736
Total expenditures	1,081,254	1,081,254	258,554	822,700
Excess (deficiency) of revenues over expenditures	4,780,676	4,780,676	2,631,744	(2,148,932)
<b><u>Other Financing Sources (Uses)</u></b>				
Interfund loan proceeds	488,316	488,316	0	(488,316)
Transfers out	(3,073,354)	(3,073,354)	(2,334,943)	738,411
Total other financing sources (uses)	(2,585,038)	(2,585,038)	(2,334,943)	250,095
Net change in fund balance	2,195,638	2,195,638	296,801	(1,898,837)
Fund balance as of January 1	906,510	906,510	445,788	(460,722)
Fund balance as of December 31	\$ 3,102,148	\$ 3,102,148	\$ 742,589	\$ (2,359,559)

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Federal grants -- direct	\$ 20,000	\$ 20,000	\$ 10,000	\$ (10,000)
State grants	0	213,624	153,118	(60,506)
Intergovernmental revenues	473,132	670,250	309,576	(360,674)
Total intergovernmental	493,132	903,874	472,694	(431,180)
General government fees	0	0	569	569
Total charges for services	0	0	569	569
Interest earnings	8,000	8,000	1,602	(6,398)
Donations	9,000	2,222	17,074	14,852
Other revenues	0	0	5	5
Total miscellaneous	17,000	10,222	18,681	8,459
Total revenues	510,132	914,096	491,944	(422,152)
<b><u>Expenditures</u></b>				
Public safety				
Personal services	807,230	757,230	408,477	348,753
Supplies	10,400	30,400	5,204	25,196
Other services and charges	314,180	529,077	278,170	250,907
Interfund payment for services	32,124	195,429	87,722	107,707
Total public safety	1,163,934	1,512,136	779,573	732,563
Debt service: interest	0	0	5	(5)
Total expenditures	1,163,934	1,512,136	779,578	732,558
Excess (deficiency) of revenues over expenditures	(653,802)	(598,040)	(287,634)	310,406
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	447,006	510,953	255,477	(255,476)
Total other financing sources (uses)	447,006	510,953	255,477	(255,476)
Net change in fund balance	(206,796)	(87,087)	(32,157)	54,930
Fund balance as of January 1	208,717	208,717	105,222	(103,495)
Fund balance as of December 31	\$ 1,921	\$ 121,630	\$ 73,065	\$ (48,565)

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Federal grants -- direct	\$ 108,410	\$ 108,410	\$ 97,861	\$ (10,549)
Federal entitlements	0	0	343,889	343,889
Federal grants -- indirect	200,000	200,000	27,381	(172,619)
State grants	0	14,104	1,452	(12,652)
Intergovernmental revenues	0	0	11,472	11,472
Total intergovernmental	308,410	322,514	482,055	159,541
Interfund revenues	24,000	24,000	25,301	1,301
Total charges for services	24,000	24,000	25,301	1,301
Fines and forfeitures	50,400	50,400	28,561	(21,839)
Total fines & forfeitures	50,400	50,400	28,561	(21,839)
Interest earnings	14,000	14,000	3,714	(10,286)
Rents and royalties	12,000	12,000	0	(12,000)
Donations	0	0	313	313
Other revenues	509,500	509,500	212,255	(297,245)
Total miscellaneous	535,500	535,500	216,282	(319,218)
Total revenues	918,310	932,414	752,199	(180,215)
<b><u>Expenditures</u></b>				
Public safety				
Personal services	0	9,104	378	8,726
Supplies	114,600	135,600	58,095	77,505
Other services and charges	526,509	533,509	313,405	220,104
Intergovernmental	0	0	71,090	(71,090)
Interfund payment for services	167,049	159,864	83,724	76,140
Total public safety	808,158	838,077	526,692	311,385
Total expenditures	808,158	838,077	526,692	311,385
Excess (deficiency) of revenues over expenditures	110,152	94,337	225,507	131,170
<b><u>Other Financing Sources (Uses)</u></b>				
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	0	(15,815)	170,431	186,246
Fund balance as of January 1	33,780	33,780	(6,181)	(39,961)
Fund balance as of December 31	\$ 33,780	\$ 17,965	\$ 164,250	\$ 146,285

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Interest earnings	\$ 2,000	\$ 2,000	\$ 662	\$ (1,338)
Total miscellaneous	2,000	2,000	662	(1,338)
Total revenues	2,000	2,000	662	(1,338)
Excess (deficiency) of revenues over expenditures	2,000	2,000	662	(1,338)
Net change in fund balance	2,000	2,000	662	(1,338)
Fund balance as of January 1	68,720	68,720	69,413	693
Fund balance as of December 31	\$ 70,720	\$ 70,720	\$ 70,075	\$ (645)

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b>Revenues</b>				
State entitlements	\$ 170,000	\$ 170,000	\$ 86,410	\$ (83,590)
Total intergovernmental	170,000	170,000	86,410	(83,590)
Culture and recreation	2,241,964	2,241,964	956,598	(1,285,366)
Total charges for services	2,241,964	2,241,964	956,598	(1,285,366)
Interest earnings	0	0	(623)	(623)
Rents and royalties	4,013,224	4,246,976	1,913,638	(2,333,338)
Other revenues	967,560	967,560	604,765	(362,795)
Total miscellaneous	4,980,784	5,214,536	2,517,780	(2,696,756)
Total revenues	7,392,748	7,626,500	3,560,788	(4,065,712)
<b>Expenditures</b>				
Culture and recreation				
Personal services	499,557	499,557	249,518	250,039
Supplies	541,120	971,120	328,457	642,663
Other services and charges	5,804,642	6,149,450	3,383,122	2,766,328
Interfund payment for services	238,874	238,922	107,570	131,352
Capital outlay	6,000	6,000	36,593	(30,593)
Total culture and recreation	7,090,193	7,865,049	4,105,260	3,759,789
Debt service: interest	0	0	739	(739)
Total expenditures	7,090,193	7,865,049	4,105,999	3,759,050
Excess (deficiency) of revenues over expenditures	302,555	(238,549)	(545,211)	(306,662)
<b>Other Financing Sources (Uses)</b>				
Transfers in	0	430,000	0	(430,000)
Transfers out	(10,378)	(10,378)	(5,189)	5,189
Total other financing sources (uses)	(10,378)	419,622	(5,189)	(424,811)
Net change in fund balance	292,177	181,073	(550,400)	(731,473)
Fund balance as of January 1	281,333	281,333	287,193	5,860
Fund balance as of December 31	\$ 573,510	\$ 462,406	\$ (263,207)	\$ (725,613)

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Intergovernmental revenues	\$ 12,144	\$ 12,144	\$ 0	\$ (12,144)
Total intergovernmental	12,144	12,144	0	(12,144)
Public safety	1,459,894	1,459,894	865,073	(594,821)
Total charges for services	1,459,894	1,459,894	865,073	(594,821)
Fines and forfeitures	52,000	136,655	139,070	2,415
Total fines & forfeitures	52,000	136,655	139,070	2,415
Interest earnings	16,000	16,000	6,052	(9,948)
Other revenues	0	0	1,156	1,156
Total miscellaneous	16,000	16,000	7,208	(8,792)
Total revenues	1,540,038	1,624,693	1,011,351	(613,342)
<b><u>Expenditures</u></b>				
Public safety				
Intergovernmental	1,605,098	1,689,753	824,718	865,035
Total public safety	1,605,098	1,689,753	824,718	865,035
Total expenditures	1,605,098	1,689,753	824,718	865,035
Excess (deficiency) of revenues over expenditures	(65,060)	(65,060)	186,633	251,693
Net change in fund balance	(65,060)	(65,060)	186,633	251,693
Fund balance as of January 1	78,718	78,718	231,434	152,716
Fund balance as of December 31	\$ 13,658	\$ 13,658	\$ 418,067	\$ 404,409

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Intergovernmental revenues	\$ 0	\$ 0	\$ 11,642	\$ 11,642
Total intergovernmental	0	0	11,642	11,642
Public safety	2,167,990	2,167,990	1,266,499	(901,491)
Total charges for services	2,167,990	2,167,990	1,266,499	(901,491)
Interest earnings	2,500	2,500	5,105	2,605
Other revenues	189,448	189,448	54,968	(134,480)
Total miscellaneous	191,948	191,948	60,073	(131,875)
Total revenues	2,359,938	2,359,938	1,338,214	(1,021,724)
<b><u>Expenditures</u></b>				
Public safety				
Intergovernmental	1,641,070	1,641,070	917,303	723,767
Total public safety	1,641,070	1,641,070	917,303	723,767
Total expenditures	1,641,070	1,641,070	917,303	723,767
Excess (deficiency) of revenues over expenditures	718,868	718,868	420,911	(297,957)
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers out	(761,244)	(761,244)	(418,460)	342,784
Total other financing sources (uses)	(761,244)	(761,244)	(418,460)	342,784
Net change in fund balance	(42,376)	(42,376)	2,451	44,827
Fund balance as of January 1	384,988	384,988	418,460	33,472
Fund balance as of December 31	\$ 342,612	\$ 342,612	\$ 420,911	\$ 78,299

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Culture and recreation	\$ 470,000	\$ 3,745,000	\$ 1,519,243	\$ (2,225,757)
Total charges for services	470,000	3,745,000	1,519,243	(2,225,757)
Interest earnings	5,000	5,000	1,937	(3,063)
Donations	0	0	203,601	203,601
Other revenues	0	0	22,345	22,345
Total miscellaneous	5,000	5,000	227,883	222,883
Total revenues	475,000	3,750,000	1,747,126	(2,002,874)
<b><u>Expenditures</u></b>				
Culture and recreation				
Other services and charges	0	3,353,140	1,603,257	1,749,883
Capital outlay	0	129,284	42,439	86,845
Total culture and recreation	0	3,482,424	1,645,696	1,836,728
Total expenditures	0	3,482,424	1,645,696	1,836,728
Excess (deficiency) of revenues over expenditures	475,000	267,576	101,430	(166,146)
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	675,000	0	0	0
Transfers out	(1,146,685)	(471,685)	(47,858)	423,827
Total other financing sources (uses)	(471,685)	(471,685)	(47,858)	423,827
Net change in fund balance	3,315	(204,109)	53,572	257,681
Fund balance as of January 1	17,973	17,973	116,897	98,924
Fund balance as of December 31	\$ 21,288	\$ (186,136)	\$ 170,469	\$ 356,605

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
Net change in fund balance	\$ 0	\$ 0	\$ 0	\$ 0
Fund balance as of January 1	0	0	100,469	100,469
Fund balance as of December 31	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 100,469</u>	<u>\$ 100,469</u>

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
General government fees	\$ 655,066	\$ 655,066	\$ 232,273	\$ (422,793)
Interfund revenues	1,402,000	1,402,000	728,294	(673,706)
Total charges for services	2,057,066	2,057,066	960,567	(1,096,499)
Interest earnings	2,000	2,000	5,479	3,479
Other revenues	0	0	34	34
Total miscellaneous	2,000	2,000	5,513	3,513
Total revenues	2,059,066	2,059,066	966,080	(1,092,986)
<b><u>Expenditures</u></b>				
General government				
Personal services	3,785,436	3,840,070	1,896,563	1,943,507
Supplies	190,100	190,100	18,605	171,495
Other services and charges	438,200	438,200	141,710	296,490
Interfund payment for services	62,284	62,284	37,155	25,129
Total general government	4,476,020	4,530,654	2,094,033	2,436,621
Total expenditures	4,476,020	4,530,654	2,094,033	2,436,621
Excess (deficiency) of revenues over expenditures	(2,416,954)	(2,471,588)	(1,127,953)	1,343,635
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	2,174,212	2,128,631	1,064,315	(1,064,316)
Total other financing sources (uses)	2,174,212	2,128,631	1,064,315	(1,064,316)
Net change in fund balance	(242,742)	(342,957)	(63,638)	279,319
Fund balance as of January 1	842,208	842,208	885,036	42,828
Fund balance as of December 31	\$ 599,466	\$ 499,251	\$ 821,398	\$ 322,147

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Retail sales and use taxes	\$ 5,882,630	\$ 5,190,876	\$ 2,433,737	\$ (2,757,139)
Total taxes	5,882,630	5,190,876	2,433,737	(2,757,139)
Interest earnings	0	0	646	646
Total miscellaneous	0	0	646	646
Total revenues	5,882,630	5,190,876	2,434,383	(2,756,493)
Excess (deficiency) of revenues over expenditures	5,882,630	5,190,876	2,434,383	(2,756,493)
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers out	(5,882,630)	(5,190,876)	(2,521,974)	2,668,902
Total other financing sources (uses)	(5,882,630)	(5,190,876)	(2,521,974)	2,668,902
Net change in fund balance	0	0	(87,591)	(87,591)
Fund balance as of January 1	120,038	120,038	87,858	(32,180)
Fund balance as of December 31	\$ 120,038	\$ 120,038	\$ 267	\$ (119,771)

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Federal grants -- direct	\$ 265,000	\$ 265,000	\$ 54,055	\$ (210,945)
Federal stimulus grants	0	0	17,618	17,618
Total intergovernmental	265,000	265,000	71,673	(193,327)
Interest earnings	0	0	2,703	2,703
Total miscellaneous	0	0	2,703	2,703
Total revenues	265,000	265,000	74,376	(190,624)
<b><u>Expenditures</u></b>				
Public safety				
Supplies	32,000	32,000	51,594	(19,594)
Other services and charges	175,534	175,534	411	175,123
Total public safety	207,534	207,534	52,005	155,529
Total expenditures	207,534	207,534	52,005	155,529
Excess (deficiency) of revenues over expenditures	57,466	57,466	22,371	(35,095)
Net change in fund balance	57,466	57,466	22,371	(35,095)
Fund balance as of January 1	183,137	183,137	50,547	(132,590)
Fund balance as of December 31	\$ 240,603	\$ 240,603	\$ 72,918	\$ (167,685)

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Interest earnings	\$ 0	\$ 0	\$ 134,220	\$ 134,220
Total miscellaneous	0	0	134,220	134,220
Total revenues	0	0	134,220	134,220
<b><u>Expenditures</u></b>				
Physical environment				
Other services and charges	1,532,476	1,532,476	565,753	966,723
Total physical environment	1,532,476	1,532,476	565,753	966,723
Total expenditures	1,532,476	1,532,476	565,753	966,723
Excess (deficiency) of revenues over expenditures	(1,532,476)	(1,532,476)	(431,533)	1,100,943
Net change in fund balance	(1,532,476)	(1,532,476)	(431,533)	1,100,943
Fund balance as of January 1	14,596,669	14,596,669	14,509,033	(87,636)
Fund balance as of December 31	\$ 13,064,193	\$ 13,064,193	\$ 14,077,500	\$ 1,013,307

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
General government fees	\$ 1,255,000	\$ 1,255,000	\$ 352,694	\$ (902,306)
Total charges for services	1,255,000	1,255,000	352,694	(902,306)
Interest earnings	16,000	16,000	5,474	(10,526)
Other revenues	600,000	600,000	288,442	(311,558)
Total miscellaneous	616,000	616,000	293,916	(322,084)
Total revenues	1,871,000	1,871,000	646,610	(1,224,390)
<b><u>Expenditures</u></b>				
Public safety				
Supplies	1,752,500	1,752,500	654,266	1,098,234
Other services and charges	118,500	118,500	49,553	68,947
Interfund payment for services	0	0	126,389	(126,389)
Total public safety	1,871,000	1,871,000	830,208	1,040,792
Total expenditures	1,871,000	1,871,000	830,208	1,040,792
Excess (deficiency) of revenues over expenditures	0	0	(183,598)	(183,598)
Net change in fund balance	0	0	(183,598)	(183,598)
Fund balance as of January 1	732,355	732,355	639,917	(92,438)
Fund balance as of December 31	\$ 732,355	\$ 732,355	\$ 456,319	\$ (276,036)

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Interest earnings	\$ 0	\$ 0	\$ 437	\$ 437
Other revenues	38,000	38,000	2,445	(35,555)
Total miscellaneous	38,000	38,000	2,882	(35,118)
Total revenues	38,000	38,000	2,882	(35,118)
<b><u>Expenditures</u></b>				
Public safety				
Supplies	46,000	46,000	8,899	37,101
Other services and charges	4,000	4,000	0	4,000
Total public safety	50,000	50,000	8,899	41,101
Total expenditures	50,000	50,000	8,899	41,101
Excess (deficiency) of revenues over expenditures	(12,000)	(12,000)	(6,017)	5,983
Net change in fund balance	(12,000)	(12,000)	(6,017)	5,983
Fund balance as of January 1	44,674	44,674	51,942	7,268
Fund balance as of December 31	\$ 32,674	\$ 32,674	\$ 45,925	\$ 13,251

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b>Revenues</b>				
Business licenses and permits	\$ 2,400,048	\$ 2,640,603	\$ 1,250,220	\$ (1,390,383)
Non-business licenses and permits	2,103,628	1,005,749	554,152	(451,597)
Total licenses and permits	4,503,676	3,646,352	1,804,372	(1,841,980)
Federal grants -- indirect	7,225,405	7,236,466	5,874,220	(1,362,246)
State grants	5,579,557	5,358,430	2,600,859	(2,757,571)
State entitlements	2,285,374	2,277,394	1,084,473	(1,192,921)
Intergovernmental revenues	1,798,930	1,789,230	599,719	(1,189,511)
Total intergovernmental	16,889,266	16,661,520	10,159,271	(6,502,249)
Health & human services	2,341,244	2,288,071	1,071,100	(1,216,971)
Interfund revenues	3,698,184	3,610,780	1,922,776	(1,688,004)
Total charges for services	6,039,428	5,898,851	2,993,876	(2,904,975)
Interest earnings	200,000	200,000	6,035	(193,965)
Insurance recoveries	6,510	5,610	0	(5,610)
Donations	118,822	546,253	190,994	(355,259)
Other revenues	201,764	199,264	37,747	(161,517)
Total miscellaneous	527,096	951,127	234,776	(716,351)
Total revenues	27,959,466	27,157,850	15,192,295	(11,965,555)
<b>Expenditures</b>				
Health and human services				
Personal services	19,512,567	18,176,629	9,899,955	8,276,674
Supplies	603,377	490,705	188,094	302,611
Other services and charges	1,977,180	2,124,019	1,168,199	955,820
Intergovernmental	7,257,007	6,838,883	3,711,456	3,127,427
Interfund payment for services	4,588,988	3,411,301	2,205,877	1,205,424
Total health and human services	33,939,119	31,041,537	17,173,581	13,867,956
Total expenditures	33,939,119	31,041,537	17,173,581	13,867,956
Excess (deficiency) of revenues over expenditures	(5,979,653)	(3,883,687)	(1,981,286)	1,902,401
<b>Other Financing Sources (Uses)</b>				
Insurance recoveries	0	0	(5,220)	(5,220)
Transfers in	5,543,277	3,597,595	1,992,347	(1,605,248)
Total other financing sources (uses)	5,543,277	3,597,595	1,987,127	(1,610,468)
Net change in fund balance	(436,376)	(286,092)	5,841	291,933
Fund balance as of January 1	2,172,234	2,172,234	2,066,763	(105,471)
Fund balance as of December 31	\$ 1,735,858	\$ 1,886,142	\$ 2,072,604	\$ 186,462

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
State entitlements	\$ 50,000	\$ 50,000	\$ 148,653	\$ 98,653
Total intergovernmental	50,000	50,000	148,653	98,653
Interest earnings	0	0	585	585
Total miscellaneous	0	0	585	585
Total revenues	50,000	50,000	149,238	99,238
Excess (deficiency) of revenues over expenditures	50,000	50,000	149,238	99,238
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers out	(50,000)	(278,000)	(65,000)	213,000
Total other financing sources (uses)	(50,000)	(278,000)	(65,000)	213,000
Net change in fund balance	0	(228,000)	84,238	312,238
Fund balance as of January 1	324,181	324,181	82,588	(241,593)
Fund balance as of December 31	\$ 324,181	\$ 96,181	\$ 166,826	\$ 70,645

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Retail sales and use taxes	\$ 384,750	\$ 384,750	\$ 224,082	\$ (160,668)
Total taxes	384,750	384,750	224,082	(160,668)
Interlocal grants	162,400	162,400	130,896	(31,504)
Total intergovernmental	162,400	162,400	130,896	(31,504)
Interest earnings	0	0	16,402	16,402
Rents and royalties	1,200,000	1,200,000	300,000	(900,000)
Total miscellaneous	1,200,000	1,200,000	316,402	(883,598)
Total revenues	1,747,150	1,747,150	671,380	(1,075,770)
<b><u>Expenditures</u></b>				
Culture and recreation				
Supplies	0	0	235	(235)
Other services and charges	0	0	15,909	(15,909)
Capital outlay	0	25,798	0	25,798
Total culture and recreation	0	25,798	16,144	9,654
Total expenditures	0	25,798	16,144	9,654
Excess (deficiency) of revenues over expenditures	1,747,150	1,721,352	655,236	(1,066,116)
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	43,200	0	0	0
Transfers out	(2,205,300)	(2,635,300)	(1,101,700)	1,533,600
Total other financing sources (uses)	(2,162,100)	(2,635,300)	(1,101,700)	1,533,600
Net change in fund balance	(414,950)	(913,948)	(446,464)	467,484
Fund balance as of January 1	1,863,707	1,863,707	1,950,220	86,513
Fund balance as of December 31	\$ 1,448,757	\$ 949,759	\$ 1,503,756	\$ 553,997

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Excise and other taxes	\$ 1,785,000	\$ 1,785,000	\$ 762,912	\$ (1,022,088)
Total taxes	1,785,000	1,785,000	762,912	(1,022,088)
Total revenues	1,785,000	1,785,000	762,912	(1,022,088)
<b><u>Expenditures</u></b>				
Economic environment				
Intergovernmental	1,785,000	1,785,000	761,228	1,023,772
Total economic environment	1,785,000	1,785,000	761,228	1,023,772
Total expenditures	1,785,000	1,785,000	761,228	1,023,772
Excess (deficiency) of revenues over expenditures	0	0	1,684	1,684
Net change in fund balance	0	0	1,684	1,684
Fund balance as of January 1	85,748	85,748	80,591	(5,157)
Fund balance as of December 31	\$ 85,748	\$ 85,748	\$ 82,275	\$ (3,473)

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b>Revenues</b>				
Interest earnings	\$ 160,000	\$ 160,000	\$ 29,032	\$ (130,968)
Rents and royalties	8,298,594	8,298,594	4,314,423	(3,984,171)
Total miscellaneous	8,458,594	8,458,594	4,343,455	(4,115,139)
Total revenues	8,458,594	8,458,594	4,343,455	(4,115,139)
<b>Expenditures</b>				
General government				
Intergovernmental	8,000	8,000	2,568	5,432
Total general government	8,000	8,000	2,568	5,432
Total expenditures	8,000	8,000	2,568	5,432
Excess (deficiency) of revenues over expenditures	8,450,594	8,450,594	4,340,887	(4,109,707)
<b>Other Financing Sources (Uses)</b>				
Transfers in	2,005,356	1,269,497	396,216	(873,281)
Transfers out	(10,375,066)	(9,639,207)	(4,561,796)	5,077,411
Total other financing sources (uses)	(8,369,710)	(8,369,710)	(4,165,580)	4,204,130
Net change in fund balance	80,884	80,884	175,307	94,423
Fund balance as of January 1	4,142,414	4,142,414	3,372,509	(769,905)
Fund balance as of December 31	\$ 4,223,298	\$ 4,223,298	\$ 3,547,816	\$ (675,482)

**Clark County Washington  
Metropolitan Parks District  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
General property taxes	\$ 3,000,000	\$ 3,000,000	\$ 3,072,826	\$ 72,826
Excise and other taxes	0	0	62	62
Total taxes	3,000,000	3,000,000	3,072,888	72,888
Culture and recreation	7,838,296	7,838,296	0	(7,838,296)
Total charges for services	7,838,296	7,838,296	0	(7,838,296)
Interest earnings	0	0	82,680	82,680
Total miscellaneous	0	0	82,680	82,680
Total revenues	10,838,296	10,838,296	3,155,568	(7,682,728)
<b><u>Expenditures</u></b>				
Culture and recreation				
Personal services	165,402	1,632,319	609,367	1,022,952
Supplies	158,306	538,306	112,378	425,928
Other services and charges	896,478	920,598	223,880	696,718
Interfund payment for services	293,682	1,233,462	378,376	855,086
Capital outlay	3,603,708	4,212,208	200,923	4,011,285
Total culture and recreation	5,117,576	8,536,893	1,524,924	7,011,969
Total expenditures	5,117,576	8,536,893	1,524,924	7,011,969
Excess (deficiency) of revenues over expenditures	5,720,720	2,301,403	1,630,644	(670,759)
Net change in fund balance	5,720,720	2,301,403	1,630,644	(670,759)
Fund balance as of January 1	7,432,409	7,432,409	7,131,102	(301,307)
Fund balance as of December 31	\$ 13,153,129	\$ 9,733,812	\$ 8,761,746	\$ (972,066)

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Federal grants -- direct	\$ 4,453,600	\$ 4,453,600	\$ 3,998,914	\$ (454,686)
Total intergovernmental	4,453,600	4,453,600	3,998,914	(454,686)
Interest earnings	200,000	200,000	8,374	(191,626)
Total miscellaneous	200,000	200,000	8,374	(191,626)
Total revenues	4,653,600	4,653,600	4,007,288	(646,312)
<b><u>Expenditures</u></b>				
Culture and recreation				
Other services and charges	4,200,000	11,200,000	3,865,949	7,334,051
Interfund payment for services	453,600	453,600	136,055	317,545
Total culture and recreation	4,653,600	11,653,600	4,002,004	7,651,596
Total expenditures	4,653,600	11,653,600	4,002,004	7,651,596
Excess (deficiency) of revenues over expenditures	0	(7,000,000)	5,284	7,005,284
Net change in fund balance	0	(7,000,000)	5,284	7,005,284
Fund balance as of January 1	4,000,000	4,000,000	61,018	(3,938,982)
Fund balance as of December 31	\$ 4,000,000	\$ (3,000,000)	\$ 66,302	\$ 3,066,302

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Retail sales and use taxes	\$ 10,917,638	\$ 9,519,020	\$ 4,444,331	\$ (5,074,689)
Total taxes	10,917,638	9,519,020	4,444,331	(5,074,689)
Interest earnings	0	0	17,585	17,585
Total miscellaneous	0	0	17,585	17,585
Total revenues	10,917,638	9,519,020	4,461,916	(5,057,104)
<b><u>Expenditures</u></b>				
Health and human services				
Intergovernmental	510,361	370,937	93,500	277,437
Total health and human services	510,361	370,937	93,500	277,437
Total expenditures	510,361	370,937	93,500	277,437
Excess (deficiency) of revenues over expenditures	10,407,277	9,148,083	4,368,416	(4,779,667)
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers out	(4,923,733)	(11,751,095)	(4,873,082)	6,878,013
Total other financing sources (uses)	(4,923,733)	(11,751,095)	(4,873,082)	6,878,013
Net change in fund balance	5,483,544	(2,603,012)	(504,666)	2,098,346
Fund balance as of January 1	2,820,100	2,820,100	2,443,014	(377,086)
Fund balance as of December 31	\$ 8,303,644	\$ 217,088	\$ 1,938,348	\$ 1,721,260

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Retail sales and use taxes	\$ 9,228,174	\$ 7,709,487	\$ 3,750,081	\$ (3,959,406)
Total taxes	9,228,174	7,709,487	3,750,081	(3,959,406)
Interest earnings	0	0	951	951
Total miscellaneous	0	0	951	951
Total revenues	9,228,174	7,709,487	3,751,032	(3,958,455)
Excess (deficiency) of revenues over expenditures	9,228,174	7,709,487	3,751,032	(3,958,455)
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers out	(9,228,174)	(7,709,487)	(3,752,393)	3,957,094
Total other financing sources (uses)	(9,228,174)	(7,709,487)	(3,752,393)	3,957,094
Net change in fund balance	0	0	(1,361)	(1,361)
Fund balance as of January 1	0	0	1,727	1,727
Fund balance as of December 31	\$ 0	\$ 0	\$ 366	\$ 366

## NONMAJOR DEBT SERVICE FUNDS

Debt Service Funds are established to account for the accumulation of resources and the payment of expenditures, principal, and interest for certain debt service arrangements.

**General Obligation Bonds** - A fund to accumulate monies for principal and interest on general obligation bonds issued by the County.

**Tax Anticipation Note** - A fund used to consolidate payments against an operating line of credit with a local bank.

**R.I.D. No. 13** - A fund to accumulate monies for principal and interest on the \$3,157,575 Road Improvement District No. 13 Bonds due in 2012, bearing interest at 7 to 7.8%.

**R.I.D. No. 11/12** - A consolidated fund to accumulate monies for principal and interest on the \$1,947,782 Road Improvement District No. 11 and 12 Bonds due in 2009, bearing interest at 7 to 7.75%.

**R.I.D. No. 15/16** - A consolidated fund to accumulate monies for principal and interest on the \$582,338 Road Improvement District No. 15 and No. 16 Bonds due in 2014, bearing interest at 5.5 to 7%.

**R.I.D. No. 17** - A fund to account for expenditures incurred by the Road Improvement District No. 17 at SE 5th Street.

**R.I.D. No. 18** - A fund to account for expenditures incurred by the Road Improvement District No. 18 at 99th Street.

**County Road Improvement Guaranty Fund** – A fund established to hold monies that guarantee the payment of county road improvement district bonds.

**Clark County Washington**  
**Combining Balance Sheet**  
**Nonmajor Debt Service Funds**  
**December 31, 2009**

	General Obligation Bonds	Tax Anticipation Note	R.I.D. No.13	R.I.D. No. 11/12	R.I.D. No. 15/16	R.I.D. No.17	R.I.D. No.18	County Road Improvement Guaranty Fund	Total
\$	0	\$ 0	\$ 114,043	\$ 181,192	\$ 72,287	\$ 49,141	\$ 14,522	\$ 39,000	\$ 470,185
	0	0	0	0	0	20,000	0	0	20,000
	0	0	18,052	0	28,829	0	15,968	0	62,849
	0	0	1,493	0	2,133	0	1,402	0	5,028
	0	263,140	0	0	0	0	0	0	263,140
Total assets	0	263,140	133,588	181,192	103,249	69,141	31,892	39,000	821,202

**ASSETS**

Cash, cash equivalents and  
pooled investments  
Deposit with fiscal agent  
Special assessments receivable-delinquent  
Interest and penalties receivable  
Due from other funds

Total assets

**LIABILITIES AND FUND BALANCES**

*Liabilities*

Warrants and anticipation notes payable  
Deposits payable  
Matured long-term obligations  
Deferred revenue

Total liabilities

*Fund Balances*

Reserved for debt service  
Unreserved  
Total fund balances

Total liabilities and fund balance

0	263,140	0	0	0	0	0	0	0	263,140
0	0	0	0	0	0	0	0	6,438	6,438
0	0	0	0	0	0	20,000	0	0	20,000
0	0	19,545	0	30,962	0	17,370	0	0	67,877
0	263,140	19,545	0	30,962	20,000	17,370	6,438	0	357,455
0	0	0	0	0	0	14,522	0	0	14,522
0	0	114,043	181,192	72,287	49,141	0	32,562	0	449,225
0	0	114,043	181,192	72,287	49,141	14,522	32,562	0	463,747
\$	0	\$ 263,140	\$ 133,588	\$ 181,192	\$ 103,249	\$ 69,141	\$ 31,892	\$ 39,000	\$ 821,202

**Clark County Washington**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Debt Service Funds**  
**For the Year Ended December 31, 2009**

	General Obligation Bonds	Tax Anticipation Note	R.I.D. No.13	R.I.D. No. 11/12	R.I.D. No. 15/16	R.I.D. No.17	R.I.D. No. 18	County Road Improvement Guaranty Fund	Total
<b>Revenues:</b>									
Interest earnings	\$ 0	\$ 0	\$ 4,467	\$ 5,274	\$ 4,222	\$ 467	\$ 1,552	\$ 370	\$ 16,352
Other revenues	0	23,389	35,968	49,960	22,292	21	4,028	0	135,658
Total revenues	0	23,389	40,435	55,234	26,514	488	5,580	370	152,010
<b>Expenditures:</b>									
Debt service:									
Principal	6,993,882	0	0	0	0	0	0	0	6,993,882
Interest and other charges	6,158,047	23,389	0	0	0	0	1,204	0	6,182,640
Total expenditures	13,151,929	23,389	0	0	0	0	1,204	0	13,176,522
Excess (deficiency) of revenues over expenditures	(13,151,929)	0	40,435	55,234	26,514	488	4,376	370	(13,024,512)
<b>Other Financing Sources (Uses):</b>									
Transfers in	13,151,929	0	0	0	0	0	0	0	13,151,929
Total other financing sources (uses)	13,151,929	0	0	0	0	0	0	0	13,151,929
Net change in fund balances	0	0	40,435	55,234	26,514	488	4,376	370	127,417
Fund balance as of January 1	0	0	73,608	125,958	45,773	48,653	10,146	32,192	336,330
Fund balance as of December 31	\$ 0	\$ 0	\$ 114,043	\$ 181,192	\$ 72,287	\$ 49,141	\$ 14,522	\$ 32,562	\$ 463,747

**Clark County Washington**  
**General Obligation Bonds Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Expenditures</u></b>				
Debt Service:				
Principal	\$ 13,285,961	\$ 13,285,961	\$ 6,993,882	\$ 6,292,079
Interest and other charges	12,108,828	12,108,828	6,158,047	5,950,781
Total expenditures	<u>25,394,789</u>	<u>25,394,789</u>	<u>13,151,929</u>	<u>12,242,860</u>
Excess (deficiency) of revenues over expenditures	(25,394,789)	(25,394,789)	(13,151,929)	(12,242,860)
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	<u>25,394,787</u>	<u>26,666,800</u>	<u>13,151,929</u>	<u>(13,514,871)</u>
Total other financing sources (uses)	<u>25,394,787</u>	<u>26,666,800</u>	<u>13,151,929</u>	<u>(13,514,871)</u>
Net change in fund balance	(2)	1,272,011	0	(1,272,011)
Fund balance as of January 1	<u>9,998</u>	<u>9,998</u>	<u>0</u>	<u>(9,998)</u>
Fund balance as of December 31	<u>\$ 9,996</u>	<u>\$ 1,282,009</u>	<u>\$ 0</u>	<u>\$ (1,282,009)</u>

## NONMAJOR CAPITAL PROJECT FUNDS

Capital Project Funds are established to account for financial resources used for the acquisition of systems and equipment, as well as the acquisition or construction of major capital facilities.

**County Building Cumulative** - A fund to accumulate and account for the development of capital facilities within Clark County financed by the 1/4% Real Estate Excise Tax.

**Parks Conservation Futures** - A fund to accumulate and account for monies collected from the local property tax levy for the acquisition of park lands.

**Development Impact Fees** – A fund to account for the accumulation and disposition of impact fees assessed against new development under the Growth Management Act of 1990.

**Real Estate Excise Tax** - A fund to account for the .25% excise tax assessed on real estate transactions within the unincorporated area of the County and to track the costs of acquiring property or equipment in the Capital Plan.

**Parks Dedicated 1/4% REET** - A fund established to account for .125% (half of the additional .25%) excise tax on real estate transactions within the unincorporated area of the County to be expended on parks planning, construction, reconstruction, repair or improvements.

**CVTV PEG Access Cable** - A fund to account for monies collected for public, education and government access under the franchise agreement and federal law.

**Technology Reserve** – A fund to account for monies to be used for information technology systems and upgrades.

**CAD System Replacement** – A fund established to account for funds to be accumulated for the replacement of CAD and 800 MHz equipment used in the “911” emergency services operations.

**Economic Development Dedicated REET** - A fund established to account for .125% (half of the additional .25%) excise tax on real estate transactions within the unincorporated area of the County to be expended on planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, and storm and sanitary sewer systems.

**REET Electronic Technology Fund** – A fund established to account for an additional five dollar transaction fee on all real estate transactions within the unincorporated area of the County to be expended exclusively for the development, implementation, and maintenance of an electronic processing and reporting system for real estate excise tax affidavits.

**Campus Health District Facility** – A fund established to track the costs associated with the construction of a new facility for social and health service agencies in the County.

**Clark County Washington**  
**Combining Balance Sheet**  
**Nonmajor Capital Project Funds**  
**December 31, 2009**

	County Building Cumulative	Parks Conservation Futures	Development Impact Fees	Real Estate Excise Tax	Parks Dedicated REET	1/4% Access Cable
<b>ASSETS</b>						
Cash, cash equivalents and pooled investments	\$ 0	\$ 2,993,802	\$ 2,776,364	\$ 8,678,132	\$ 9,852,222	\$ 5,376
Taxes receivable	0	137,407	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Due from other funds	0	0	4,042	0	0	0
Assets in safekeeping	0	0	6,416,727	0	0	0
Total assets	0	3,131,209	9,197,133	8,678,132	9,852,222	5,376

**LIABILITIES AND FUND BALANCES**

	County Building Cumulative	Parks Conservation Futures	Development Impact Fees	Real Estate Excise Tax	Parks Dedicated REET	1/4% Access Cable
<b>Liabilities</b>						
Vouchers payable	0	88,530	1,603,813	0	1,836,099	0
Due to other funds	0	0	0	64,990	11,466	0
Due to other governments	0	0	0	0	0	0
Accrued liabilities	0	0	0	0	0	0
Deposits payable	0	0	0	0	0	0
Deferred revenue	0	137,407	0	0	0	0
Total liabilities	0	225,937	1,603,813	64,990	1,847,565	0
<b>Fund Balances</b>						
Unreserved - designated for: compensated absences	0	0	0	0	0	0
Unreserved, undesignated	0	2,905,272	7,593,320	8,613,142	8,004,657	5,376
Total fund balances	0	2,905,272	7,593,320	8,613,142	8,004,657	5,376
Total liabilities and fund balance	\$ 0	\$ 3,131,209	\$ 9,197,133	\$ 8,678,132	\$ 9,852,222	\$ 5,376

**Clark County Washington**  
**Combining Balance Sheet**  
**Nonmajor Capital Project Funds**  
**December 31, 2009**

	Technology Reserve	Cad System Replacement	Economic Development Dedicated REET	REET Electronic Technology Fund	Health District Campus Facility	Total
<b>ASSETS</b>						
Cash, cash equivalents and pooled investments	\$ 3,371,092	\$ 2,274,240	\$ 10,476,200	\$ 188,654	\$ 0	40,616,082
Taxes receivable	0	0	0	0	0	137,407
Accounts receivable	10,878	0	0	0	0	10,878
Due from other funds	0	0	0	0	0	4,042
Assets in safekeeping	0	0	0	0	0	6,416,727
Total assets	3,381,970	2,274,240	10,476,200	188,654	0	47,185,136

	Technology Reserve	Cad System Replacement	Economic Development Dedicated REET	REET Electronic Technology Fund	Health District Campus Facility	Total
<b>LIABILITIES AND FUND BALANCES</b>						
<i>Liabilities</i>						
Vouchers payable	32,565	95,323	0	22	0	3,656,352
Due to other funds	250,192	0	0	0	0	326,648
Due to other governments	0	747	0	0	0	747
Accrued liabilities	24,543	0	0	0	0	24,543
Deposits payable	59,165	0	0	0	0	59,165
Deferred revenue	0	0	0	0	0	137,407
Total liabilities	366,465	96,070	0	22	0	4,204,862

	Technology Reserve	Cad System Replacement	Economic Development Dedicated REET	REET Electronic Technology Fund	Health District Campus Facility	Total
<i>Fund Balances</i>						
Unreserved - designated for: compensated absences	3,682	0	0	0	0	3,682
Unreserved, undesignated	3,011,823	2,178,170	10,476,200	188,632	0	42,976,592
Total fund balances	3,015,505	2,178,170	10,476,200	188,632	0	42,980,274
Total liabilities and fund balance	\$ 3,381,970	\$ 2,274,240	\$ 10,476,200	\$ 188,654	\$ 0	\$ 47,185,136

**Clark County Washington**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Capital Project Funds**  
**For the Year Ended December 31, 2009**

	County Building Cumulative	Parks Conservation Futures	Development Impact Fees	Real Estate Tax	Excise	Dedicated REET	1/4%	Parks Access Cable
<b>Revenues:</b>								
Property taxes	\$ 0	\$ 2,383,652	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Excise and other taxes	0	11,040	0	1,879,025	1,416,111	0	0	0
Intergovernmental	0	5,004	0	0	293,866	0	0	0
Charges for services	0	0	1,683,200	0	150	0	0	0
Interest earnings	(10,936)	56,286	10,063	98,717	81,362	51	0	0
Other revenues	0	459	0	0	90	0	0	0
Total revenues	(10,936)	2,456,441	1,693,263	1,977,742	1,791,579	51	0	0
<b>Expenditures:</b>								
Capital outlay:								
General government	0	0	0	0	0	0	0	0
Transportation	0	0	79,463	0	0	0	0	0
Culture & recreation	0	4,466,222	1,391,146	0	8,339,136	0	0	0
Debt service:								
Interest and other charges	0	0	0	0	11,466	0	0	0
Total expenditures	0	4,466,222	1,470,609	0	8,350,602	0	0	0
Excess (deficiency) of revenues over expenditures	(10,936)	(2,009,781)	222,654	1,977,742	(6,559,023)	51	0	0
<b>Other Financing Sources (Uses):</b>								
Sale of capital assets	0	11,540	0	0	0	0	0	0
Transfers in	0	0	0	2,400,000	0	0	0	0
Transfers out	(2,400,000)	(1,784,084)	(1,453,204)	(6,673,135)	0	0	0	0
Total other financing sources (uses)	(2,400,000)	(1,772,544)	(1,453,204)	(4,273,135)	0	0	0	0
Net change in fund balances	(2,410,936)	(3,782,325)	(1,230,550)	(2,295,393)	(6,559,023)	51	0	0
Fund balance as of January 1	2,410,936	6,687,597	8,823,870	10,908,535	14,563,680	5,325	0	0
Fund balance as of December 31	\$ 0	\$ 2,905,272	\$ 7,593,320	\$ 8,613,142	\$ 8,004,657	\$ 5,376	\$ 0	\$ 0

**Clark County Washington**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Capital Project Funds**  
**For the Year Ended December 31, 2009**

	Technology Reserve	Cad System Replacement	Economic Development Dedicated REET	REET Electronic Technology Fund	Campus Health District Facility	Total
<b>Revenues:</b>						
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,383,652
Excise and other taxes	0	0	471,420	0	0	3,777,596
Intergovernmental	0	0	0	32,483	0	331,353
Charges for services	81,817	0	0	0	0	1,765,167
Interest earnings	29,326	22,204	116,362	1,802	(27,361)	377,876
Other revenues	214	186	0	0	0	949
Total revenues	111,357	22,390	587,782	34,285	(27,361)	8,636,593
<b>Expenditures:</b>						
Capital outlay:						
General government	1,391,476	2,091,155	0	22	0	3,482,653
Transportation	0	0	0	0	0	79,463
Culture & recreation	0	0	0	0	0	14,196,504
Debt service:						
Interest and other charges	0	0	0	0	0	11,466
Total expenditures	1,391,476	2,091,155	0	22	0	17,770,086
Excess (deficiency) of revenues over expenditures	(1,280,119)	(2,068,765)	587,782	34,263	(27,361)	(9,133,493)
<b>Other Financing Sources (Uses):</b>						
Sale of capital assets	0	0	0	0	0	11,540
Transfers in	1,631,162	1,992,689	0	0	0	6,023,851
Transfers out	(895,225)	(315,925)	(4,581,154)	0	(1,319,019)	(19,421,746)
Total other financing sources (uses)	735,937	1,676,764	(4,581,154)	0	(1,319,019)	(13,386,355)
Net change in fund balances	(544,182)	(392,001)	(3,993,372)	34,263	(1,346,380)	(22,519,848)
Fund balance as of January 1	3,559,687	2,570,171	14,469,572	154,369	1,346,380	65,500,122
Fund balance as of December 31	\$ 3,015,505	\$ 2,178,170	\$ 10,476,200	\$ 188,632	\$ 0	\$ 42,980,274

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Interest earnings	\$ 200,000	\$ 200,000	\$ (10,936)	\$ (210,936)
Total miscellaneous	200,000	200,000	(10,936)	(210,936)
Total revenues	200,000	200,000	(10,936)	(210,936)
<b><u>Expenditures</u></b>				
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	(200,000)	(200,000)	(10,936)	189,064
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers out	0	(2,400,000)	(2,400,000)	0
Total other financing sources (uses)	0	(2,400,000)	(2,400,000)	0
Net change in fund balance	(200,000)	(2,600,000)	(2,410,936)	189,064
Fund balance as of January 1	2,369,311	2,400,000	2,410,936	10,936
Fund balance as of December 31	\$ 2,169,311	\$ (200,000)	\$ 0	\$ 200,000

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b>Revenues</b>				
General property taxes	\$ 3,787,066	\$ 3,787,066	\$ 2,383,652	\$ (1,403,414)
Timber harvest taxes	5,300	5,300	2,248	(3,052)
Excise and other taxes	8,262	8,262	8,792	530
Total taxes	<u>3,800,628</u>	<u>3,800,628</u>	<u>2,394,692</u>	<u>(1,405,936)</u>
State grants	0	0	5,004	5,004
Total intergovernmental	<u>0</u>	<u>0</u>	<u>5,004</u>	<u>5,004</u>
Interest earnings	135,000	55,000	56,286	1,286
Rents and royalties	480	480	459	(21)
Other revenues	15,082	15,082	0	(15,082)
Total miscellaneous	<u>150,562</u>	<u>70,562</u>	<u>56,745</u>	<u>(13,817)</u>
Total revenues	<u>3,951,190</u>	<u>3,871,190</u>	<u>2,456,441</u>	<u>(1,414,749)</u>
<b>Expenditures</b>				
Physical environment				
Interfund payment for services	37,000	37,000	0	37,000
Total physical environment	<u>37,000</u>	<u>37,000</u>	<u>0</u>	<u>37,000</u>
Culture and recreation				
Intergovernmental	0	0	281	(281)
Capital outlay	6,673,314	4,451,952	4,377,411	74,541
Interfund payment for services	0	605,684	88,530	517,154
Total culture and recreation	<u>6,673,314</u>	<u>5,057,636</u>	<u>4,466,222</u>	<u>591,414</u>
Total expenditures	<u>6,710,314</u>	<u>5,094,636</u>	<u>4,466,222</u>	<u>628,414</u>
Excess (deficiency) of revenues over expenditures	(2,759,124)	(1,223,446)	(2,009,781)	(786,335)
<b>Other Financing Sources (Uses)</b>				
Sale of capital assets	33,200	33,200	11,540	(21,660)
Transfers in	1,521,362	0	0	0
Transfers out	(3,711,048)	(2,088,283)	(1,784,084)	304,199
Total other financing sources (uses)	<u>(2,156,486)</u>	<u>(2,055,083)</u>	<u>(1,772,544)</u>	<u>282,539</u>
Net change in fund balance	(4,915,610)	(3,278,529)	(3,782,325)	(503,796)
Fund balance as of January 1	4,241,824	(2,749,760)	6,687,597	9,437,357
Fund balance as of December 31	<u>\$ (673,786)</u>	<u>\$ (6,028,289)</u>	<u>\$ 2,905,272</u>	<u>\$ 8,933,561</u>

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Economic environment	\$ 30,665,564	\$ 14,135,102	\$ 1,683,200	\$ (12,451,902)
Total charges for services	30,665,564	14,135,102	1,683,200	(12,451,902)
Interest earnings	130,820	130,820	10,063	(120,757)
Other revenues	0	1,142	0	(1,142)
Total miscellaneous	130,820	131,962	10,063	(121,899)
Total revenues	30,796,384	14,267,064	1,693,263	(12,573,801)
<b><u>Expenditures</u></b>				
Transportation				
Intergovernmental	1,291,698	1,291,698	79,463	1,212,235
Total transportation	1,291,698	1,291,698	79,463	1,212,235
Culture and recreation				
Intergovernmental	7,019,942	7,019,942	147,981	6,871,961
Capital outlay	0	0	1,243,165	(1,243,165)
Total culture and recreation	7,019,942	7,019,942	1,391,146	5,628,796
Total expenditures	8,311,640	8,311,640	1,470,609	6,841,031
Excess (deficiency) of revenues over expenditures	22,484,744	5,955,424	222,654	(5,732,770)
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers out	(22,247,538)	(6,500,000)	(1,453,204)	5,046,796
Total other financing sources (uses)	(22,247,538)	(6,500,000)	(1,453,204)	5,046,796
Net change in fund balance	237,206	(544,576)	(1,230,550)	(685,974)
Fund balance as of January 1	8,380,567	8,380,567	8,823,870	443,303
Fund balance as of December 31	\$ 8,617,773	\$ 7,835,991	\$ 7,593,320	\$ (242,671)

**Clark County Washington**  
**Real Estate Excise Tax Fund - I**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b>Revenues</b>				
Excise and other taxes	\$ 8,077,974	\$ 8,077,974	\$ 1,879,025	\$ (6,198,949)
Total taxes	8,077,974	8,077,974	1,879,025	(6,198,949)
Interest earnings	974,909	974,909	98,717	(876,192)
Total miscellaneous	974,909	974,909	98,717	(876,192)
Total revenues	9,052,883	9,052,883	1,977,742	(7,075,141)
Excess (deficiency) of revenues over expenditures	9,052,883	9,052,883	1,977,742	(7,075,141)
<b>Other Financing Sources (Uses)</b>				
Interfund loan payments	(1,000,000)	(1,000,000)	0	1,000,000
Transfers in	0	2,400,000	2,400,000	0
Transfers out	(9,263,770)	(12,238,106)	(6,673,135)	5,564,971
Total other financing sources (uses)	(10,263,770)	(10,838,106)	(4,273,135)	6,564,971
Net change in fund balance	(1,210,887)	(1,785,223)	(2,295,393)	(510,170)
Fund balance as of January 1	10,669,602	2,974,336	10,908,535	7,934,199
Fund balance as of December 31	\$ 9,458,715	\$ 1,189,113	\$ 8,613,142	\$ 7,424,029

**Clark County Washington**  
**Parks Dedicated REET Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Excise and other taxes	\$ 2,702,000	\$ 2,702,000	\$ 1,416,111	\$ (1,285,889)
Total taxes	2,702,000	2,702,000	1,416,111	(1,285,889)
State grants	810,000	810,000	276,788	(533,212)
Intergovernmental revenues	0	0	17,078	17,078
Total intergovernmental	810,000	810,000	293,866	(516,134)
Transportation	0	0	150	150
Total charges for services	0	0	150	150
Interest earnings	0	0	81,362	81,362
Other revenues	0	0	90	90
Total miscellaneous	0	0	81,452	81,452
Total revenues	3,512,000	3,512,000	1,791,579	(1,720,421)
<b><u>Expenditures</u></b>				
Culture and recreation				
Personal services	0	2,083,328	0	2,083,328
Intergovernmental	14,616,857	13,796,667	8,215,470	5,581,197
Capital outlay	0	5,416,676	0	5,416,676
Interfund payment for services	0	464,508	123,666	340,842
Total culture and recreation	14,616,857	21,761,179	8,339,136	13,422,043
Debt service: interest	0	0	11,466	(11,466)
Total expenditures	14,616,857	21,761,179	8,350,602	13,410,577
Excess (deficiency) of revenues over expenditures	(11,104,857)	(18,249,179)	(6,559,023)	11,690,156
Net change in fund balance	(11,104,857)	(18,249,179)	(6,559,023)	11,690,156
Fund balance as of January 1	17,849,675	17,849,675	14,563,680	(3,285,995)
Fund balance as of December 31	\$ 6,744,818	\$ (399,504)	\$ 8,004,657	\$ 8,404,161

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Interest earnings	\$ 0	\$ 0	\$ 51	\$ 51
Total miscellaneous	0	0	51	51
Total revenues	0	0	51	51
Excess (deficiency) of revenues over expenditures	0	0	51	51
Net change in fund balance	0	0	51	51
Fund balance as of January 1	5,784	5,784	5,325	(459)
Fund balance as of December 31	\$ 5,784	\$ 5,784	\$ 5,376	\$ (408)

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
General government fees	\$ 0	\$ 0	\$ 28,701	\$ 28,701
Interfund revenues	390,000	390,000	53,116	(336,884)
Total charges for services	390,000	390,000	81,817	(308,183)
Interest earnings	320,000	320,000	29,326	(290,674)
Other revenues	0	0	214	214
Total miscellaneous	320,000	320,000	29,540	(290,460)
Total revenues	710,000	710,000	111,357	(598,643)
<b><u>Expenditures</u></b>				
General government				
Personal services	260,370	257,194	152,553	104,641
Other services and charges	2,199,878	2,199,878	989,345	1,210,533
Capital outlay	0	0	234,504	(234,504)
Interfund payment for services	0	0	15,074	(15,074)
Total general government	2,460,248	2,457,072	1,391,476	1,065,596
Total expenditures	2,460,248	2,457,072	1,391,476	1,065,596
Excess (deficiency) of revenues over expenditures	(1,750,248)	(1,747,072)	(1,280,119)	466,953
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	2,000,000	2,020,639	1,631,162	(389,477)
Transfers out	(1,785,000)	(1,785,000)	(895,225)	889,775
Total other financing sources (uses)	215,000	235,639	735,937	500,298
Net change in fund balance	(1,535,248)	(1,511,433)	(544,182)	967,251
Fund balance as of January 1	5,762,974	5,762,974	3,559,687	(2,203,287)
Fund balance as of December 31	\$ 4,227,726	\$ 4,251,541	\$ 3,015,505	\$ (1,236,036)

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Intergovernmental revenues	\$ 250,000	\$ 250,000	\$ 0	\$ (250,000)
Total intergovernmental	250,000	250,000	0	(250,000)
Interest earnings	4,000	4,000	22,204	18,204
Other revenues	0	0	186	186
Total miscellaneous	4,000	4,000	22,390	18,390
Total revenues	254,000	254,000	22,390	(231,610)
<b><u>Expenditures</u></b>				
General government				
Capital outlay	2,140,142	2,140,142	2,091,155	48,987
Total general government	2,140,142	2,140,142	2,091,155	48,987
Total expenditures	2,140,142	2,140,142	2,091,155	48,987
Excess (deficiency) of revenues over expenditures	(1,886,142)	(1,886,142)	(2,068,765)	(182,623)
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	2,803,572	2,803,572	1,992,689	(810,883)
Transfers out	(643,600)	(643,600)	(315,925)	327,675
Total other financing sources (uses)	2,159,972	2,159,972	1,676,764	(483,208)
Net change in fund balance	273,830	273,830	(392,001)	(665,831)
Fund balance as of January 1	2,338,477	2,338,477	2,570,171	231,694
Fund balance as of December 31	\$ 2,612,307	\$ 2,612,307	\$ 2,178,170	\$ (434,137)

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Excise and other taxes	\$ 4,000,000	\$ 4,000,000	\$ 471,420	\$ (3,528,580)
Total taxes	4,000,000	4,000,000	471,420	(3,528,580)
Interest earnings	480,000	480,000	116,362	(363,638)
Total miscellaneous	480,000	480,000	116,362	(363,638)
Total revenues	4,480,000	4,480,000	587,782	(3,892,218)
<b><u>Expenditures</u></b>				
Culture and recreation				
Capital outlay	8,401,000	8,401,000	0	8,401,000
Total culture and recreation	8,401,000	8,401,000	0	8,401,000
Total expenditures	8,401,000	8,401,000	0	8,401,000
Excess (deficiency) of revenues over expenditures	(3,921,000)	(3,921,000)	587,782	4,508,782
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers out	0	(10,326,779)	(4,581,154)	5,745,625
Total other financing sources (uses)	0	(10,326,779)	(4,581,154)	5,745,625
Net change in fund balance	(3,921,000)	(14,247,779)	(3,993,372)	10,254,407
Fund balance as of January 1	14,566,011	14,566,011	14,469,572	(96,439)
Fund balance as of December 31	\$ 10,645,011	\$ 318,232	\$ 10,476,200	\$ 10,157,968

**Clark County Washington**  
**REET Electronic Technology Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b>Revenues</b>				
State grants	\$ 0	\$ 100,000	\$ 0	\$ (100,000)
State entitlements	0	0	32,483	32,483
Total intergovernmental	0	100,000	32,483	(67,517)
Interest earnings	0	0	1,802	1,802
Total miscellaneous	0	0	1,802	1,802
Total revenues	0	100,000	34,285	(65,715)
<b>Expenditures</b>				
General government				
Other services and charges	0	250,000	22	249,978
Total general government	0	250,000	22	249,978
Total expenditures	0	250,000	22	249,978
Excess (deficiency) of revenues over expenditures	0	(150,000)	34,263	184,263
Net change in fund balance	0	(150,000)	34,263	184,263
Fund balance as of January 1	0	0	154,369	154,369
Fund balance as of December 31	\$ 0	(\$150,000)	\$ 188,632	\$ 338,632

**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, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
<b>Revenues</b>				
Interest earnings	\$ 0	\$ 0	\$ (27,361)	\$ (27,361)
Other revenues	1,430,000	1,430,000	0	(1,430,000)
Total miscellaneous	1,430,000	1,430,000	(27,361)	(1,457,361)
Total revenues	1,430,000	1,430,000	(27,361)	(1,457,361)
<b>Expenditures</b>				
Health and human services				
Capital outlay	1,430,000	1,430,000	0	1,430,000
Total health and human services	1,430,000	1,430,000	0	1,430,000
Total expenditures	1,430,000	1,430,000	0	1,430,000
Excess (deficiency) of revenues over expenditures	0	0	(27,361)	(27,361)
<b>Other Financing Sources (Uses)</b>				
Transfers out	0	(1,350,000)	(1,319,019)	30,981
Total other financing sources (uses)	0	(1,350,000)	(1,319,019)	30,981
Net change in fund balance	0	(1,350,000)	(1,346,380)	3,620
Fund balance as of January 1	3,662,411	3,662,411	1,346,380	(2,316,031)
Fund balance as of December 31	\$ 3,662,411	\$ 2,312,411	\$ 0	\$ (2,312,411)

## Internal Service Funds

Internal Service Funds are established to account for the financing of goods and services provided by one department, agency, or government unit to other departments or agencies of Clark County, or to other governments, on a cost reimbursement basis.

**Equipment Rental and Revolving** - A fund to finance the maintenance and operations of equipment used by other County funds and departments, and to finance and control material inventory used in the construction and maintenance of county roads.

**Clark County Elections** - A fund established to account for costs incurred in the County elections process.

**Central Support Services** - A fund to finance the operation of a central store facility which provides office supplies to all County departments, and provide centralized facility and utility maintenance on all County buildings.

**General Liability Insurance** - A self insurance fund established to finance uninsured liability claims and the deductible portions of insured liability claims against the County.

**Unemployment Insurance** - A self insurance fund used to finance unemployment claim settlements and decisions against Clark County by former employees.

**Worker's Compensation Insurance** - A self insurance fund used to finance uninsured worker's compensation claims and the deductible portion of worker's compensation claims against the County.

**Data Processing Revolving** - A fund to collect the costs for the maintenance and replacement of data processing equipment.

**Retirement Benefit Reserve** - A fund to account for the costs of administering the medical reimbursement program under the LEOFF I retirement system.

**Radio ER&R** – A fund to collect and track revenues and expenses for equipment repair and replacement for mobile data communication computers and radios used in public safety vehicles.

**Major Maintenance** - A fund to account for the major repair and maintenance costs on various County buildings.

**Server Equipment Repair & Replacement** - A fund to account for the major repair and replacement costs of data servers.

**Clark County Washington**  
**Combining Statement of Net Assets**  
**Internal Service Funds**  
**December 31, 2009**

	Equipment Rental and Revolving	Clark County Elections	Central Support Services	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance
<b>Assets</b>						
Current assets:						
Cash, cash equivalents and pooled investments	\$ 3,052,104	\$ 155,754	\$ 133,267	\$ 2,738,504	\$ 1,300,498	\$ 343,413
Deposit in trust	0	0	684,281	0	0	150,000
Receivables, net	91,181	1,006,578	83,053	5,595	24,145	69,971
Due from other funds	510,577	0	1,300	434,598	0	0
Due from other governments	16,111	0	8,817	0	0	0
Inventory (at cost)	1,950,390	69,278	37,642	0	0	0
Prepaid expense	0	0	6,500	0	0	0
Total current assets	5,620,363	1,231,610	954,860	3,178,697	1,324,643	563,384
Noncurrent assets:						
Land	0	0	0	0	0	0
Construction in progress	81,017	0	0	0	0	0
Capital assets being depreciated:						
Buildings	102,357	0	0	0	0	0
Improvements other than buildings	1,351,361	0	8,746,005	0	0	0
Machinery & equipment	22,618,241	923,220	110,393	0	0	0
Less accumulated depreciation	(14,834,900)	(320,475)	(481,796)	0	0	0
Total noncurrent assets	9,318,076	602,745	8,374,602	0	0	0
Total assets	14,938,439	1,834,355	9,329,462	3,178,697	1,324,643	563,384
<b>Liabilities</b>						
Current liabilities:						
Accounts payable	253,361	40,096	316,385	56,086	218,085	33,638
Due to other funds	59,901	3,432	8,144	0	0	111,574
Due to other governments	1,684	475	254	0	0	13
Accrued liabilities	73,688	21,146	507,708	4,633	0	0
Compensated absences	2,440	21	3,446	0	0	0
Accrued claims payable-current	0	0	0	694,282	0	0
Current portion-capital lease	0	0	184,325	0	0	0
Current bonds payable	0	0	75,000	0	0	0
Total current liabilities	391,074	65,170	1,095,262	755,001	218,085	145,225
Noncurrent liabilities:						
Compensated absences	157,724	72,344	291,841	0	0	0
Accrued claims payable	0	0	0	3,078,718	0	0
Capital lease payable	0	0	7,347,346	0	0	0
Bonds, notes and loans payable (net of discounts)	0	0	705,000	0	0	0
Total noncurrent liabilities	157,724	72,344	8,344,187	3,078,718	0	0
Total liabilities	548,798	137,514	9,439,449	3,833,719	218,085	145,225
<b>Net Assets</b>						
Invested in capital assets, net of related debt	9,318,076	602,745	62,931	0	0	0
Unrestricted	5,071,565	1,094,096	(172,918)	(655,022)	1,106,558	418,159
Total net assets	\$ 14,389,641	\$ 1,696,841	\$ (109,987)	\$ (655,022)	\$ 1,106,558	\$ 418,159

**Clark County Washington**  
**Combining Statement of Net Assets**  
**Internal Service Funds**  
**December 31, 2009**

	Data Processing Revolving	Retirement Benefit Reserve	Radio ER&R	Major Maintenance	Server Equipment Repair & Replacement	Total
<b>Assets</b>						
Current assets:						
Cash, cash equivalents and pooled investments	\$ 1,407,727	\$ 472,242	\$ 435,386	\$ 323,997	\$ 236,054	\$ 10,598,946
Deposit in trust	0	0	0	0	0	834,281
Receivables, net	6,118	99	0	432	0	1,287,172
Due from other funds	0	0	0	67,722	250,000	1,264,197
Due from other governments	0	0	0	0	0	24,928
Inventory (at cost)	0	0	0	0	0	2,057,310
Prepaid expense	0	0	0	0	0	6,500
<b>Total current assets</b>	<b>1,413,845</b>	<b>472,341</b>	<b>435,386</b>	<b>392,151</b>	<b>486,054</b>	<b>16,073,334</b>
Noncurrent assets:						
Land	0	0	0	44,721	0	44,721
Construction in progress	0	0	0	0	0	81,017
Capital assets being depreciated:						
Buildings	0	0	0	0	0	102,357
Improvements other than buildings	0	0	0	1,456,056	0	11,553,422
Machinery & equipment	114,848	0	0	638,903	2,344,075	26,749,680
Less accumulated depreciation	(70,462)	0	0	(1,013,134)	(1,462,768)	(18,183,535)
<b>Total noncurrent assets</b>	<b>44,386</b>	<b>0</b>	<b>0</b>	<b>1,126,546</b>	<b>881,307</b>	<b>20,347,662</b>
<b>Total assets</b>	<b>1,458,231</b>	<b>472,341</b>	<b>435,386</b>	<b>1,518,697</b>	<b>1,367,361</b>	<b>36,420,996</b>
<b>Liabilities</b>						
Current liabilities:						
Accounts payable	8,875	62,366	2,040	107,051	2,392	1,100,375
Due to other funds	153	0	0	0	0	183,204
Due to other governments	0	0	0	0	0	2,426
Accrued liabilities	60,796	0	0	0	0	667,971
Compensated absences	680	0	0	0	0	6,587
Accrued claims payable-current	0	0	0	0	0	694,282
Current portion-capital lease	0	0	0	0	0	184,325
Current bonds payable	0	0	0	0	0	75,000
<b>Total current liabilities</b>	<b>70,504</b>	<b>62,366</b>	<b>2,040</b>	<b>107,051</b>	<b>2,392</b>	<b>2,914,170</b>
Noncurrent liabilities:						
Compensated absences	94,282	0	0	0	0	616,191
Accrued claims payable	0	0	0	0	0	3,078,718
Capital lease payable	0	0	0	0	0	7,347,346
Bonds, notes and loans payable (net of discounts)	0	0	0	0	0	705,000
<b>Total noncurrent liabilities</b>	<b>94,282</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,747,255</b>
<b>Total liabilities</b>	<b>164,786</b>	<b>62,366</b>	<b>2,040</b>	<b>107,051</b>	<b>2,392</b>	<b>14,661,425</b>
<b>Net Assets</b>						
Invested in capital assets, net of related debt	44,386	0	0	1,126,546	881,307	12,035,991
Unrestricted	1,249,059	409,975	433,346	285,100	483,662	9,723,580
<b>Total net assets</b>	<b>\$ 1,293,445</b>	<b>\$ 409,975</b>	<b>\$ 433,346</b>	<b>\$ 1,411,646</b>	<b>\$ 1,364,969</b>	<b>\$ 21,759,571</b>

**Clark County Washington**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Fund Net Assets**  
**Internal Service Funds**  
**For the Year Ended December 31, 2009**

	Equipment Rental and Revolving	Clark County Elections	Central Support Services	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance
<b>OPERATING REVENUES</b>						
Charges for services	\$ 6,560,995	\$ 1,027,635	\$ 2,047,966	\$ 0	\$ 0	\$ 0
Participant contributions	5,073,349	0	0	1,346,654	352,243	1,669,616
Total operating revenues	11,634,344	1,027,635	2,047,966	1,346,654	352,243	1,669,616
<b>OPERATING EXPENSES</b>						
Personal services	1,596,694	700,539	3,202,727	74,700	901,503	231,508
Contractual services	212,947	545,342	3,801,099	1,738,220	0	1,169,538
Other supplies and expenses	8,934,924	431,572	1,256,863	58,621	0	129,410
Depreciation	1,613,140	119,610	77,470	0	0	0
Total operating expenses	12,357,705	1,797,063	8,338,159	1,871,541	901,503	1,530,456
Operating income (loss)	(723,361)	(769,428)	(6,290,193)	(524,887)	(549,260)	139,160
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Interest and investment revenue	21,667	0	9,406	22,758	11,298	3,301
Miscellaneous revenue	47,445	24	9,760	0	0	0
Intergovernmental revenue	20,874	0	449,764	0	0	0
Interest expense	0	0	(344,818)	0	0	0
Gain/(loss) on sale of equipment	(6,927)	0	0	0	0	0
Total non-operating revenues (expenses)	83,059	24	124,112	22,758	11,298	3,301
Income/(loss) before contributions and transfers	(640,302)	(769,404)	(6,166,081)	(502,129)	(537,962)	142,461
Capital contributions	309,451	0	65,000	0	0	0
Transfers in	0	1,082,563	6,303,113	403,386	0	0
Transfers out	(43,662)	0	(70,964)	(66,907)	(380,381)	(321,873)
Change in net assets	(374,513)	313,159	131,068	(165,650)	(918,343)	(179,412)
Net assets as of January 1	14,764,154	1,383,682	(241,055)	(489,372)	2,024,901	597,571
Net assets as of December 31	\$ 14,389,641	\$ 1,696,841	\$ (109,987)	\$ (655,022)	\$ 1,106,558	\$ 418,159

**Clark County Washington**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Fund Net Assets**  
**Internal Service Funds**  
**For the Year Ended December 31, 2009**

	Data Processing Revolving	Retirement Benefit Reserve	Radio ER&R	Major Maintenance	Server Equipment Repair & Replacement	Total
<b>OPERATING REVENUES</b>						
Charges for services	\$ 43,894	\$ 0	\$ 0	\$ 33,307	\$ 22,332	\$ 9,736,129
Participant contributions	1,953,164	0	192,187	37,562	0	10,624,775
Total operating revenues	1,997,058	0	192,187.00	70,869	22,332	20,360,904
<b>OPERATING EXPENSES</b>						
Personal services	1,230,416	444,199	0	0	0	8,382,286
Contractual services	33,252	0	25,320	98,149	0	7,623,867
Other supplies and expenses	398,052	0	77,932	27,500	4,769	11,319,643
Depreciation	3,272	0	0	84,892	414,024	2,312,408
Total operating expenses	1,664,992	444,199	103,252	210,541	418,793	29,638,204
Operating income (loss)	332,066	(444,199)	88,935	(139,672)	(396,461)	(9,277,300)
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Interest and investment revenue	9,889	6,002	4,672	1,900	2,331	93,224
Miscellaneous revenue	1,992	0	0	774	3,232	63,227
Intergovernmental revenue	0	0	0	5,000	0	475,638
Interest expense	0	0	0	0	0	(344,818)
Gain/(loss) on sale of equipment	(2,238)	0	0	0	(12,603)	(21,768)
Total non-operating revenues (expenses)	9,643	6,002	4,672	7,674	(7,040)	265,503
Income/(loss) before contributions and transfers	341,709	(438,197)	93,607	(131,998)	(403,501)	(9,011,797)
Capital contributions	17,688	0	0	0	0	392,139
Transfers in	0	588,837	40,000	64,990	433,445	8,916,334
Transfers out	0	0	0	0	0	(883,787)
Change in net assets	359,397	150,640	133,607	(67,008)	29,944	(587,111)
Net assets as of January 1	934,048	259,335	299,739	1,478,654	1,335,025	22,346,682
Net assets as of December 31	\$ 1,293,445	\$ 409,975	\$ 433,346	\$ 1,411,646	\$ 1,364,969	\$ 21,759,571

**Clark County Washington**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the year ended December 31, 2009**

	Equipment Rental and Revolving	Clark County Elections	Central Support Services	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance
<b>Cash flows from operating activity</b>						
Receipts from customers -inflows	\$ 206,128	\$ 350,820	\$ 298,118	\$ 3,296	\$ 0	\$ 0
Receipts from customers -outflows	0	0	0	0	0	0
Receipts from interfund services provided-inflows	11,646,497	0	2,616,231	912,056	352,289	1,652,835
Payments to suppliers - inflows	0	0	0	(1,760,544)	102,468	0
Payments to employees-outflows	(6,442,968)	(563,680)	(7,038,593)	(70,067)	(901,503)	(1,290,047)
Payments for interfund services used-outflows	(1,618,584)	(717,780)	(3,230,693)	(23,655)	0	(231,508)
Payments on claims and judgments - inflows	(3,090,548)	(426,901)	(400,073)	146,462	0	102,275
Miscellaneous receipts - inflows	47,445	24	9,760	0	0	0
Net cash provided (used) by operating activities	747,970	(1,357,517)	(7,745,250)	(792,452)	(446,746)	233,555
<b>Cash flows from non-capital financing activities</b>						
Interest paid line of credit	0	0	(28,052)	0	0	0
Intergovernmental revenues	0	0	449,764	0	0	0
Proceeds from line of credit	0	0	(439,703)	0	0	0
Transfers from other funds	0	1,082,563	6,303,113	403,386	0	0
Transfers to other funds	(43,662)	0	(70,964)	(66,907)	(380,381)	(321,873)
Net cash provided (used) by noncapital financing activities	(43,662)	1,082,563	6,214,158	336,479	(380,381)	(321,873)
<b>Cash flows from capital and related financing activities</b>						
Proceeds from capital grant	20,874	0	0	0	0	0
Capital contributions	99,893	0	65,000	0	0	0
Purchases of capital assets	(533,827)	0	(931,626)	0	0	0
Proceeds from sale of capital assets	214,949	0	0	0	0	0
Principal paid on capital debt	0	0	(520,740)	0	0	0
Interest paid on capital debt	0	0	(316,768)	0	0	0
Net cash provided (used) by capital and related financing activities	(198,111)	0	(1,704,134)	0	0	0
<b>Cash flows from investing activities</b>						
Interest earnings	21,667	0	9,406	22,758	11,298	3,301
Net cash provided by investing activities	21,667	0	9,406	22,758	11,298	3,301
Net increase (decrease) in cash and cash equivalents	527,864	(274,954)	(3,225,820)	(433,215)	(815,829)	(85,017)
Cash and cash equivalents on January 1	2,524,240	430,708	4,043,368	3,171,719	2,116,327	578,430
Cash and cash equivalents on December 31	3,052,104	155,754	817,548	2,738,504	1,300,498	493,413
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>						
Operating income (loss)	(723,361)	(769,428)	(6,290,193)	(524,887)	(549,260)	139,160
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	1,613,140	119,610	77,470	0	0	0
Miscellaneous receipts	47,445	24	9,760	0	0	0
(Increase) decrease in accounts receivable	1,876	(682,887)	13,111	3,296	46	(16,781)
(Increase) decrease in prepaid expense	5,000	0	(6,500)	0	0	0
(Increase) decrease in due from other funds	231,039	0	862,089	(434,598)	0	0
(Increase) decrease in inventory	(14,634)	6,072	(8,817)	0	0	0
Increase (decrease) in accounts/warrants payables	127,529	(36,039)	16,031	0	0	0
Increase (decrease) in due to other governments	(526,415)	23,241	(2,419,087)	12,740	102,468	(411)
Increase (decrease) in due to other governments	8,172	(1,346)	(13,073)	0	0	111,574
Increase (decrease) in due to other governments	69	475	149	(98)	0	13
Increase (decrease) in accrued liabilities	(29,892)	(10,231)	28,324	151,095	0	0
Increase (decrease) in compensated absences	7,992	(7,008)	(14,514)	0	0	0
Net cash provided by financing activities	747,970	(1,357,517)	(7,745,250)	(792,452)	(446,746)	233,555
<b>Noncash investing, capital, and financing activities:</b>						
Contribution of capital assets	\$ 209,558	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**Clark County Washington**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the year ended December 31, 2009**

	Data Processing Revolving	Retirement Benefit Reserve	Radio ER&R	Major Maintenance	Server Equip. Repair & Replacement	Total
<b>Cash flows from operating activity</b>						
Receipts from customers -inflows	\$ 43,894	\$ 0	\$ 0	\$ 70,751	\$ 7,184	\$ 980,191
Receipts from customers -outflows	0	99	0	(66,842)	0	(66,743)
Receipts from interfund services provided-inflows	1,956,222	0	192,187	0	(234,852)	19,093,465
Payments to suppliers - inflows	0	0	0	0	0	102,468
Payments to suppliers - outflows	(378,573)	25,374	(101,915)	(87,268)	(2,377)	(17,640,591)
Payments to employees	(1,214,522)	(444,199)	0	0	0	(8,428,856)
Payments for interfund services used-outflows	(118,354)	0	0	(183)	0	(3,957,439)
Claims paid	0	0	0	0	(36,788)	109,674
Miscellaneous receipts - inflows	1,992	0	0	774	3,232	63,227
Net cash provided (used) by operating activities	290,659	(418,726)	90,272	(82,768)	(263,601)	(9,744,604)
<b>Cash flows from non-capital financing activities</b>						
Interest paid on operating activities	0	0	0	0	0	(28,052)
Intergovernmental revenues	0	0	0	5,000	0	454,764
Proceeds from line of credit	0	0	0	0	0	(439,703)
Transfers from other funds	0	588,837	40,000	64,990	433,445	8,916,334
Transfers to other funds	0	0	0	0	0	(883,787)
Net cash provided (used) by noncapital financing activities	0	588,837	40,000	69,990	433,445	8,019,556
<b>Cash flows from capital and related financing activities</b>						
Proceeds from capital grant	0	0	0	0	0	20,874
Capital contributions	0	0	0	0	0	164,893
Purchases of capital assets	(22,403)	0	0	(58,283)	(59,567)	(1,605,706)
Proceeds from sale of capital assets	0	0	0	0	0	214,949
Principal paid on capital debt	0	0	0	0	0	(520,740)
Interest paid on capital debt	0	0	0	0	0	(316,768)
Net cash provided (used) by capital and related financing	(22,403)	0	0	(58,283)	(59,567)	(2,042,498)
<b>Cash flows from investing activities</b>						
Interest earnings	9,889	6,002	4,672	1,900	2,331	93,224
Net cash provided by investing activities	9,889	6,002	4,672	1,900	2,331	93,224
Net increase (decrease) in cash and cash equivalents	278,145	176,113	134,944	(69,161)	112,608	(3,674,322)
Cash and cash equivalents on January 1	1,129,582	296,129	300,442	393,158	123,446	15,107,549
Cash and cash equivalents on December 31	1,407,727	472,242	435,386	323,997	236,054	11,433,227
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>						
Operating income (loss)	332,066	(444,199)	88,935	(139,672)	(396,461)	(9,277,300)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	3,272	0	0	84,892	414,024	2,312,408
Miscellaneous receipts	1,992	0	0	774	3,232	63,227
(Increase) decrease in accounts receivable	3,058	99	0	(118)	0	(678,300)
(Increase) decrease in prepaid expense	0	0	0	0	0	(1,500)
(Increase) decrease in due from other funds	0	0	0	(66,842)	(250,000)	341,688
(Increase) decrease in due from other governments	0	0	0	0	0	(17,379)
(Increase) decrease in inventory	0	0	0	0	0	107,521
Increase (decrease) in accounts/warrants payables	(65,139)	25,870	1,337	52,903	2,392	(2,790,101)
Increase (decrease) in due to other funds	(363)	0	0	0	(36,788)	68,176
Increase (decrease) in due to other governments	(121)	(496)	0	0	0	(9)
Increase (decrease) in accrued liabilities	(5,540)	0	0	(14,705)	0	119,061
Increase (decrease) in compensated absences	21,434	0	0	0	0	7,904
Net cash provided by financing activities	290,659	(418,726)	90,272	(82,768)	(263,601)	(9,744,604)
<b>Noncash investing, capital, and financing activities:</b>						
Contribution of capital assets	\$ 17,688	\$ 0	\$ 0	\$ 0	\$ 0	\$ 227,246

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## Fiduciary Funds

Fiduciary Funds are used to account for assets held by Clark County as an agent or trustee for other entities and cannot be used to support the County's own programs. Investment Trust Funds report the external portion of the County's investments. Agency Funds are clearing accounts employed to account for assets held by Clark County in its role as custodian and are often offset by an equal, related liability.

### Investment Trust Funds

**External Pooled Investments** - A trust fund established to account for the pooled investments held in behalf of external pool participants in the County's pooled investment program.

**External Individual Investments** - A trust fund established to account for the investments held in behalf of external participants in the County's investment program.

### Agency Funds:

**School Districts** - The County serves as custodian of funds representing the activity of 9 different school districts and the Educational Service District (ESD 112). Multiple funds are used for each district to account for general operations, capital projects, debt services, and transfers.

**Fire Districts** - The County serves as custodian of funds representing the activity of 10 different fire districts. Multiple funds are used for each district to account for general operations, capital projects, emergency medical facilities, and debt service.

**Cemetery Districts** - The County serves as custodian of funds representing the activity of 4 different public cemetery districts. The districts are located in Camas, La Center, Woodland, and Battle Ground.

**Air Pollution Control District**- The County serves as custodian of the activity of the Southwest Air Pollution Control Authority (SWAPCA). SWAPCA is a multi-county operation funded by assessments made against participating members.

**Port Districts** - The County serves as custodian of funds representing the activities of the Port of Vancouver, the Port of Ridgefield, and the Port of Camas-Washougal. Multiple funds are used for each port district to account for general operations, capital improvements, and debt service.

**Mosquito Control District**- The County serves as custodian of the funds of this tri-county health service delivery organization.

**Cities and Towns** - The County serves as custodian of funds representing the activities of 7 different municipalities. Multiple funds are used for each municipality to account for proceeds from different tax levies. The municipalities are: Vancouver, Battle Ground, Camas, La Center, Ridgefield, Washougal, and Yacolt.

**State Schools** - The County serves as custodian of the funds for two local schools owned and operated by the State: the State School for the Deaf and the State School for the Blind.

**Library Districts** - The County serves as custodian of funds for a regional library district serving Clark, Klickitat, and Skamania Counties with 11 branches and one fund for the Three Creeks Library District.

**Drainage Districts** - The County serves as custodian of funds for 6 drainage districts located in the County: Drainage District 1, Drainage District 2, Drainage District 4, Drainage District 5, Drainage District 7 and Drainage District 14.

**Jail Inmate Account** - The County serves as custodian of the funds belonging to jail inmates while they are incarcerated.

**Other Agencies** - Several other agency funds are maintained by the County in its fiduciary role. These are:

Treasurer's Trust Suspense	State Document Fee	State Weapons Permits
Superior Court Clearing	State Mobile Home	Tax Payment Suspense/Refund
Justice Court Clearing	Sheriff's Sale Deposit	Orchards Park District
State Excise Tax Suspense	Road Improvement	State Marriage License/Recording
Payroll/Claims Clearing	Treasurer's O&M	Investment Clearing
Environmental Info. Center	Advance Tax	Fire Patrol
State Plat Fees	Law Library	Clark Regional Comm. Agency
PUD Water	Regional Transportation	Fire Bureau Donations

Several of these funds serve as clearing or suspense accounts in which funds are collected, warrants redeemed, deposits allocated, or investments traded.

**Clark County Washington  
Statement of Net Assets  
Investment Trust Funds  
December 31, 2009**

	<b>External Pooled Investments</b>	<b>External Individual Investments</b>	<b>Total</b>
<b>Assets</b>			
Pooled investments	\$ 294,311,452	\$ 0	\$ 294,311,452
Accrued interest receivable	1,160,510	0	1,160,510
Investments	0	15,699,463	15,699,463
Total assets	<u>295,471,962</u>	<u>15,699,463</u>	<u>311,171,425</u>
Net assets held in trust for	<u>295,471,962</u>	<u>15,699,463</u>	<u>311,171,425</u>
pool participants	<u>\$ 295,471,962</u>	<u>\$ 15,699,463</u>	<u>\$ 311,171,425</u>

**Clark County Washington**  
**Statement of Changes in Net Assets**  
**Investment Trust Funds**  
**For the Year Ended December 31, 2009**

	<b>External Pooled Investments</b>	<b>External Individual Investments</b>	<b>Total</b>
<b>Additions:</b>			
Additions by participants	\$ 553,169,325	\$ 15,974,668	\$ 569,143,993
Unrealized gains (losses)	(1,056,048)	(273,737)	(1,329,785)
Total additions	552,113,277	15,700,931	567,814,208
<b>Deductions:</b>			
Deductions by participants	522,066,845	8,790,400	530,857,245
Total deductions	522,066,845	8,790,400	530,857,245
Net increase (decrease) in assets	30,046,432	6,910,531	36,956,963
Net assets as of January 1	265,425,530	8,788,932	274,214,462
Net assets as of December 31	<u>\$ 295,471,962</u>	<u>\$ 15,699,463</u>	<u>\$ 311,171,425</u>

**Clark County Washington**  
**Combining Balance Sheet**  
**Agency Funds**  
**December 31, 2009**

	School Districts	Fire Districts	Cemetery Districts	Air Pollution Control		Port Districts	Mosquito Control	Cities & Towns
				District	District			
<b>Assets</b>								
Cash and cash equivalents	\$ 11,006,091	\$ 118,858	\$ 1,401	\$ 11,684	\$ 140,570	\$ 1,329	\$ 480,909	
Deposits in trust	0	0	0	0	0	0	0	0
Cash with fiscal agent	5,000	0	0	0	0	0	0	0
Taxes receivable	9,491,030	2,018,561	11,550	0	685,644	22,536	3,028,975	
Accounts receivable	0	724	0	0	0	0	0	0
Due from other governments	0	0	13,102	49,904	0	0	0	0
<b>Total Assets</b>	<b>\$ 20,502,121</b>	<b>\$ 2,138,143</b>	<b>\$ 26,053</b>	<b>\$ 61,588</b>	<b>\$ 826,214</b>	<b>\$ 23,865</b>	<b>\$ 3,509,884</b>	
<b>Liabilities and fund balance</b>								
Warrants payable	\$ 10,601,340	\$ 54,628	\$ 0	\$ 0	\$ 66,650	\$ 0	\$ 0	0
Vouchers payable	42,492	299,241	8,634	1,116	0	195	0	0
Due to other governments	9,830,514	1,566,601	14,046	0	759,564	23,626	3,509,884	
Accrued liabilities	0	194,540	3,373	60,472	0	44	0	0
Deposits payable	27,775	23,133	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>20,502,121</b>	<b>2,138,143</b>	<b>26,053</b>	<b>61,588</b>	<b>826,214</b>	<b>23,865</b>	<b>3,509,884</b>	
<b>Total liabilities and fund balance</b>	<b>\$ 20,502,121</b>	<b>\$ 2,138,143</b>	<b>\$ 26,053</b>	<b>\$ 61,588</b>	<b>\$ 826,214</b>	<b>\$ 23,865</b>	<b>\$ 3,509,884</b>	

**Clark County Washington  
Combining Balance Sheet  
Agency Funds  
December 31, 2009**

<b>Assets</b>	<b>State Schools</b>	<b>Library Districts</b>	<b>Drainage Districts</b>	<b>Jail Inmate Account</b>	<b>Other Agencies</b>	<b>Total</b>
Cash and cash equivalents	\$ 653,802	\$ 203,876	\$ 998	\$ 0	\$ 3,764,620	\$ 16,384,138
Deposits in trust	0	0	0	95,761	0	95,761
Cash with fiscal agent	0	0	0	0	0	5,000
Taxes receivable	5,272,042	913,872	0	0	0	21,444,210
Accounts receivable	0	0	0	0	357,568	358,292
Due from other governments	0	0	0	0	17,181,138	17,244,144
<b>Total Assets</b>	<b>\$ 5,925,844</b>	<b>\$ 1,117,748</b>	<b>\$ 998</b>	<b>\$ 95,761</b>	<b>\$ 21,303,326</b>	<b>\$ 55,531,545</b>
<b>Liabilities and fund balance</b>						
Warrants payable	\$ 0	\$ 110,832	\$ 0	\$ 0	\$ 18,422,760	\$ 29,256,210
Vouchers payable	0	0	482	0	468,959	821,119
Due to other governments	5,925,844	1,006,916	516	0	723,614	23,361,125
Accrued liabilities	0	0	0	0	0	258,429
Deposits payable	0	0	0	95,761	1,687,993	1,834,662
<b>Total Liabilities</b>	<b>5,925,844</b>	<b>1,117,748</b>	<b>998</b>	<b>95,761</b>	<b>21,303,326</b>	<b>55,531,545</b>
<b>Total liabilities and fund balance</b>	<b>\$ 5,925,844</b>	<b>\$ 1,117,748</b>	<b>\$ 998</b>	<b>\$ 95,761</b>	<b>\$ 21,303,326</b>	<b>\$ 55,531,545</b>

**Clark County Washington**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2009**

	Balance January 1	Additions	Deductions	Balance December 31
<b><u>School Districts</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 15,972,761	\$ 1,776,545,952	\$ 1,781,512,622	\$ 11,006,091
Cash with fiscal agent	0	150,779,828	150,774,828	5,000
Taxes receivable	8,075,744	179,436,934	178,021,648	9,491,030
Total assets	<u>24,048,505</u>	<u>2,106,762,714</u>	<u>2,110,309,098</u>	<u>20,502,121</u>
<u>Liabilities</u>				
Warrants payable	13,519,535	450,259,655	453,177,850	10,601,340
Vouchers payable	42,492	442,059,707	442,059,707	42,492
Due to other governments	10,458,703	3,454	631,643	9,830,514
Deposits payable	27,775	0	0	27,775
Total liabilities	<u>\$ 24,048,505</u>	<u>\$ 892,322,816</u>	<u>\$ 895,869,200</u>	<u>\$ 20,502,121</u>
<b><u>Fire Districts</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 122,087	\$ 115,263,445	\$ 115,266,674	\$ 118,858
Cash with fiscal agent	0	3,452,712	3,452,712	0
Taxes receivable	1,693,743	34,191,953	33,867,135	2,018,561
Accounts receivable	724	136,900	136,900	724
Total assets	<u>1,816,554</u>	<u>153,045,010</u>	<u>152,723,421</u>	<u>2,138,143</u>
<u>Liabilities</u>				
Warrants payable	92,258	33,870,164	33,907,794	54,628
Vouchers payable	269,156	33,451,702	33,421,617	299,241
Due to other governments	1,236,676	34,567,134	34,237,209	1,566,601
Deposits payable	23,220	3,561,548	3,561,635	23,133
Accrued liabilities	195,244	3,456,344	3,457,048	194,540
Total liabilities	<u>\$ 1,816,554</u>	<u>\$ 108,906,892</u>	<u>\$ 108,585,303</u>	<u>\$ 2,138,143</u>
<b><u>Cemetery Districts</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 4,011	\$ 772,570	\$ 775,180	\$ 1,401
Taxes receivable	9,842	178,608	176,900	11,550
Due from other governments	13,102	0	0	13,102
Total assets	<u>26,955</u>	<u>951,178</u>	<u>952,080</u>	<u>26,053</u>
<u>Liabilities</u>				
Warrants payable	0	369,191	369,191	0
Vouchers payable	4,843	187,930	184,139	8,634
Due to other governments	19,018	177,899	182,871	14,046
Accrued liabilities	3,094	113,903	113,624	3,373
Total liabilities	<u>\$ 26,955</u>	<u>\$ 848,923</u>	<u>\$ 849,825</u>	<u>\$ 26,053</u>

**Clark County Washington**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2009**

	Balance January 1	Additions	Deductions	Balance December 31
<b><u>Air Pollution Control District</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 1,559	\$ 5,387,515	\$ 5,377,390	\$ 11,684
Due from other governments	50,010	0	106	49,904
Total assets	51,569	5,387,515	5,377,496	61,588
<u>Liabilities</u>				
Warrants payable	0	1,909,385	1,909,385	0
Vouchers payable	0	950,404	949,288	1,116
Accrued liabilities	51,569	1,587,263	1,578,360	60,472
Total liabilities	\$ 51,569	\$ 4,447,052	\$ 4,437,033	\$ 61,588
<b><u>Port Districts</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 120,746	\$ 31,147,190	\$ 31,127,366	\$ 140,570
Cash with fiscal agent	0	849,435	849,435	0
Taxes receivable	591,164	12,739,924	12,645,444	685,644
Total assets	711,910	44,736,549	44,622,245	826,214
<u>Liabilities</u>				
Warrants payable	25,899	4,437,262	4,396,511	66,650
Due to other governments	686,011	12,845,443	12,771,890	759,564
Total liabilities	\$ 711,910	\$ 17,282,705	\$ 17,168,401	\$ 826,214
<b><u>Mosquito Control District</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 971	\$ 921,793	\$ 921,435	\$ 1,329
Taxes receivable	16,759	455,240	449,463	22,536
Total assets	17,730	1,377,033	1,370,898	23,865
<u>Liabilities</u>				
Vouchers payable	76	168,664	168,545	195
Due to other governments	17,624	6,002	0	23,626
Accrued liabilities	30	172,586	172,572	44
Total liabilities	\$ 17,730	\$ 347,252	\$ 341,117	\$ 23,865
<b><u>Cities &amp; Towns</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 491,639	\$ 148,666,393	\$ 148,677,123	\$ 480,909
Taxes receivable	2,637,777	61,130,063	60,738,865	3,028,975
Total assets	3,129,416	209,796,456	209,415,988	3,509,884
<u>Liabilities</u>				
Due to other governments	3,129,416	1,103,914	723,446	3,509,884
Total liabilities	\$ 3,129,416	\$ 1,103,914	\$ 723,446	\$ 3,509,884

**Clark County Washington**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2009**

	Balance January 1	Additions	Deductions	Balance December 31
<b><u>State Schools</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 472,378	\$ 178,891,275	\$ 178,709,851	\$ 653,802
Taxes receivable	4,691,105	93,182,536	92,601,599	5,272,042
Total assets	<u>5,163,483</u>	<u>272,073,811</u>	<u>271,311,450</u>	<u>5,925,844</u>
<u>Liabilities</u>				
Due to other governments	5,163,483	94,001,598	93,239,237	5,925,844
Total liabilities	<u>\$ 5,163,483</u>	<u>\$ 94,001,598</u>	<u>\$ 93,239,237</u>	<u>\$ 5,925,844</u>
<b><u>Library Districts</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 213,818	\$ 108,590,756	\$ 108,600,698	\$ 203,876
Taxes receivable	818,593	16,406,211	16,310,932	913,872
Total assets	<u>1,032,411</u>	<u>124,996,967</u>	<u>124,911,630</u>	<u>1,117,748</u>
<u>Liabilities</u>				
Warrants payable	213,630	24,914,323	25,017,121	110,832
Vouchers payable	(547,408)	554,244	6,836	0
Due to other governments	1,366,189	16,316,938	16,676,211	1,006,916
Total liabilities	<u>\$ 1,032,411</u>	<u>\$ 41,785,505</u>	<u>\$ 41,700,168</u>	<u>\$ 1,117,748</u>
<b><u>Drainage Districts</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 3,776	\$ 75,615	\$ 78,393	\$ 998
Total assets	<u>3,776</u>	<u>75,615</u>	<u>78,393</u>	<u>998</u>
<u>Liabilities</u>				
Warrants payable	0	60,251	60,251	0
Vouchers payable	900	31,959	32,377	482
Due to other governments	2,876	9,515	11,875	516
Total liabilities	<u>\$ 3,776</u>	<u>\$ 101,725</u>	<u>\$ 104,503</u>	<u>\$ 998</u>
<b><u>Jail Inmate Account</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 0	\$ 528,805	\$ 528,805	\$ 0
Deposits in trust	112,240	273,999	290,478	95,761
Total assets	<u>112,240</u>	<u>802,804</u>	<u>819,283</u>	<u>95,761</u>
<u>Liabilities</u>				
Deposits payable	112,240	273,999	290,478	95,761
Total liabilities	<u>\$ 112,240</u>	<u>\$ 273,999</u>	<u>\$ 290,478</u>	<u>\$ 95,761</u>

**Clark County Washington**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2009**

	Balance January 1	Additions	Deductions	Balance December 31
<b><u>Other Agencies</u></b>				
<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 5,190,889	\$ 9,155,471,570	\$ 9,156,897,839	\$ 3,764,620
Cash with fiscal agent	25,000	8,687,273	8,712,273	0
Accounts receivable	561,879	131,233,506	131,437,817	357,568
Due from other governments	2,016,161	52,842,186	37,677,209	17,181,138
Total assets	<u>7,793,929</u>	<u>9,348,234,535</u>	<u>9,334,725,138</u>	<u>21,303,326</u>
<u>Liabilities</u>				
Warrants payable	6,561,335	1,082,808,989	1,070,947,564	18,422,760
Vouchers payable	377,567	211,328,096	211,236,704	468,959
Due to other governments	82,267	2,679,707	2,038,360	723,614
Deposits payable	772,760	28,195,604	27,280,371	1,687,993
Total liabilities	<u>\$ 7,793,929</u>	<u>\$ 1,325,012,396</u>	<u>\$ 1,311,502,999</u>	<u>\$ 21,303,326</u>

**Total Agency Funds**

<u>Assets</u>				
Cash, cash equivalents and pooled investments	\$ 22,594,635	\$ 11,522,262,879	\$ 11,528,473,376	\$ 16,384,138
Deposits in trust	112,240	273,999	290,478	95,761
Cash with fiscal agent	25,000	163,769,248	163,789,248	5,000
Taxes receivable	18,534,727	397,721,469	394,811,986	21,444,210
Accounts receivable	562,603	131,370,406	131,574,717	358,292
Due from other governments	2,079,273	52,842,186	37,677,315	17,244,144
Total assets	<u>43,908,478</u>	<u>12,268,240,187</u>	<u>12,256,617,120</u>	<u>55,531,545</u>
<u>Liabilities</u>				
Warrants payable	20,412,657	1,598,629,220	1,589,785,667	29,256,210
Vouchers payable	147,626	688,732,706	688,059,213	821,119
Due to other governments	22,162,263	161,711,604	160,512,742	23,361,125
Accrued liabilities	249,937	5,330,096	5,321,604	258,429
Deposits payable	935,995	32,031,151	31,132,484	1,834,662
Total liabilities	<u>\$ 43,908,478</u>	<u>\$ 2,486,434,777</u>	<u>\$ 2,474,811,710</u>	<u>\$ 55,531,545</u>

## STATISTICAL SECTION

This part of Clark County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, notes disclosures, and required supplementary information says about the government's overall financial health.

<b>Contents</b>	<b>Page</b>
<i>Financial Trends</i> These schedules contain trend information to help the reader understand how the County's financial performance and well-being changed over time.	190
<i>Revenue Capacity</i> These schedules contain information to help the reader access the County's most significant local revenue source, the property tax.	194
<i>Debt Capacity</i> These schedules present information to help the reader access the affordability of the County's current levels of outstanding debt and the ability to issue additional debt in the future.	199
<i>Demographic and Economic Information</i> These Schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	204
<i>Operating Information</i> These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	207

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**CLARK COUNTY, WASHINGTON**  
**Net Assets by Component**  
**Last Nine Fiscal Years**  
**(accrual basis of accounting)**  
**(in thousands)**

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b><u>Governmental activities</u></b>									
Invested in capital assets, net of related debt (1)	\$ 179,840	\$ 330,075	\$ 673,413	\$ 681,479	\$ 746,201	\$ 820,237	\$ 856,838	\$ 903,453	\$ 932,498
Restricted	88,319	67,301	65,053	108,815	104,299	112,924	131,250	130,565	114,887
Unrestricted (2)	117,392	104,627	104,470	32,074	32,745	43,776	50,851	44,583	58,045
Total governmental activities net assets	<u>\$ 385,551</u>	<u>\$ 502,003</u>	<u>\$ 842,936</u>	<u>\$ 822,368</u>	<u>\$ 883,245</u>	<u>\$ 976,937</u>	<u>\$ 1,038,939</u>	<u>\$ 1,078,601</u>	<u>\$ 1,105,430</u>
<b><u>Business -type activities</u></b>									
Invested in capital assets, net of related debt	27,605	83,479	88,409	115,687	125,897	140,933	175,353	199,841	203,227
Restricted	0	0	0	0	0	0	0	0	3,119
Unrestricted	19,462	19,464	17,422	17,200	16,673	18,310	14,628	12,019	6,166
Total business-type activities net assets	<u>\$ 47,067</u>	<u>\$ 102,943</u>	<u>\$ 105,831</u>	<u>\$ 132,887</u>	<u>\$ 142,570</u>	<u>\$ 159,243</u>	<u>\$ 189,981</u>	<u>\$ 211,860</u>	<u>\$ 212,512</u>
<b><u>Primary government</u></b>									
Invested in capital assets, net of related debt	207,445	413,554	761,822	797,166	872,098	961,170	1,032,191	1,103,294	1,135,725
Restricted	88,319	67,301	65,053	108,815	104,299	112,924	131,250	130,565	118,006
Unrestricted	136,854	124,091	121,892	49,274	49,418	62,086	65,479	56,602	64,211
Total primary government net assets	<u>\$ 432,618</u>	<u>\$ 604,946</u>	<u>\$ 948,767</u>	<u>\$ 955,255</u>	<u>\$ 1,025,815</u>	<u>\$ 1,136,180</u>	<u>\$ 1,228,920</u>	<u>\$ 1,290,461</u>	<u>\$ 1,317,942</u>

1) The invested in capital asset amount increased significantly in 2003 due to the retroactive reporting of major infrastructure capital assets, as required by GASB Statement # 34.

2) Prior to 2004, property tax receivables were recorded for the current year and the following year's levy. In 2004, property tax receivable amounts were restated to include only the current year levy and delinquent amounts.

**CLARK COUNTY, WASHINGTON**  
**Changes in Net Assets Last Nine Fiscal Years**  
**(accrual basis of accounting)**  
**(in thousands)**

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>Expenses</b>									
<b>Governmental activities:</b>									
General government	\$37,724	\$48,519	\$39,113	\$45,148	\$44,712	\$53,155	\$54,379	\$56,402	\$53,856
Public safety	49,888	53,117	54,458	56,823	59,224	63,225	68,802	71,584	69,711
Judicial	6,625	6,988	12,079	11,792	12,679	13,028	15,149	16,065	17,141
Physical environment	1,884	1,395	1,280	1,796	1,374	2,021	2,771	2,980	2,876
Transportation	20,029	21,130	30,215	25,823	30,082	24,832	42,264	47,041	30,378
Economic environment	16,950	19,621	16,203	19,529	18,373	22,923	23,746	22,227	20,937
Health and human services	25,860	27,645	44,121	46,237	48,835	50,513	57,096	62,962	63,333
Culture & recreation	7,854	10,348	10,701	8,348	11,024	17,660	22,277	28,123	30,604
Interest on long term debt	5,183	5,500	6,837	5,467	7,171	6,718	6,668	6,560	6,350
Total governmental activities expenses	171,997	194,263	215,007	220,963	233,474	254,075	293,152	313,944	295,186
<b>Business-type activities:</b>									
Solid waste	1,417	1,704	2,186	1,902	1,949	2,234	3,141	5,996	2,480
Water	2,498	3,078	2,884	3,915	3,886	7,168	4,567	5,446	6,113
Sewer	5,872	5,814	5,766	6,479	5,849	5,277	5,812	5,819	7,052
Total business-type activities expenses	9,787	10,596	10,836	12,296	11,684	14,679	13,520	17,261	15,645
<b>Total primary government expenses</b>	<b>181,784</b>	<b>204,859</b>	<b>225,843</b>	<b>233,259</b>	<b>245,158</b>	<b>268,754</b>	<b>306,672</b>	<b>331,205</b>	<b>310,831</b>
<b>Program Revenues</b>									
<b>Governmental activities:</b>									
Charges for service:									
General government	10,872	12,931	19,849	16,548	18,468	19,157	20,026	19,526	19,047
Public safety	4,423	4,915	4,424	4,272	3,143	6,468	7,579	10,054	8,710
Judicial	3,623	4,116	3,806	3,805	4,471	5,374	5,532	5,741	12,219
Physical environment	488	449	6,155	5,661	5,409	4,204	3,346	3,474	6,118
Transportation	4,541	6,175	5,007	9,191	5,461	5,872	7,458	17,099	4,412
Economic environment	10,286	13,393	10,339	12,299	14,313	15,418	13,859	12,516	13,353
Health and human services	276	3,337	7,502	5,474	3,091	2,800	6,130	3,558	2,427
Culture & recreation	8,841	5,445	5,452	5,936	6,583	7,759	11,915	10,363	7,005
Operating grants and contributions	49,115	47,491	55,019	59,719	63,917	80,052	84,871	84,641	87,784
Capital grants and contributions	26,843	15,986	49,424	29,833	32,364	37,582	29,698	40,965	24,272
Total governmental activities program revenue	119,308	114,238	166,977	152,738	157,220	184,686	190,414	207,937	185,347
<b>Business-type activities:</b>									
Charges for service:									
Solid waste	1,416	1,431	1,700	1,533	1,238	1,571	2,115	1,874	1,642
Water	4,270	4,514	4,600	4,856	4,797	4,875	4,889	4,922	4,824
Sewer	7,032	6,380	6,720	6,143	6,601	6,774	7,302	6,901	6,790
Operating grants and contributions	353	647	498	758	314	691	423	1,064	1,009
Capital grants and contributions	2	794	766	2,720	4,691	17,656	24,187	23,739	3,030
Total business-type activities program revenue	13,073	13,766	14,284	16,010	17,641	31,567	38,916	38,500	17,295
<b>Total primary government program revenue</b>	<b>132,381</b>	<b>128,004</b>	<b>181,261</b>	<b>168,748</b>	<b>174,861</b>	<b>216,253</b>	<b>229,330</b>	<b>246,437</b>	<b>202,642</b>
<b>Net (Expense)/Revenue</b>									
Governmental activities	(52,689)	(80,025)	(48,030)	(68,225)	(76,254)	(69,389)	(102,738)	(106,007)	(109,839)
Business-type activities	3,286	3,170	3,448	3,714	5,957	16,888	25,396	21,239	1,650
Total primary government net (expense)/revenue	(49,403)	(76,855)	(44,582)	(64,511)	(70,297)	(52,501)	(77,342)	(84,768)	(108,189)
<b>General Revenues and Other Changes in Net Assets</b>									
<b>Governmental activities:</b>									
Taxes									
Property taxes	66,737	70,240	73,428	71,845	78,389	84,896	93,258	92,171	93,350
Sales taxes	21,471	22,132	23,627	26,309	29,975	23,433	30,057	32,266	25,991
Excise and other taxes	10,621	11,547	13,932	15,528	19,595	19,214	16,591	13,014	13,002
Investment interest	8,816	5,677	2,332	2,996	5,522	9,818	11,329	9,340	2,011
Gain on sale of capital asset	1,777	1,059	1,914	1,831	1,522	2,189	4,240	1	0
Transfers	707	285	840	142	140	683	99	99	(67)
Total governmental activities	110,129	110,940	116,073	118,651	135,143	140,233	155,574	146,891	134,287
<b>Business-type activities:</b>									
Investment interest	1,219	512	282	271	469	896	912	738	129
Gain/(loss) on sale of capital asset	(3,014)	(558)	0	0	(16)	0	0	0	0
Special item	0	0	0	7,341	0	0	0	0	0
Transfers	(707)	(285)	(840)	(142)	(140)	(683)	(99)	(99)	67
Total business-type activities	(2,502)	(331)	(558)	7,470	313	213	813	639	196
<b>Total primary government</b>	<b>107,627</b>	<b>110,609</b>	<b>115,515</b>	<b>126,121</b>	<b>135,456</b>	<b>140,446</b>	<b>156,387</b>	<b>147,530</b>	<b>134,483</b>
<b>Changes in Net Assets</b>									
Governmental activities	57,440	30,915	68,043	50,426	58,889	70,844	52,836	40,884	24,448
Business-type activities	784	2,839	2,890	11,184	6,270	17,101	26,209	21,878	1,846
<b>Total primary government</b>	<b>\$58,224</b>	<b>\$33,754</b>	<b>\$70,933</b>	<b>\$61,610</b>	<b>\$65,159</b>	<b>\$87,945</b>	<b>\$79,045</b>	<b>\$62,762</b>	<b>\$26,294</b>

Note: Changes in net assets on this schedule do not include prior period adjustments or changes in application of accounting principles. Therefore this schedule does not account for the total change in net assets from one year to the next.

**CLARK COUNTY, WASHINGTON**  
**Fund Balances, Governmental Funds**  
**Last Nine Fiscal Years**  
**(modified basis of accounting)**

	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004<sup>1</sup></b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
General Fund									
Reserved	\$ 1,018,506	\$ 903,253	\$ 23,011	\$ 78,842	\$ 23,589	\$ 6,975	\$ 5,276	\$ 14,736	\$ 1,763
Unreserved, designated	0	0	0	1,499,145	3,065,826	3,215,836	4,080,827	4,725,426	1,884,334
Unreserved	8,002,099	7,585,607	10,876,055	10,438,265	12,424,245	15,031,627	13,804,279	6,070,332	7,384,078
Total general fund	9,020,605	8,488,860	10,899,066	12,016,252	15,513,660	18,254,438	17,890,382	10,810,494	9,270,175
All other Governmental Funds									
Reserved	1,269,289	2,177,574	5,361,213	1,789,300	1,738,884	1,571,885	1,142,682	1,244,597	1,055,526
Unreserved, designated:									
Special revenue funds	0	4,500,000	3,783,061	6,719,125	6,131,883	5,704,731	4,241,734	5,182,622	3,870,061
Capital projects funds								1,188	3,682
Unreserved, undesignated:									
Special revenue funds	37,693,380	33,396,909	30,307,437	38,104,019	49,776,762	57,709,816	79,191,297	72,756,523	82,590,848
Capital projects funds (1)	58,949,210	35,747,044	32,535,789	71,926,465	59,056,129	60,805,908	67,442,893	65,498,934	42,976,592
Debt service funds	0	58,202	427,789	285,760	375,741	703,992	195,736	326,184	449,225
Total all other governmental funds	97,911,879	75,879,729	72,415,289	118,824,669	117,079,399	126,496,332	152,214,342	145,010,048	130,945,934
Total governmental fund balances	\$ 106,932,484	\$ 84,368,589	\$ 83,314,355	\$ 130,840,921	\$ 132,593,059	\$ 144,750,770	\$ 170,104,724	\$ 155,820,542	\$ 140,216,109

<sup>1</sup> The increase in Capital Projects unreserved fund balances relates to bond proceeds received for construction of the new Campus Health District Facility.

**CLARK COUNTY, WASHINGTON**  
**Changes in Fund Balances, Governmental Funds**  
**Last Nine Fiscal Years**  
**(modified basis of accounting)**

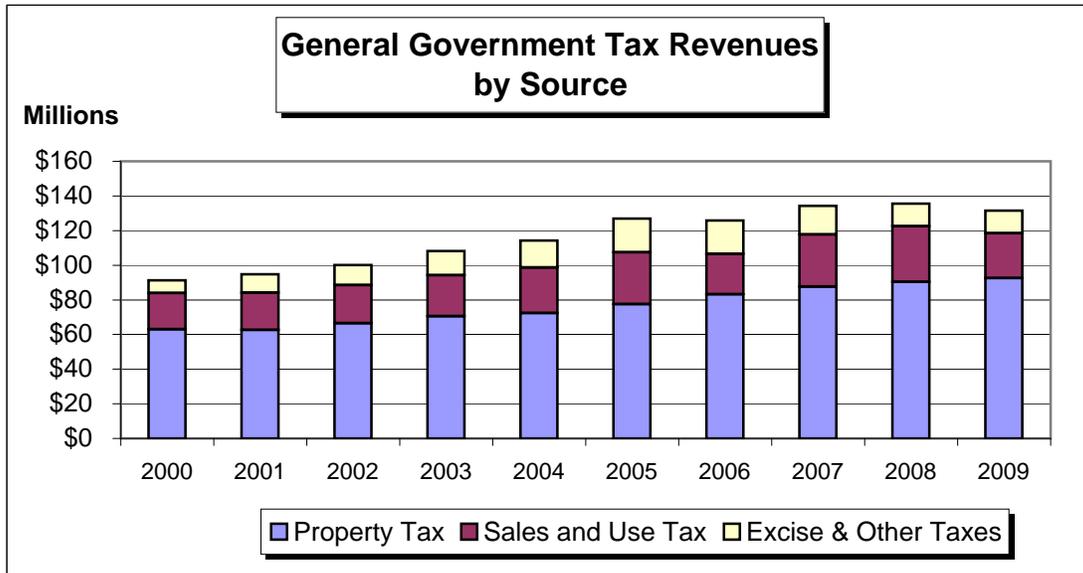
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>Revenues</b>									
Taxes	\$ 94,823,893	\$ 100,144,280	\$ 108,171,048	\$ 114,219,866	\$ 127,008,259	\$ 125,804,791	\$ 134,249,476	\$ 135,628,702	\$ 131,504,246
Licenses	4,493,628	5,372,648	8,749,231	9,663,213	9,872,604	8,674,791	8,114,582	7,049,694	7,512,980
Intergovernmental	74,742,557	63,107,542	71,649,423	80,450,365	75,813,451	94,290,452	97,701,119	104,442,414	107,870,012
Charges for services	28,682,701	35,386,049	44,105,555	43,886,323	43,599,876	44,224,647	51,750,098	55,985,480	42,006,795
Fines	3,005,880	3,292,751	3,535,198	3,442,837	3,250,771	4,114,740	4,011,932	4,048,156	3,622,375
Investment earnings	7,851,084	5,128,709	2,303,294	2,815,409	5,183,170	9,272,930	10,741,444	8,792,887	1,917,973
Other revenues	4,577,020	4,827,908	5,510,002	5,687,282	7,622,648	10,270,118	10,793,728	9,955,195	9,641,255
Total revenues	218,176,763	217,259,887	244,023,751	260,165,295	272,350,779	296,652,469	317,352,379	325,902,528	304,075,636
<b>Expenditures</b>									
General government	31,521,992	35,640,265	31,549,725	31,578,386	33,100,926	35,209,298	38,591,120	41,497,843	38,720,034
Public safety	48,605,512	50,839,439	53,889,590	56,753,302	60,271,445	62,503,713	66,786,278	70,770,603	68,827,878
Judicial	6,597,690	6,938,888	10,996,065	11,484,412	12,596,430	12,663,651	14,670,435	15,906,883	16,443,048
Physical environment	1,812,082	1,701,896	1,340,812	1,797,304	1,935,880	2,025,739	2,680,421	2,724,880	2,755,870
Transportation	58,479,909	54,857,563	60,843,994	54,605,714	48,803,500	25,613,417	33,569,444	36,384,817	30,148,451
Economic environment	16,319,768	19,607,845	15,999,739	19,237,396	18,440,726	22,763,257	23,490,955	22,199,883	20,914,527
Health and human services	25,838,642	27,599,637	44,271,966	48,614,637	45,476,620	50,573,710	56,443,677	61,814,364	62,370,008
Culture and recreations	6,193,873	6,198,219	6,970,485	6,636,914	6,762,260	14,422,004	18,188,343	23,502,656	15,522,566
Capital outlay	21,949,528	31,841,081	22,275,616	32,983,358	36,502,146	40,928,084	28,290,952	48,309,918	44,296,829
Debt service:									
Principal	4,710,801	5,000,000	5,146,050	6,191,608	7,785,219	7,494,499	6,846,719	6,752,619	7,007,278
Interest	4,984,953	5,160,064	5,309,749	5,727,795	7,287,787	6,348,935	6,609,873	6,442,111	6,231,905
Total expenditures	227,014,750	245,384,897	258,593,791	275,610,826	278,962,939	280,546,307	296,168,217	336,306,577	313,238,394
Excess of revenues over (under) expenditures	(8,837,987)	(28,125,010)	(14,570,040)	(15,445,531)	(6,612,160)	16,106,162	21,184,162	(10,404,049)	(9,162,758)
<b>Other Financing Sources (Uses)</b>									
Issuance of long-term debt	37,840,000	3,635,000	10,490,000	59,702,500	9,002,500	650,000	200,000	4,200,000	1,030,000
Premium on long-term debt	0	0	0	1,919,897	776,781	2,780,724	0	0	0
Issuance of bond anticipation notes	0	1,318,500	0	11,379,500	0	0	0	0	0
Repayment from bond anticipation notes	0	0	0	(11,379,500)	0	0	0	0	0
Issuance of refunding debt	0	2,777,009	9,790,000	0	24,985,000	36,285,000	0	0	0
Repayment to refunded debt escrow	0	(2,760,612)	(9,962,981)	0	(25,349,701)	(38,717,472)	0	0	0
Sale of capital assets	3,159,737	1,056,231	1,964,930	1,982,664	3,837,435	2,423,608	7,560,984	452,467	761,444
Insurance recoveries	0	0	0	0	0	0	0	0	(5,220)
Transfers in	40,061,335	30,144,579	34,514,686	28,342,938	36,121,101	35,039,634	45,993,291	75,560,096	52,606,622
Transfers out	(39,341,701)	(31,199,155)	(35,141,170)	(37,435,126)	(42,406,136)	(42,754,981)	(54,743,289)	(83,055,404)	(60,706,166)
Total other financing sources (uses)	41,719,371	4,971,552	11,655,465	54,512,873	6,966,980	(4,293,487)	(989,014)	(2,842,841)	(6,313,320)
Net change in fund balances	\$ 32,881,384	\$ (23,153,458)	\$ (2,914,575)	\$ 39,067,342	\$ 354,820	\$ 11,812,675	\$ 20,195,148	\$ (13,246,890)	\$ (15,476,078)
Debt services as a percentage of noncapital expenditures	5.60%	5.28%	4.95%	5.43%	6.19%	5.46%	4.65%	4.27%	4.53%

Note: Changes in net assets on this schedule do not include prior period adjustments or changes in application of accounting principles. Therefore this schedule does not account for the total change in net assets from one year to the next.

**CLARK COUNTY, WASHINGTON**  
**Tax Revenues by Source, Governmental Funds \***  
**Last Ten Fiscal Years**  
**(modified basis of accounting)**

Year	Property Tax	Sales and Use Tax	Excise & Other Taxes	Total
2000	63,062,994	20,916,369	7,281,981	91,261,344
2001	62,732,140	21,470,875	10,620,878	94,823,893
2002	66,465,730	22,131,848	11,546,702	100,144,280
2003	70,611,479	23,627,331	13,932,238	108,171,048
2004	72,382,692	26,309,287	15,527,887	114,219,866
2005	77,438,157	29,974,783	19,595,319	127,008,259
2006	83,157,251	23,432,988	19,214,552	125,804,791
2007	87,601,499	30,057,274	16,590,703	134,249,476
2008	90,349,257	32,265,754	13,013,691	135,628,702
2009	92,511,318	25,991,421	13,001,507	131,504,246

\* Includes General, Special Revenue, Debt Service, and Capital Project Funds



**CLARK COUNTY, WASHINGTON**  
**ASSESSED AND ESTIMATED VALUE OF TAXABLE PROPERTY**  
**Last Ten Fiscal Years**

	Real Property (1)		Personal Property (1)		Less Tax Exempt property (\$ Billions)	Total (2)		Percentage of Assessed to Estimated Actual Value	Total Direct Tax Rate
	Assessed Value (\$ Billions)	Estimates (3) Actual Value (\$ Billions)	Assessed Value (\$ Billions)	Estimates (3) Actual Value (\$ Billions)		Assessed Value (\$ Billions)	Estimates (3) Actual Value (\$ Billions)		
2000	\$22.05	\$23.94	\$0.90	\$0.93	N/A	\$22.95	\$24.87	92.28%	3.92
2001	\$23.00	\$24.53	\$0.92	\$0.96	N/A	\$23.92	\$25.48	93.87%	3.87
2002	\$24.63	\$25.81	\$0.87	\$0.90	N/A	\$25.50	\$26.72	95.46%	3.80
(4) 2003	\$26.52	\$27.80	\$0.77	\$0.79	N/A	\$27.29	\$28.59	95.44%	3.56
2004	\$28.85	\$30.34	\$0.72	\$0.73	N/A	\$29.57	\$31.07	95.17%	3.61
2005	\$33.46	\$35.37	\$1.11	\$1.11	N/A	\$34.57	\$36.48	94.76%	3.32
2006	\$41.94	\$42.45	\$1.23	\$1.32	N/A	\$43.17	\$43.77	98.62%	3.09
2007	\$47.00	\$49.42	\$1.35	\$1.42	\$0.73	\$47.62	\$50.08	95.10%	2.69
2008	\$47.11	\$50.77	\$1.13	\$1.24	\$0.74	\$47.50	\$51.19	92.78%	2.68
2009	\$40.09	\$45.92	\$1.45	\$1.57	\$0.45	\$41.09	\$46.98	87.46%	3.40

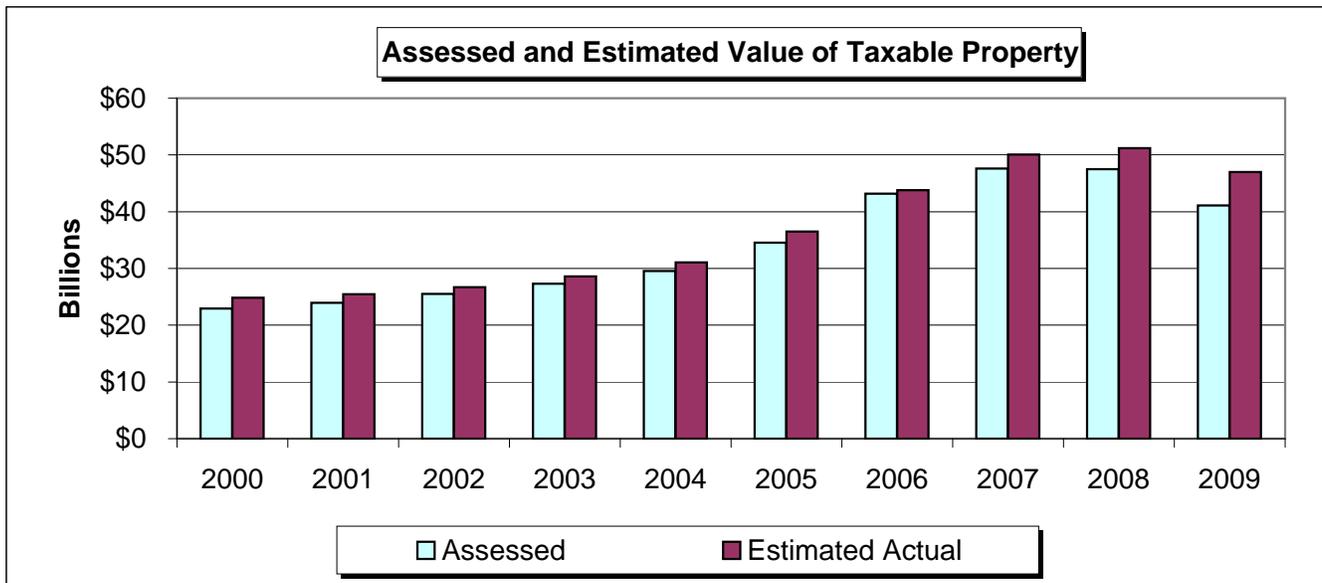
(1) Property assessed at 100% of fair value.

(2) The total assessed value for this table excludes personal utilities valuations.

(3) Estimated actual values are based on the State Department of Revenue ratio.

(4) The decrease in personal property is due to reclassification of some specific personal property to real property.

Note: Prior to 2007, exempt property was deducted from the real and personal property amounts and not shown separately.



**CLARK COUNTY, WASHINGTON**  
**Principal Property Taxpayers**  
**Current Period and Ten Years Prior**  
**(amounts expressed in millions)**

Taxpayer	Type of Business	2009			1999		
		Taxable Assessed	Rank	Percentage of Total Assessed	Taxable Assessed	Rank	Percentage of Total Assessed
		Value		Value	Value		Value
SEH America	Micro-electronics	\$ 312.95	1	0.75%	\$ 236.17	3	1.07%
Columbia Tech Center	Investment Co	208.56	2	0.50%	-		-
Georgia Pacific*	Paper Products	198.25	3	0.48%	245.34	2	1.12%
Wafertech	Micro-electronics	139.29	4	0.34%	478.43	1	2.18%
NW Natural Gas	Gas Utility	88.58	5	0.21%	52.09	9	0.24%
The Vancouver Clinic	Healthcare	83.61	6	0.20%	-		-
Vancouver Mall	Land holding	73.57	7	0.18%	-		-
Legacy Health	Hospitals	71.99	8	0.17%	-		-
Wal-Mart	Retail	71.30	9	0.17%	-		-
Angelo Property Co LP	Property investment	70.80	10	0.17%	-		-
Pacificorp	Electric Utility	-		-	56.82	8	0.26%
Hewlett Packard	Micro-electronics	-		-	169.83	4	0.77%
US West Communications	Telephone Utility	-		-	102.06	5	0.46%
Electric Lightwave	Telephone Utility	-		-	76.51	6	0.35%
Frito Lay	Food Distributor	-		-	57.73	7	0.26%
Sharp Microelectronics Lab	Micro-electronics	-		-	47.84	10	0.22%
<b>Totals</b>		<b>\$ 1,318.90</b>		<b>3.17%</b>	<b>\$ 1,522.82</b>		<b>6.93%</b>

\* formerly Fort James

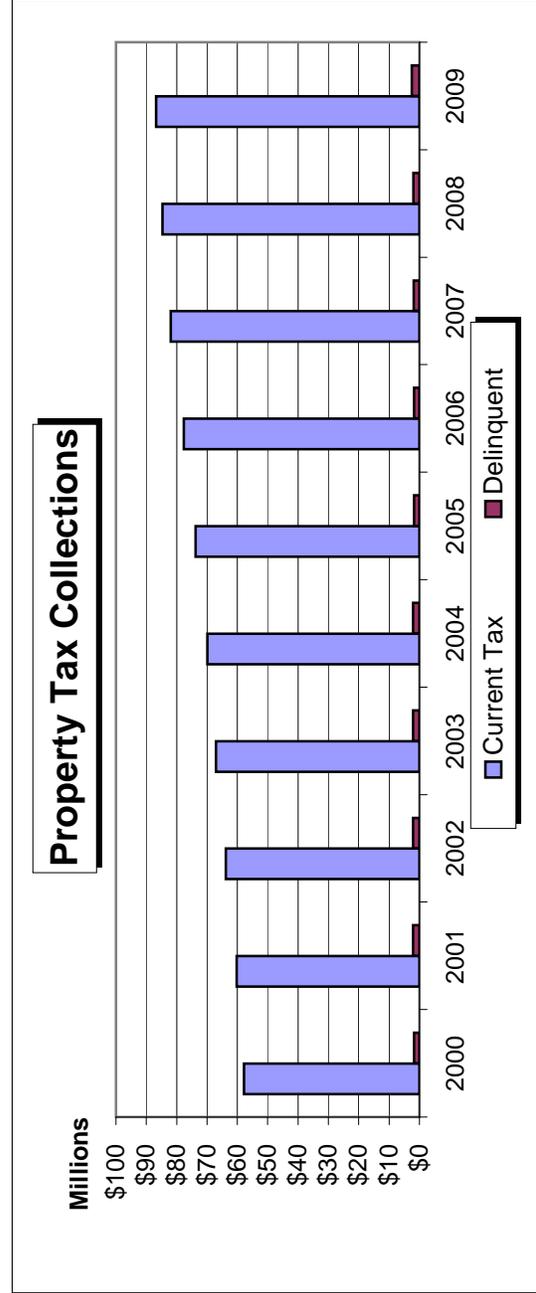
Source: Clark County Assessor's Department

**CLARK COUNTY, WASHINGTON  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

Fiscal Year Ended December 31	Total Tax Levy	Current Tax Collection	Percent Collected	Delinquent Tax Collection	Total Tax Collection	Outstanding Delinquent Taxes Current Year	Percent of Total Tax Collections To Tax Levy	Percent of Delinquent Taxes to Tax Levy
2000	\$ 59,821,656	\$ 57,770,731	96.57%	\$ 1,798,423	\$ 59,569,154	\$ 2,110,478	99.58%	3.53%
2001	\$ 62,680,691	\$ 60,191,707	96.03%	\$ 2,108,386	\$ 62,300,093	\$ 2,337,034	99.39%	3.73%
2002	\$ 66,128,191	\$ 63,817,355	96.51%	\$ 2,083,169	\$ 65,900,524	\$ 2,233,689	99.66%	3.38%
2003	\$ 69,111,795	\$ 67,008,768	96.96%	\$ 2,098,525	\$ 69,107,293	\$ 1,960,506	99.99%	2.84%
2004	\$ 72,015,555	\$ 69,849,794	96.99%	\$ 2,054,293	\$ 71,904,087	\$ 1,756,394	99.85%	2.44%
2005	\$ 75,694,765	\$ 73,788,302	97.48%	\$ 1,812,975	\$ 75,601,277	\$ 1,845,920	99.88%	2.44%
2006	\$ 80,306,791	\$ 77,696,491	96.75%	\$ 1,810,136	\$ 79,506,627	\$ 1,935,717	99.00%	2.41%
2007	\$ 85,117,733	\$ 81,905,754	96.23%	\$ 1,926,728	\$ 83,832,482	\$ 2,862,176	98.49%	3.36%
2008	\$ 88,036,455	\$ 84,656,771	96.16%	\$ 2,038,833	\$ 86,695,604	\$ 3,169,061	98.48%	3.60%
2009	\$ 90,327,048	\$ 86,771,518	96.06%	\$ 2,544,156	\$ 89,315,674	\$ 3,272,010	98.88%	3.62%

Note: This includes tax levies for the County's General, Special Revenue, Debt Service, and Capital Projects Funds. This report does not crossfoot, as it does not take into account cancellations or supplements made during the year, nor adjustments made for city annexations.

Source: Clark County Treasurer's Office



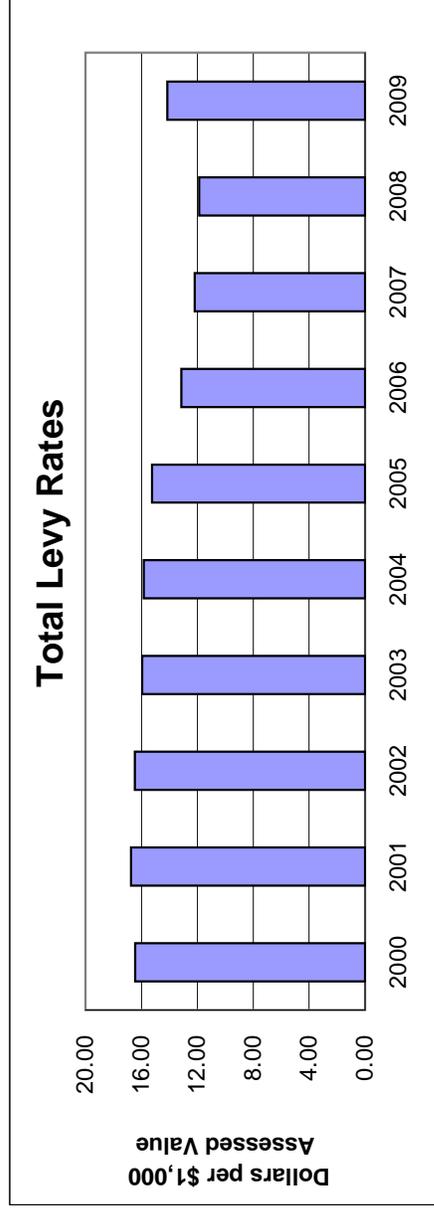
**CLARK COUNTY, WASHINGTON**  
**Property Tax Rates**  
**Direct and Overlapping Governments**  
**Last Ten Fiscal Years**  
**(per \$1,000 of assessed value)**

Levy Year *	Clark County Direct Rates**				Overlapping Rates										Total Direct & Overlapping
	General Fund	County Funds	Total County	Other	School Districts	Fire Districts	Cemetery Districts	Ports	Cities & Towns	State of Washington	Public Library				
2000	1.56	2.36	3.92	4.12	1.21	0.07	0.41	3.10	3.02	0.61	16.46				
2001	1.58	2.29	3.87	4.29	1.28	0.07	0.42	3.12	3.09	0.60	16.74				
2002	1.57	2.23	3.80	4.25	1.28	0.07	0.42	3.12	2.92	0.60	16.46				
2003	1.51	2.05	3.56	4.22	1.38	0.07	0.41	2.98	2.77	0.56	15.95				
2004	1.47	2.14	3.61	4.09	1.41	0.07	0.40	3.00	2.73	0.52	15.83				
2005	1.34	1.98	3.32	4.07	1.41	0.07	0.40	2.72	2.73	0.53	15.25				
2006	1.13	1.96	3.09	3.12	1.08	0.05	0.30	2.36	2.73	0.41	13.14				
2007	1.05	1.64	2.69	3.22	1.03	0.04	0.28	2.08	2.47	0.37	12.18				
2008	1.12	1.56	2.68	3.44	1.00	0.05	0.29	2.13	1.89	0.39	11.87				
2009	1.30	2.10	3.40	4.23	1.09	0.06	0.33	2.42	2.02	0.59	14.14				

\* Taxes collected in the following year.

\*\* State legislation and voter approved initiatives limit the annual property tax increase to 1% or the Implicit Price Deflator (IPD), whichever is less.

Source: Clark County Assessor's Office



Total Levy Rates

Source: Clark County Assessor's Department

**CLARK COUNTY, WASHINGTON**  
**Ratio of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

Year	Governmental Activities			Business Type Activities			Total Primary Government	Percentage of Personal Income	Total Debt Per Capita*
	General Obligation Bonds	Special Assessment Bonds	Capital Lease	General Obligation Bonds	Revenue Bonds	Capital Lease			
2000	66,965,459	518,954	11,378	2,124,541	47,255,000	0	116,875,332	1.16%	338.54
2001	99,467,420	413,954	7,012	1,827,580	41,790,000	0	143,505,966	1.35%	406.99
2002	94,799,359	408,954	1,318,500	610,641	39,745,000	0	136,882,454	1.28%	369.55
2003	98,012,520	408,954	1,231,077	287,480	37,600,000	0	137,540,031	1.24%	369.43
2004	150,053,149	263,954	1,141,605	146,851	28,975,000	0	180,580,559	1.55%	471.12
2005	149,640,000	228,954	1,024,445	0	27,020,000	0	177,913,399	1.42%	454.44
2006	142,675,000	228,954	950,717	0	24,950,000	0	168,804,671	1.25%	418.35
2007	136,970,000	18,954	848,948	0	22,900,000	0	160,737,902	0.96%	387.32
2008	131,365,000	18,954	8,730,128	0	20,750,000	0	160,864,082	1.06%	379.22
2009	125,575,000	18,954	8,163,496	0	18,500,000	0	152,257,450	NA	353.10

Source: Clark County Treasurer's Office

\* Population data can be found on the Schedule of Demographic and Economic Statistics in this section

**CLARK COUNTY, WASHINGTON**  
**Ratio of General Bonded Debt Outstanding**  
**Last Ten Fiscal Years**

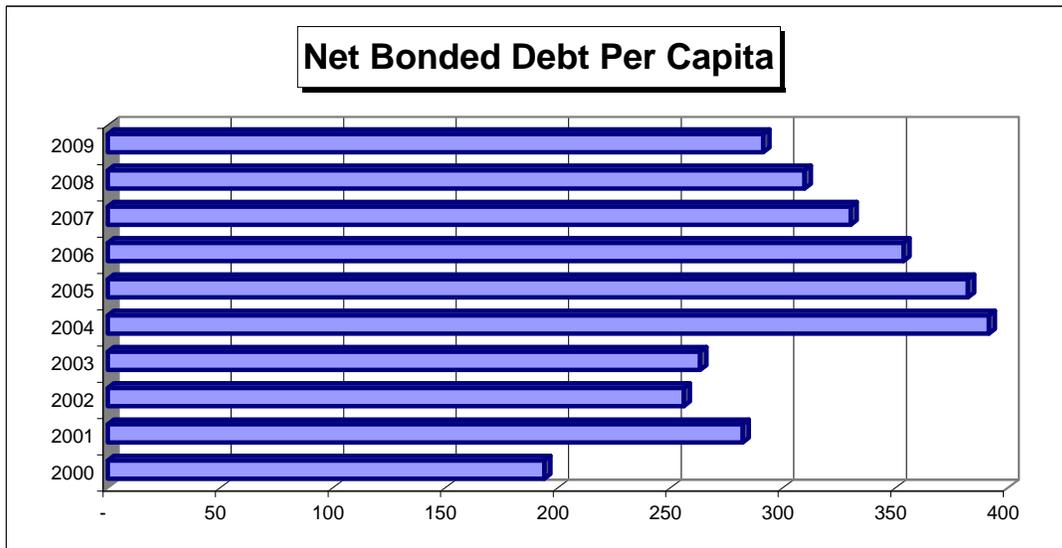
Year	Population (1)	taxable property Assessed Value (2)	Gross Bonded Debt (3)	Less Debt Services Moneys Available	Less Debt Payable From Enterprise Fund Revenues (4)	Net Bonded Debt	Percentage of Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2000	345,238	23,211,936,257	69,090,000	0	2,124,541	66,965,459	0.29%	194
2001	352,600	24,217,063,604	101,295,000	0	1,827,580	99,467,420	0.41%	282
2002	370,400	25,776,168,312	95,410,000	0	610,641	94,799,359	0.37%	256
2003	372,300	27,461,073,999	98,300,000	0	287,480	98,012,520	0.36%	263
2004	383,300	29,591,994,441	150,200,000	0	146,851	150,053,149	0.51%	391
2005	391,500	34,239,969,989	149,640,000	0	0	149,640,000	0.44%	382
2006	403,500	42,831,709,397	142,675,000	0	0	142,675,000	0.33%	354
2007	415,000	48,017,610,071	136,970,000	0	0	136,970,000	0.29%	330
2008	424,200	47,496,112,073	131,365,000	0	0	131,365,000	0.28%	310
2009	431,200	41,545,366,908	125,575,000	0	0	125,575,000	0.30%	291

(1) Washington State Office of Financial Management (OFM)

(2) Clark County Assessor

(3) Amount does not include special assessment, capital leases or revenue bonds.

(4) These amounts include general obligation bonds that are being repaid from Sanitary Sewer Enterprise Funds.

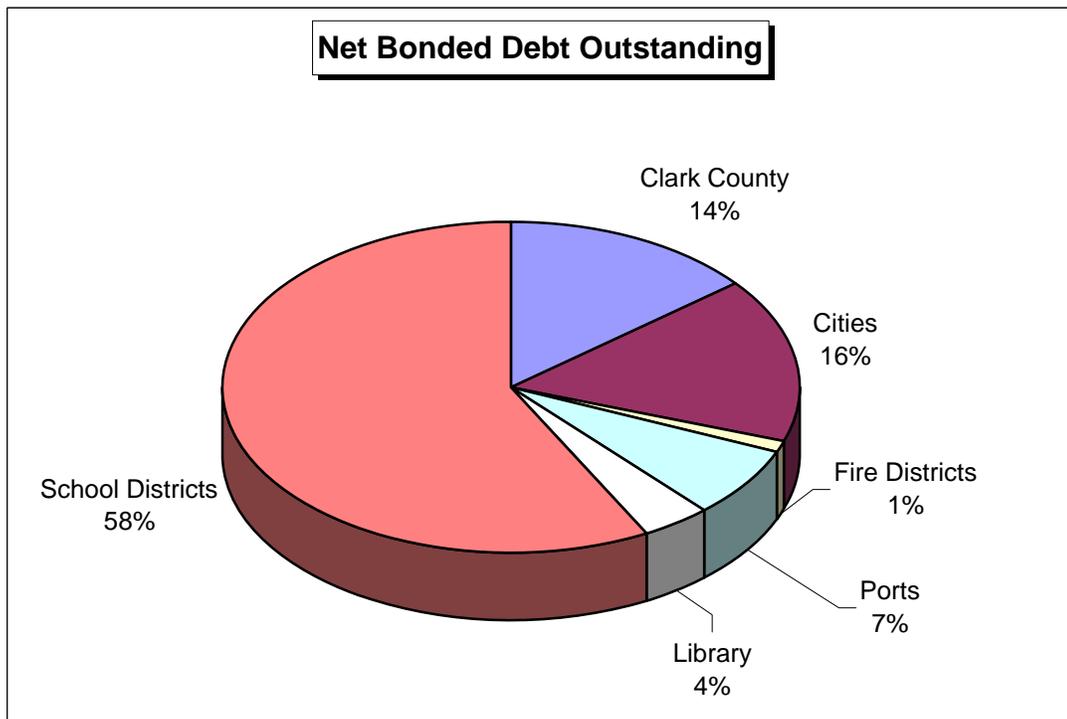


**CLARK COUNTY, WASHINGTON**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES BONDED DEBT**  
**GENERAL OBLIGATION BONDS**  
**As of December 31, 2009**

<u>Jurisdiction</u>	<u>Net Bonded Debt Outstanding</u>	<u>Percentage Applicable to Clark County</u>	<u>Amount Applicable to Clark County</u>
<u>Direct:</u>			
Clark County *	\$148,651,553	100%	\$148,651,553
<u>Overlapping:</u>			
Cities	169,076,984	100%	169,076,984
Fire Districts	10,365,366	100%	10,365,366
Ports	72,648,803	100%	72,648,803
Library	42,477,697	100%	42,477,697
School Districts	605,278,771	100%	605,278,771
Total Overlapping	\$899,847,621		\$899,847,621
Total Direct & Overlapping	<u>\$1,048,499,174</u>		<u>\$1,048,499,174</u>

\* Excludes amounts available for repayment in the debt service fund, if any.

Source: Clark County Treasurer's Office



**CLARK COUNTY, WASHINGTON**  
**Legal Debt Margin Information**  
**Legal Debt Margin Calculation for Year 2009**

Assessed Valuation *	\$41,545,366,908
Limited Tax General Obligation Debt Capacity (non-voted):	
Legal Limit @ 1 and 1/2 % on the assessed valuation	623,180,504
Less: Outstanding Debt	(152,159,075)
Add: available assets	24,654,345
Remaining Capacity (non-voted)	<u>495,675,774</u>
Total General Obligation Debt Capacity (voted and non-voted):	
Legal limit of 2 1/2% on the assessed valuation	1,038,634,173
Less: Outstanding Limited Tax General Obligation Bond Debt	
Remaining Capacity (voted and non-voted)	<u>\$1,038,634,173</u>

\* Does not include exempt assessed property values.

**CLARK COUNTY, WASHINGTON**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**  
**(in thousands)**

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Debt limit (non-voted)	\$ 348,179	\$ 363,256	\$ 386,643	\$ 411,916	\$ 443,880	\$ 513,600	\$ 642,476	\$ 720,264	\$ 712,442	\$ 623,181
Total net debt applicable to limit	69,090	101,295	115,064	119,007	147,898	157,807	155,790	150,896	154,977	152,159
Legal debt margin (voted and non-voted)	511,208	504,132	644,404	686,527	737,800	855,999	1,070,793	1,200,440	1,187,403	1,038,634
Total net debt applicable to the limit as a percentage of debt limit	19.84%	27.89%	29.76%	28.89%	33.32%	30.73%	24.25%	20.95%	21.75%	24.42%

Source: Clark County Treasurer's Office

**CLARK COUNTY, WASHINGTON  
SANITARY SEWER FUND  
REVENUE BONDS COVERAGE TEST**

<u>Year</u>	<u>Pledged Revenues (1)</u>	<u>Operating Revenues</u>	<u>Non-Operating Revenues</u>	<u>Operating Expenses (2)</u>	<u>Net Revenue Available for Debt Service</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Coverage (3)</u>
2000	4,623,095	2,191,585	861,734	1,652,323	6,024,091	1,860,000	2,763,095	4,623,095	1.30
2001	5,054,925	1,878,946	765,361	1,691,884	6,007,348	2,275,000	1,714,311	3,989,311	1.51
2002	4,446,608	1,928,108	133,866	1,893,319	4,615,263	2,045,000	2,114,492	4,159,492	1.11
2003	4,525,442	2,190,598	86,607	2,109,118	4,693,529	2,145,000	2,012,023	4,157,023	1.13
2004	3,952,879	2,190,598	72,824	2,263,519	3,952,782	1,860,000	1,724,021	3,584,021	1.10
2005	3,988,534	2,612,870	105,203	2,375,587	4,331,020	1,955,000	1,451,482	3,406,482	1.27
2006	4,160,381	2,612,870	219,489	2,563,504	4,429,236	2,070,000	1,339,750	3,409,750	1.30
2007	3,973,806	3,245,952	198,005	3,010,096	4,407,667	2,050,000	1,222,750	3,272,750	1.35
2008	3,653,509	3,245,952	191,591	3,018,299	4,072,753	2,150,000	1,124,000	3,274,000	1.24
2009	3,576,321	3,212,904	103,073	4,053,542	2,838,756	2,250,000	1,024,245	3,274,245	0.87
2010-2012						7,395,000	2,427,869	9,822,869	
2013-2016						11,105,000	1,434,896	12,539,896	

Note: The revenue bonds were first issued in 1995.

- (1) The bond covenants require Clark Regional Wastewater District (CRWWD) to pay Clark County for 100% of the debt service on the bonds. Pledged revenue includes revenue from CRWWD to cover the revenue bonds as well as an amount to cover Public Works Trust Fund loans which were issued for the Treatment Plant.
- (2) Total operating expense less depreciation.
- (3) System Coverage is shown in the table below which includes the additional amounts available for coverage from CRWWD.

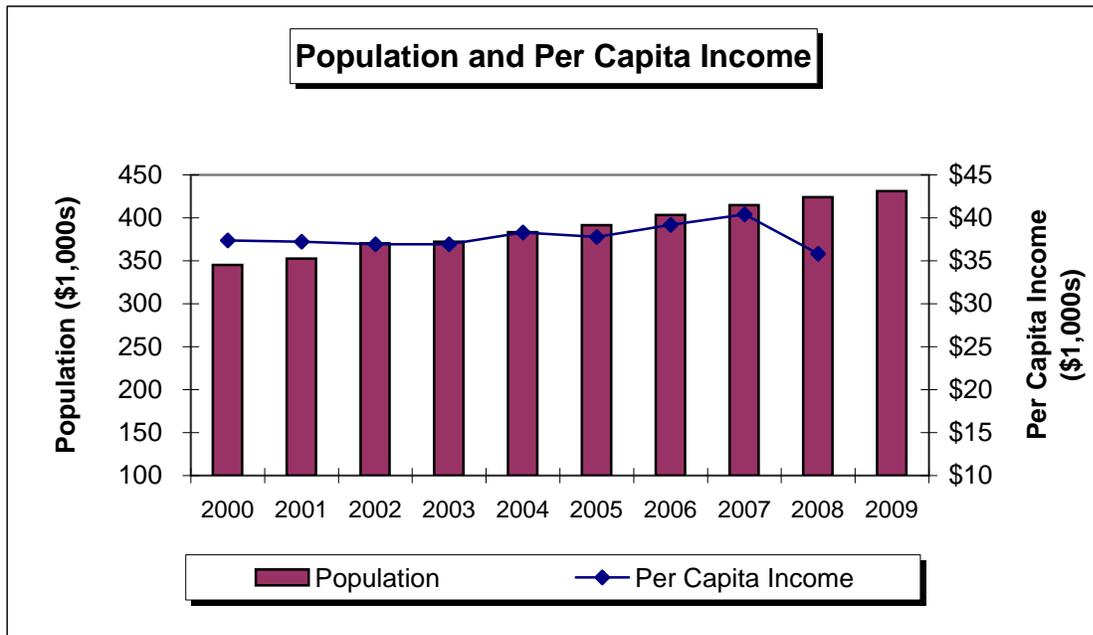
<u>Year</u>	<u>County Revenues</u>	<u>CRWD Net Revenues</u>	<u>Operating Expenses (1)</u>	<u>Available for Debt Service</u>	<u>Debt Service</u>	<u>Coverage</u>
2000	5,484,829	3,639,837	1,652,323	7,472,343	4,623,095	1.62
2001	5,820,286	4,231,841	1,691,884	8,360,243	3,989,311	2.10
2002	4,580,474	3,769,450	1,893,319	6,456,605	4,159,492	1.55
2003	4,612,049	4,191,291	2,109,118	6,694,222	4,157,023	1.61
2004	4,025,703	6,652,409	2,263,519	8,414,593	3,584,021	2.35
2005	4,093,737	8,274,518	2,375,587	9,992,668	3,406,482	2.93
2006	4,379,870	9,612,401	2,563,504	11,428,767	3,409,750	3.35
2007	4,171,811	8,517,492	3,010,096	9,679,207	3,272,750	2.96
2008	3,845,100	7,103,783	3,018,299	7,930,584	3,274,000	2.42
2009	3,679,394	6,050,204	4,053,542	5,676,056	3,274,245	1.73
2010-2012					9,822,869	
2013-2016					12,539,896	

**CLARK COUNTY, WASHINGTON  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
Last Ten Fiscal Years**

<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (2)</u>	<u>Per Capita Income (2)</u>	<u>School Enrollment (3)</u>	<u>Unemployment Rate (4)</u>
2000	345,238	12,900,508,346	\$37,367	64,208	4.6%
2001	352,600	13,118,130,400	\$37,204	65,512	7.8%
2002	370,400	13,679,983,200	\$36,933	67,406	8.2%
2003	372,300	13,750,155,900	\$36,933	68,912	8.9%
2004	383,300	14,674,257,200	\$38,284	71,408	6.4%
2005	391,500	14,785,389,000	\$37,766	73,707	5.1%
2006	403,500	15,810,744,000	\$39,184	77,391	4.6%
2007	415,000	16,771,810,000	\$40,414	79,610	5.4%
2008	424,200	15,198,413,000	\$35,828	76,782	10.5%
2009	431,200	NA	NA	77,846	13.7%

Sources:

- (1) Washington State Office of Fiscal Management
- (2) U S Bureau of Economic Analysis (Adjusted to 2007 dollars)
- (3) WA Office of the Superintendent of Public Instruction (<http://www.k12.wa.us/DataAdmin/default.aspx>) for years prior to 2009. In 2009 the information came from the individual school district offices.
- (4) Washington State Employment Security



**Clark County, Washington  
Principal Employers  
Current and Ten Years Ago**

Employers	2009 (1)		2000 (2)		Percentage of Total County Employment	Percentage of Total County Employment
	Employees	Rank	Employees	Rank		
Vancouver School District	3,412	1	2,808	1	1.56%	1.53%
Evergreen School District	3,224	2	2,328	3	1.47%	1.27%
Southwest WA Medical Center	2,625	3	2,652	2	1.20%	1.45%
Clark County	1,684	4	1,473	8	0.77%	0.80%
Fred Meyer	1,405	5	1,500	7	0.64%	0.82%
City of Vancouver	1,100	6	-	-	0.50%	-
Battle Ground School District	1,006	7	-	-	0.46%	-
WaferTech	950	8	1,250	9	0.43%	0.68%
Wells Fargo & Co.	942	9	-	-	0.43%	-
SEH America	842	10	1,650	5	0.38%	0.90%
Hewlett Packard	-	-	1,900	4	-	1.04%
Fort James Corporation	-	-	1,500	6	-	0.82%
Safeway Stores	-	-	1,172	10	-	0.64%
<b>Totals</b>	<b>17,190</b>		<b>18,233</b>		<b>7.85%</b>	<b>9.94%</b>

**Total employment (3)** 218,980

183,370

- (1) Vancouver Business Journal 2010 Book of Lists
- (2) Vancouver Business Journal
- (3) Total employment from Washington State Employment Security Department

**CLARK COUNTY, WASHINGTON**  
**Full-time Equivalent Clark County Employees by Function/Program**  
**Last Three Biennium's**

<u>Function/Program</u>	<u>2005/2006</u>	<u>2007/2008</u>	<u>2009/2010</u>
<u>General Government</u>	225.93	232.15	186.7
Assessor/GIS	77.13	74.75	66.35
Auditor/Elections	47.1	46.6	42.6
Treasurer	33.5	29	25.5
Commissioners	12	13	11
Countywide/ESA services	4.2	2.9	0
Fair	1	0	0
Coop Extension	3	3	1.5
Board of Equalization	2	2	2
Long Range Planning	12	12.5	10.5
Animal Control	10.5	10	5.25
Code Enforcement	9.5	10	4.95
Fire Marshal	9	9	7.65
Weed Management	5	10	0
Elections	9.4	9.4	9.4
<u>Public Safety</u>	779.83	864	805.52
County Clerk	40	49	44.54
District Court	48.17	54	46.88
Superior Court	27	33	34
Juvenile	94.5	95.5	92.5
Sheriff	219.5	253.5	235.5
Custody	165	182	167
Child Justice Center	5	5	4
Prosecuting Attorney/Child Support	104.66	112	102.25
Medical Examiner	6	7	7.25
Corrections	70	73	71.6
<u>Public Works</u>	260	290.9	295.9
<u>Community Development</u>	116.5	96.5	38.1
<u>Community Services</u>	71.25	104.00	106.00
<u>Public Health</u> *	143.55	147.40	94.85
<u>Internal Services</u>	141.4	165.8	150.1
Budget and Information Services	53	56	47
Human Resources	14.55	18	17.35
General Services/loss Control	23.3	26.3	25
Facilities	32.5	45.5	41
Public Information	6	6	6.7
Data Processing	12.05	14	13
<b>Grand Total</b>	<b>1,738.46</b>	<b>1,900.75</b>	<b>1,677.09</b>

Source: Clark County Budget Office Biennial Budget

**Clark County, Washington**  
**Capital Asset Statistics By Function**  
**Last Ten Fiscal Years**

<b>Function</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<u>Public Safety</u>										
Sheriff Patrol Units - Vehicles	136	141	151	161	n/a	123	126	136	163	161
Sheriff Patrol Units - Boats	2	2	2	2	2	2	2	4	6	6
<u>Transportation</u>										
Paved Roads (miles)	1,082	1,095	1,103	1,109	1,149	1,075	1,109	1,109	1,106	1,104
Streetlights						450	550	550	553	546
Traffic Signals	n/a	n/a	77	n/a	90	93	93	93	91	90
Railroad Tracks (miles)	33	33	33	33	33	33	33	33	33	33
<u>Culture and Recreation</u>										
Regional Parks	8	8	8	8	8	8	8	8	9	9
Parks Acreage (developed)	1,102	1,102	1,102	1,102	1,102	1,102	1,102	1,102	1,442	1,442
Exhibition Hall	0	0	0	0	1	1	1	1	1	1
Amphitheater	0	0	0	1	1	1	1	1	1	1
Golf Course	1	1	1	1	1	1	1	1	1	1
<u>Sewer</u>										
County Treatment Plant	1	1	1	1	1	1	1	1	1	1
Sanitary Sewers (miles) *			6	6	6	6	6	7.3	13.9	13.9
Average Daily Treatment (millions of gallons per day)	n/a	n/a	5.85	6.51	6.49	6.69	7.30	7.02	6.86	6.80
Total Maximum Design Flow (millions of gallons per day)	n/a	n/a	10.3	10.3	10.3	10.3	10.3	10.3	10.3	15.0

\* A new force main and interceptor line were near completion in 2008, as part of an upgrade at the Salmon Creek Treatment Plant.

Sources: Various County departments

Note: No capital asset indicators are available for general government function

**CLARK COUNTY, WASHINGTON**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<u>Transportation</u>										
Road - Paved Center-Line Miles (A)	1,082	1,095	1,103	1,109	1,149	1,075	1,109	1,109	1,116	1,104
<u>Public Safety</u>										
Fire Inspections (B)	2,552	2,764	2,564	2,944	3,064	3,344	2,434	2,281	2,204	2,058
Number of Paid Firefighters (C)	109	124	127	168	172	148	144	141	141	136
Number of Law Enforcement Employees:										
Commissioned (D)	124	129	128	128	122	123	127	146	152	143
Non commissioned (D)	261	258	256	256	254	268	246	261	265	257
Average Daily Jail Population	629	715	733	724	694	772	790	769	740	714
<u>Building Department (E):</u>										
Permits Issued	2,157	2,621	2,549	2,749	2,744	2,142	1,942	1,703	887	711
Value of Buildings (000's)	\$269,491	\$363,343	\$364,245	\$367,408	\$470,384	\$515,095	\$468,996	\$405,102	\$209,959	#####
<u>Judicial (F)</u>										
District Court Filings	32,999	42,629	52,166	52,265	47,790	50,731	61,562	60,607	51,783	47,818
Superior Court Filings	13,435	13,480	13,549	14,334	15,221	14,940	14,187	14,553	14,739	15,497
<u>General Government</u>										
General Election (G) *										
Number of Registered Voters	183,249	179,182	174,687	173,952	207,611	194,211	189,269	188,946	253,223	215,626
Number of Votes	137,290	63,277	93,975	54,680	172,277	101,149	116,505	81,866	184,704	93,915
Percentage of Reg. Voters Voting	74.9%	35.3%	53.8%	31.4%	83.0%	52.1%	61.6%	43.3%	72.9%	43.6%
Public Schools (H)										
Number of students	62,907	65,512	67,406	68,912	71,408	73,707	77,391	79,610	76,782	77,846

\* During the presidential elections (every four years) there is a larger voter turnout and often a surge in voter registration.

Sources:

- (A) Clark County Public Works Dept.
- (B) Clark County Fire Marshal
- (C) Clark County Fire Districts
- (D) Clark County Sheriff's Department
- (E) Clark County Dept of Community Development
- (F) Clark County Clerk's office
- (G) Clark County Elections Dept
- (H) WA Office of the Superintendent of Public Instruction & Individual School District Administrative Offices