

**Clark County Washington
County Building Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008**

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	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
Fund 1011				
<u>Revenues</u>				
Non-business licenses and permits	\$ 12,142,837	\$ 12,142,837	\$ 6,636,400	\$ (5,506,437)
Total licenses and permits	12,142,837	12,142,837	6,636,400	(5,506,437)
State grants	0	0	19,860	19,860
Intergovernmental revenues	54,500	0	0	0
Total intergovernmental	54,500	0	19,860	19,860
General government fees	17,800	17,800	8,751	(9,049)
Public safety	0	0	152,460	152,460
Physical environment	284,666	284,666	395,344	110,678
Transportation	457,042	457,042	634,413	177,371
Economic environment	10,063,710	10,063,710	5,055,379	(5,008,331)
Interfund revenues	1,374,444	4,368,810	4,008,389	(360,421)
Total charges for services	12,197,662	15,192,028	10,254,736	(4,937,292)
Interest earnings	0	0	21,801	21,801
Other revenues	0	0	18,665	18,665
Total miscellaneous	0	0	40,466	40,466
Total revenues	24,394,999	27,334,865	16,951,462	(10,383,403)
<u>Expenditures</u>				
Public safety				
Personal services	6,248,195	6,263,483	4,818,958	1,444,525
Supplies	128,928	166,528	98,199	68,329
Other services and charges	89,409	89,409	216,259	(126,850)
Interfund payment for services	932,640	2,572,773	2,283,710	289,063
Total public safety	7,399,172	9,092,193	7,417,126	1,675,067
Physical environment				
Personal services	127,410	0	0	0
Other services and charges	109,000	0	0	0
Total physical environment	236,410	0	0	0

Clark County Washington
County Building Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

	Original 2007/2008 <u>Budget</u>	Final 2007/2008 <u>Budget</u>	Actual Biennium <u>To Date</u>	Variance with Final Budget Positive <u>(Negative)</u>
Transportation				
Personal services	290,218	0	0	0
Supplies	10,000	0	0	0
Other services and charges	5,000	0	0	0
Interfund payment for services	(66,324)	0	0	0
Total transportation	<u>238,894</u>	<u>0</u>	<u>0</u>	<u>0</u>
Economic environment				
Personal services	12,305,522	12,113,756	11,309,287	804,469
Supplies	432,151	432,151	168,636	263,515
Other services and charges	1,610,601	1,648,401	964,117	684,284
Interfund payment for services	2,948,454	5,331,414	5,094,240	237,174
Total economic environment	<u>17,296,728</u>	<u>19,525,722</u>	<u>17,536,280</u>	<u>1,989,442</u>
Debt service: interest	0	0	47,250	(47,250)
Total expenditures	<u>25,171,204</u>	<u>28,617,915</u>	<u>25,000,656</u>	<u>3,617,259</u>
Excess (deficiency) of revenues over expenditures	(776,205)	(1,283,050)	(8,049,194)	(6,766,144)
<u>Other Financing Sources (Uses)</u>				
Transfers in	(459,834)	4,350,159	4,350,157	(2)
Total other financing sources (uses)	<u>(459,834)</u>	<u>4,350,159</u>	<u>4,350,157</u>	<u>(2)</u>
Net change in fund balance	(1,236,039)	3,067,109	(3,699,037)	(6,766,146)
Fund balance as of January 1	2,306,845	2,306,845	978,382	(1,328,463)
Fund balance as of December 31	<u>\$ 1,070,806</u>	<u>\$ 5,373,954</u>	<u>\$ (2,720,655)</u>	<u>\$ (8,094,609)</u>

Clark County Washington
Sheriff Special Investigation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
Fund 1015				
<u>Revenues</u>				
Fines and forfeitures	\$ 160,000	\$ 160,000	\$ 126,343	\$ (33,657)
Total fines & forfeitures	160,000	160,000	126,343	(33,657)
Interest earnings	24,000	24,000	19,590	(4,410)
Donations	0	0	12,416	12,416
Other revenues	21,000	21,000	4,122	(16,878)
Total miscellaneous	45,000	45,000	36,128	(8,872)
Total revenues	205,000	205,000	162,471	(42,529)
Excess (deficiency) of revenues over expenditures	205,000	205,000	162,471	(42,529)
<u>Other Financing Sources (Uses)</u>				
Transfers out	(109,500)	(274,500)	(80,000)	194,500
Total other financing sources (uses)	(109,500)	(274,500)	(80,000)	194,500
Net change in fund balance	95,500	(69,500)	82,471	151,971
Fund balance as of January 1	239,285	239,285	177,156	(62,129)
Fund balance as of December 31	\$ 334,785	\$ 169,785	\$ 259,627	\$ 89,842

**Clark County Washington
Veterans Assistance Fund**
**Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008**

Fund 1019	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
General property taxes	\$ 571,876	\$ 571,876	\$ 637,920	\$ 66,044
Timber harvest taxes	1,316	1,316	1,292	(24)
Excise and other taxes	1,446	1,446	1,876	430
Total taxes	<u>574,638</u>	<u>574,638</u>	<u>641,088</u>	<u>66,450</u>
Interest earnings	70,000	70,000	114,215	44,215
Rents and royalties	0	0	153	153
Total miscellaneous	<u>70,000</u>	<u>70,000</u>	<u>114,368</u>	<u>44,368</u>
Total revenues	<u>644,638</u>	<u>644,638</u>	<u>755,456</u>	<u>110,818</u>
<u>Expenditures</u>				
Economic environment				
Personal services	23,278	73,278	56,369	16,909
Supplies	2,000	2,000	0	2,000
Other services and charges	1,095,000	1,315,000	1,140,626	174,374
Interfund payment for services	52,000	52,000	49,632	2,368
Total economic environment	<u>1,172,278</u>	<u>1,442,278</u>	<u>1,246,627</u>	<u>195,651</u>
Total expenditures	<u>1,172,278</u>	<u>1,442,278</u>	<u>1,246,627</u>	<u>195,651</u>
Excess (deficiency) of revenues over expenditures	(527,640)	(797,640)	(491,171)	306,469
<u>Other Financing Sources (Uses)</u>				
Sale of capital assets	4,900	4,900	6,289	1,389
Total other financing sources (uses)	<u>4,900</u>	<u>4,900</u>	<u>6,289</u>	<u>1,389</u>
Net change in fund balance	(522,740)	(792,740)	(484,882)	307,858
Fund balance as of January 1	<u>1,353,966</u>	<u>122,017</u>	<u>1,499,544</u>	<u>1,377,527</u>
Fund balance as of December 31	<u>\$ 831,226</u>	<u>\$ (670,723)</u>	<u>\$ 1,014,662</u>	<u>\$ 1,685,385</u>

Clark County Washington
Criminal Victim Witness Assistance Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 1022	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
State grants	\$ 14,200	\$ 274,940	\$ 48,212	\$ (226,728)
Total intergovernmental	14,200	274,940	48,212	(226,728)
General government fees	445,372	445,372	591,282	145,910
Total charges for services	445,372	445,372	591,282	145,910
Interest earnings	18,000	18,000	35,415	17,415
Total miscellaneous	18,000	18,000	35,415	17,415
Total revenues	477,572	738,312	674,909	(63,403)
<u>Expenditures</u>				
General government				
Personal services	516,152	741,604	633,252	108,352
Supplies	4,000	4,000	739	3,261
Other services and charges	104,512	139,800	71,790	68,010
Interfund payment for services	50,628	50,628	48,552	2,076
Total general government	675,292	936,032	754,333	181,699
Total expenditures	675,292	936,032	754,333	181,699
Excess (deficiency) of revenues over expenditures	(197,720)	(197,720)	(79,424)	118,296
<u>Other Financing Sources (Uses)</u>				
Transfers in	67,000	67,000	67,000	0
Total other financing sources (uses)	67,000	67,000	67,000	0
Net change in fund balance	(130,720)	(130,720)	(12,424)	118,296
Fund balance as of January 1	393,218	393,218	373,930	(19,288)
Fund balance as of December 31	\$ 262,498	\$ 262,498	\$ 361,506	\$ 99,008

Clark County Washington
Permanent Reserve Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 1030	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
Net change in fund balance	\$ 0	\$ 0	\$ 0	\$ 0
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>\$ 6,628,802</u>	<u>\$ 500,000</u>

Clark County Washington
Weed Management Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 1047	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
State grants	\$ 94,734	\$ 109,734	\$ 184,892	\$ 75,158
Intergovernmental revenues	255,484	329,984	365,395	35,411
Total intergovernmental	350,218	439,718	550,287	110,569
Interest earnings	1,600	1,600	8,972	7,372
Total miscellaneous	1,600	1,600	8,972	7,372
Total revenues	351,818	441,318	559,259	117,941
<u>Expenditures</u>				
Physical environment				
Personal services	1,039,975	1,143,871	1,120,182	23,689
Supplies	30,976	40,276	88,289	(48,013)
Other services and charges	226,016	329,830	251,257	78,573
Capital outlay	52,750	64,750	30,211	34,539
Interfund payment for services	133,412	136,348	152,535	(16,187)
Total physical environment	1,483,129	1,715,075	1,642,474	72,601
Total expenditures	1,483,129	1,715,075	1,642,474	72,601
Excess (deficiency) of revenues over expenditures	(1,131,311)	(1,273,757)	(1,083,215)	190,542
<u>Other Financing Sources (Uses)</u>				
Transfers in	941,970	1,084,416	1,024,416	(60,000)
Total other financing sources (uses)	941,970	1,084,416	1,024,416	(60,000)
Net change in fund balance	(189,341)	(189,341)	(58,799)	130,542
Fund balance as of January 1	228,331	228,331	148,084	(80,247)
Fund balance as of December 31	\$ 38,990	\$ 38,990	\$ 89,285	\$ 50,295

Clark County Washington
Developmental Disability Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 1953	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
General property taxes	\$ 756,268	\$ 756,268	\$ 1,120,245	\$ 363,977
Timber harvest taxes	1,300	1,300	2,220	920
Excise and other taxes	1,654	1,654	3,249	1,595
Total taxes	<u>759,222</u>	<u>759,222</u>	<u>1,125,714</u>	<u>366,492</u>
Federal entitlements	0	0	1	1
State grants	6,991,458	6,991,458	6,895,435	(96,023)
Intergovernmental revenues	0	0	225,352	225,352
Total intergovernmental	<u>6,991,458</u>	<u>6,991,458</u>	<u>7,120,788</u>	<u>129,330</u>
Interest earnings	3,600	3,600	74,258	70,658
Rents and royalties	100	100	267	167
Donations	0	0	100	100
Other revenues	0	0	36,019	36,019
Total miscellaneous	<u>3,700</u>	<u>3,700</u>	<u>110,644</u>	<u>106,944</u>
Total revenues	<u>7,754,380</u>	<u>7,754,380</u>	<u>8,357,146</u>	<u>602,766</u>
<u>Expenditures</u>				
Health and human services				
Personal services	801,959	936,959	912,564	24,395
Supplies	1,000	1,000	13,222	(12,222)
Other services and charges	6,780,368	7,045,368	6,767,072	278,296
Interfund payment for services	201,730	201,730	320,461	(118,731)
Total health and human services	<u>7,785,057</u>	<u>8,185,057</u>	<u>8,013,319</u>	<u>171,738</u>
Debt service: interest	0	0	1	(1)
Total expenditures	<u>7,785,057</u>	<u>8,185,057</u>	<u>8,013,320</u>	<u>171,737</u>
Excess (deficiency) of revenues over expenditures	(30,677)	(430,677)	343,826	774,503
<u>Other Financing Sources (Uses)</u>				
Sale of capital assets	6,726	6,726	10,737	4,011
Total other financing sources (uses)	<u>6,726</u>	<u>6,726</u>	<u>10,737</u>	<u>4,011</u>
Net change in fund balance	(23,951)	(423,951)	354,563	778,514
Fund balance as of January 1	856,659	856,659	812,993	(43,666)
Fund balance as of December 31	<u>\$ 832,708</u>	<u>\$ 432,708</u>	<u>\$ 1,167,556</u>	<u>\$ 734,848</u>

Clark County Washington
Substance Abuse Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
Fund 1954				
<u>Revenues</u>				
Federal grants -- indirect	\$ 4,575,890	\$ 4,575,890	\$ 3,979,602	\$ (596,288)
State grants	5,883,832	5,883,832	6,410,219	526,387
State entitlements	240,000	240,000	265,901	25,901
Intergovernmental revenues	0	0	344,054	344,054
Total intergovernmental	10,699,722	10,699,722	10,999,776	300,054
Health & human services	0	0	35,693	35,693
Total charges for services	0	0	35,693	35,693
Interest earnings	0	0	80,810	80,810
Rents and royalties	0	0	8,150	8,150
Donations	0	0	1,400	1,400
Other revenues	0	0	527	527
Total miscellaneous	0	0	90,887	90,887
Total revenues	10,699,722	10,699,722	11,126,356	426,634
<u>Expenditures</u>				
Health and human services				
Personal services	1,280,011	1,280,011	1,246,906	33,105
Supplies	1,000	1,000	35,923	(34,923)
Other services and charges	11,617,770	14,550,952	11,343,554	3,207,398
Interfund payment for services	253,530	253,530	516,799	(263,269)
Total health and human services	13,152,311	16,085,493	13,143,182	2,942,311
Debt service: interest	0	0	4,065	(4,065)
Total expenditures	13,152,311	16,085,493	13,147,247	2,938,246
Excess (deficiency) of revenues over expenditures	(2,452,589)	(5,385,771)	(2,020,891)	3,364,880
<u>Other Financing Sources (Uses)</u>				
Transfers in	39,100	3,080,182	3,004,654	(75,528)
Transfers out	0	(89,798)	(89,798)	0
Total other financing sources (uses)	39,100	2,990,384	2,914,856	(75,528)
Net change in fund balance	(2,413,489)	(2,395,387)	893,965	3,289,352
Fund balance as of January 1	2,535,637	2,535,637	465,910	(2,069,727)
Fund balance as of December 31	\$ 122,148	\$ 140,250	\$ 1,359,875	\$ 1,219,625

Clark County Washington
Special Law Enforcement Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
Fund 1009				
<u>Revenues</u>				
Retail sales and use taxes	\$ 10,674,388	\$ 10,674,388	\$ 9,439,873	\$ (1,234,515)
Total taxes	10,674,388	10,674,388	9,439,873	(1,234,515)
Interest earnings	28,000	28,000	138,892	110,892
Total miscellaneous	28,000	28,000	138,892	110,892
Total revenues	10,702,388	10,702,388	9,578,765	(1,123,623)
Excess (deficiency) of revenues over expenditures	10,702,388	10,702,388	9,578,765	(1,123,623)
<u>Other Financing Sources (Uses)</u>				
Transfers out	(10,674,388)	(10,674,388)	(10,674,388)	0
Total other financing sources (uses)	(10,674,388)	(10,674,388)	(10,674,388)	0
Net change in fund balance	28,000	28,000	(1,095,623)	(1,123,623)
Fund balance as of January 1	513,650	513,650	1,823,240	1,309,590
Fund balance as of December 31	\$ 541,650	\$ 541,650	\$ 727,617	\$ 185,967

Clark County Washington
Auditor's O & M Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 1002	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
State entitlements	\$ 140,000	\$ 140,000	\$ 357,719	\$ 217,719
Total intergovernmental	140,000	140,000	357,719	217,719
General government fees	743,000	743,000	578,769	(164,231)
Interfund revenues	0	0	6,600	6,600
Total charges for services	743,000	743,000	585,369	(157,631)
Interest earnings	28,000	28,000	132,326	104,326
Total miscellaneous	28,000	28,000	132,326	104,326
Total revenues	911,000	911,000	1,075,414	164,414
<u>Expenditures</u>				
General government				
Supplies	30,422	30,422	15,134	15,288
Other services and charges	295,320	795,320	231,512	563,808
Capital outlay	187,000	187,000	21,525	165,475
Interfund payment for services	223,000	223,000	230,158	(7,158)
Total expenditures	735,742	1,235,742	498,329	737,413
Excess (deficiency) of revenues over expenditures	175,258	(324,742)	577,085	901,827
<u>Other Financing Sources (Uses)</u>				
Transfers out	0	(250,000)	(227,812)	22,188
Total other financing sources (uses)	0	(250,000)	(227,812)	22,188
Net change in fund balance	175,258	(574,742)	349,273	924,015
Fund balance as of January 1	928,563	928,563	1,172,011	243,448
Fund balance as of December 31	\$ 1,103,821	\$ 353,821	\$ 1,521,284	\$ 1,167,463

Clark County Washington
CRESA Emergency Services Communication Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 1010	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Excise and other taxes	\$ 4,982,029	\$ 5,861,928	\$ 5,578,169	\$ (283,759)
Total taxes	4,982,029	5,861,928	5,578,169	(283,759)
Interest earnings	0	0	70,108	70,108
Total miscellaneous	0	0	70,108	70,108
Total revenues	4,982,029	5,861,928	5,648,277	(213,651)
<u>Expenditures</u>				
Public safety				
Intergovernmental	480,760	961,518	480,759	480,759
Total public safety	480,760	961,518	480,759	480,759
Debt service: interest	119,736	119,736	28,122	91,614
Total expenditures	600,496	1,081,254	508,881	572,373
Excess (deficiency) of revenues over expenditures	4,381,533	4,780,674	5,139,396	358,722
<u>Other Financing Sources (Uses)</u>				
Interfund loan proceeds	488,316	488,316	0	(488,316)
Transfers out	(3,187,013)	(3,586,154)	(3,586,154)	0
Total other financing sources (uses)	(2,698,697)	(3,097,838)	(3,586,154)	(488,316)
Net change in fund balance	1,682,836	1,682,836	1,553,242	(129,594)
Fund balance as of January 1	68,001	68,001	(1,107,454)	(1,175,455)
Fund balance as of December 31	\$ 1,750,837	\$ 1,750,837	\$ 445,788	\$ (1,305,049)

Clark County Washington
Child Abuse Intervention Center Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 1018	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Federal grants -- direct	\$ 20,000	\$ 53,000	\$ 15,650	\$ (37,350)
State grants	0	131,460	103,915	(27,545)
Intergovernmental revenues	400,000	573,132	615,372	42,240
Total intergovernmental	420,000	757,592	734,937	(22,655)
General government fees	0	0	1,846	1,846
Public safety	0	0	501	501
Total charges for services	0	0	2,347	2,347
Interest earnings	8,000	8,000	12,052	4,052
Donations	9,000	23,000	42,073	19,073
Other revenues	0	24,200	0	(24,200)
Total miscellaneous	17,000	55,200	54,125	(1,075)
Total revenues	437,000	812,792	791,409	(21,383)
<u>Expenditures</u>				
Public safety				
Personal services	734,037	784,037	750,007	34,030
Supplies	10,400	100,860	192,304	(91,444)
Other services and charges	167,916	626,380	329,202	297,178
Interfund payment for services	32,124	126,755	132,161	(5,406)
Total public safety	944,477	1,638,032	1,403,674	234,358
Debt service: interest	0	0	929	(929)
Total expenditures	944,477	1,638,032	1,404,603	233,429
Excess (deficiency) of revenues over expenditures	(507,477)	(825,240)	(613,194)	212,046
<u>Other Financing Sources (Uses)</u>				
Transfers in	373,874	597,006	594,006	(3,000)
Total other financing sources (uses)	373,874	597,006	594,006	(3,000)
Net change in fund balance	(133,603)	(228,234)	(19,188)	209,046
Fund balance as of January 1	156,675	156,675	172,300	15,625
Prior Period Adjustment	0	0	(47,890)	(47,890)
Fund balance as of January 1-restated	156,675	156,675	124,410	(32,265)
Fund balance as of December 31	\$ 23,072	\$ (71,559)	\$ 105,222	\$ 176,781

**Clark County Washington
Narcotics Task Force Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008**

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
Fund 1017				
<u>Revenues</u>				
Federal grants -- direct	\$ 24,000	\$ 24,000	\$ 190,560	\$ 166,560
Federal entitlements	0	207,000	259,852	52,852
Federal grants -- indirect	200,000	212,000	14,210	(197,790)
Intergovernmental revenues	0	0	6,321	6,321
Total intergovernmental	224,000	443,000	470,943	27,943
Interfund revenues	24,000	24,000	11,374	(12,626)
Total charges for services	24,000	24,000	11,374	(12,626)
Fines and forfeitures	76,400	76,400	51,307	(25,093)
Total fines & forfeitures	76,400	76,400	51,307	(25,093)
Interest earnings	14,000	14,000	36,958	22,958
Rents and royalties	12,000	12,000	0	(12,000)
Donations	0	0	25	25
Other revenues	600,000	600,000	236,027	(363,973)
Total miscellaneous	626,000	626,000	273,010	(352,990)
Total revenues	950,400	1,169,400	806,634	(362,766)
<u>Expenditures</u>				
Public safety				
Supplies	208,500	77,500	113,461	(35,961)
Other services and charges	603,336	615,336	506,746	108,590
Intergovernmental	0	177,945	0	177,945
Capital outlay	0	160,055	160,576	(521)
Interfund payment for services	165,758	165,758	166,899	(1,141)
Total expenditures	977,594	1,196,594	947,682	248,912
Excess (deficiency) of revenues over expenditures	(27,194)	(27,194)	(141,048)	(113,854)
<u>Other Financing Sources (Uses)</u>				
Transfers out	(110,152)	(110,152)	(110,152)	0
Total other financing sources (uses)	(110,152)	(110,152)	(110,152)	0
Net change in fund balance	(137,346)	(137,346)	(251,200)	(113,854)
Fund balance as of January 1	445,186	445,186	245,019	(200,167)
Fund balance as of December 31	\$ 307,840	\$ 307,840	\$ (6,181)	\$ (314,021)

Clark County Washington
Anti Profiteering Revolving Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
Fund 1024				
<u>Revenues</u>				
Interest earnings	\$ 2,000	\$ 2,000	\$ 6,191	\$ 4,191
Total miscellaneous	2,000	2,000	6,191	4,191
Total revenues	2,000	2,000	6,191	4,191
Excess (deficiency) of revenues over expenditures	2,000	2,000	6,191	4,191
Net change in fund balance	2,000	2,000	6,191	4,191
Fund balance as of January 1	60,695	60,695	63,222	2,527
Fund balance as of December 31	\$ 62,695	\$ 62,695	\$ 69,413	\$ 6,718

Clark County Washington
Clark County Fair Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 1003	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Federal grants -- indirect	\$ 0	\$ 0	\$ 4,719	\$ 4,719
State grants	0	0	787	787
State entitlements	170,000	170,000	169,412	(588)
Total intergovernmental	170,000	170,000	174,918	4,918
Culture and recreation	2,241,964	2,241,964	2,019,915	(222,049)
Total charges for services	2,241,964	2,241,964	2,019,915	(222,049)
Interest earnings	0	0	53,978	53,978
Rents and royalties	3,976,224	4,028,224	4,091,555	63,331
Other revenues	931,728	967,560	824,849	(142,711)
Total miscellaneous	4,907,952	4,995,784	4,970,382	(25,402)
Total revenues	7,319,916	7,407,748	7,165,215	(242,533)
<u>Expenditures</u>				
Culture and recreation				
Personal services	650,756	520,539	493,889	26,650
Supplies	529,120	608,544	651,169	(42,625)
Other services and charges	5,789,642	6,100,262	5,805,025	295,237
Capital outlay	105,000	154,040	134,627	19,413
Interfund payment for services	158,160	168,079	219,381	(51,302)
Total culture and recreation	7,232,678	7,551,464	7,304,091	247,373
Debt service: interest	0	0	9	(9)
Total expenditures	7,232,678	7,551,464	7,304,100	247,364
Excess (deficiency) of revenues over expenditures	87,238	(143,716)	(138,885)	4,831
<u>Other Financing Sources (Uses)</u>				
Transfers in	99,000	169,000	147,514	(21,486)
Transfers out	0	(70,378)	(70,378)	0
Total other financing sources (uses)	99,000	98,622	77,136	(21,486)
Net change in fund balance	186,238	(45,094)	(61,749)	(16,655)
Fund balance as of January 1	303,708	303,708	348,942	45,234
Fund balance as of December 31	\$ 489,946	\$ 258,614	\$ 287,193	\$ 28,579

Clark County Washington
Emergency Medical Services Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 1004	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Intergovernmental revenues	\$ 0	\$ 12,144	\$ 0	\$ (12,144)
Total intergovernmental	0	12,144	0	(12,144)
Public safety	1,459,894	1,459,894	1,269,209	(190,685)
Total charges for services	1,459,894	1,459,894	1,269,209	(190,685)
Fines and forfeitures	52,000	52,000	188,448	136,448
Total fines & forfeitures	52,000	52,000	188,448	136,448
Interest earnings	16,000	16,000	27,341	11,341
Total miscellaneous	16,000	16,000	27,341	11,341
Total revenues	1,527,894	1,540,038	1,484,998	(55,040)
<u>Expenditures</u>				
Public safety				
Intergovernmental	1,592,954	1,605,098	1,535,066	70,032
Total public safety	1,592,954	1,605,098	1,535,066	70,032
Total expenditures	1,592,954	1,605,098	1,535,066	70,032
Excess (deficiency) of revenues over expenditures	(65,060)	(65,060)	(50,068)	14,992
Net change in fund balance	(65,060)	(65,060)	(50,068)	14,992
Fund balance as of January 1	143,778	143,778	281,502	137,724
Fund balance as of December 31	<u>\$ 78,718</u>	<u>\$ 78,718</u>	<u>\$ 231,434</u>	<u>\$ 152,716</u>

Clark County Washington
Radio Communications Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
Fund 1005				
<u>Revenues</u>				
Public safety	\$ 2,167,984	\$ 2,167,984	\$ 2,340,552	\$ 172,568
Total charges for services	2,167,984	2,167,984	2,340,552	172,568
Interest earnings	2,500	2,500	34,398	31,898
Other revenues	189,448	189,448	135,774	(53,674)
Total miscellaneous	191,948	191,948	170,172	(21,776)
Total revenues	2,359,932	2,359,932	2,510,724	150,792
<u>Expenditures</u>				
Public safety				
Intergovernmental	1,641,069	2,085,069	1,658,276	426,793
Total public safety	1,641,069	2,085,069	1,658,276	426,793
Total expenditures	1,641,069	2,085,069	1,658,276	426,793
Excess (deficiency) of revenues over expenditures	718,863	274,863	852,448	577,585
<u>Other Financing Sources (Uses)</u>				
Transfers out	(761,243)	(921,243)	(920,285)	958
Total other financing sources (uses)	(761,243)	(921,243)	(920,285)	958
Net change in fund balance	(42,380)	(646,380)	(67,837)	578,543
Fund balance as of January 1	199,707	38,822	486,297	447,475
Fund balance as of December 31	\$ 157,327	\$ (607,558)	\$ 418,460	\$ 1,026,018

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 Biennium Ended December 31, 2008

Fund 1008	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Culture and recreation	\$ 950,000	\$ 550,000	\$ 30,000	\$ (520,000)
Total charges for services	950,000	550,000	30,000	(520,000)
Interest earnings	5,000	5,000	37,331	32,331
Other revenues	0	0	27,938	27,938
Total miscellaneous	5,000	5,000	65,269	60,269
Total revenues	955,000	555,000	95,269	(459,731)
<u>Expenditures</u>				
Culture and recreation				
Other services and charges	500,000	500,000	9,076	490,924
Capital outlay	955,000	955,000	908,266	46,734
Total culture and recreation	1,455,000	1,455,000	917,342	537,658
Total expenditures	1,455,000	1,455,000	917,342	537,658
Excess (deficiency) of revenues over expenditures	(500,000)	(900,000)	(822,073)	77,927
<u>Other Financing Sources (Uses)</u>				
Sale of capital assets	0	0	1,000	1,000
Transfers in	1,630,000	2,030,000	2,030,000	0
Transfers out	(1,143,213)	(1,143,213)	(1,143,213)	0
Total other financing sources (uses)	486,787	886,787	887,787	1,000
Net change in fund balance	(13,213)	(13,213)	65,714	78,927
Fund balance as of January 1	232,116	232,116	51,183	(180,933)
Fund balance as of December 31	\$ 218,903	\$ 218,903	\$ 116,897	\$ (102,006)

Clark County Washington
Industrial Revenue Bond Corp. Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 6641	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium 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 Biennium Ended December 31, 2008

Fund 1007	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
General government fees	\$ 655,066	\$ 655,066	\$ 499,254	\$ (155,812)
Interfund revenues	856,000	1,075,011	1,655,120	580,109
Total charges for services	<u>1,511,066</u>	<u>1,730,077</u>	<u>2,154,374</u>	<u>424,297</u>
Interest earnings	2,000	2,000	68,049	66,049
Total miscellaneous	<u>2,000</u>	<u>2,000</u>	<u>68,049</u>	<u>66,049</u>
Total revenues	<u>1,513,066</u>	<u>1,732,077</u>	<u>2,222,423</u>	<u>490,346</u>
<u>Expenditures</u>				
General government				
Personal services	3,199,870	3,518,881	3,519,316	(435)
Supplies	101,900	101,900	102,064	(164)
Other services and charges	405,700	405,700	351,966	53,734
Interfund payment for services	63,287	63,287	81,562	(18,275)
Total general government	<u>3,770,757</u>	<u>4,089,768</u>	<u>4,054,908</u>	<u>34,860</u>
Debt service: interest	0	0	1	(1)
Total expenditures	<u>3,770,757</u>	<u>4,089,768</u>	<u>4,054,909</u>	<u>34,859</u>
Excess (deficiency) of revenues over expenditures	(2,257,691)	(2,357,691)	(1,832,486)	525,205
<u>Other Financing Sources (Uses)</u>				
Transfers in	2,175,612	2,424,676	2,424,676	0
Total other financing sources (uses)	<u>2,175,612</u>	<u>2,424,676</u>	<u>2,424,676</u>	<u>0</u>
Net change in fund balance	(82,079)	66,985	592,190	525,205
Fund balance as of January 1	440,130	440,130	292,846	(147,284)
Fund balance as of December 31	<u>\$ 358,051</u>	<u>\$ 507,115</u>	<u>\$ 885,036</u>	<u>\$ 377,921</u>

Clark County Washington
CJA 0.1% Sales Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 1023	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Retail sales and use taxes	\$ 6,841,070	\$ 6,841,070	\$ 5,961,533	\$ (879,537)
Total taxes	6,841,070	6,841,070	5,961,533	(879,537)
Interest earnings	22,430	22,430	56,868	34,438
Total miscellaneous	22,430	22,430	56,868	34,438
Total revenues	6,863,500	6,863,500	6,018,401	(845,099)
Excess (deficiency) of revenues over expenditures	6,863,500	6,863,500	6,018,401	(845,099)
<u>Other Financing Sources (Uses)</u>				
Transfers out	(6,811,994)	(6,811,994)	(6,811,994)	0
Total other financing sources (uses)	(6,811,994)	(6,811,994)	(6,811,994)	0
Net change in fund balance	51,506	51,506	(793,593)	(845,099)
Fund balance as of January 1	286,646	286,646	881,451	594,805
Fund balance as of December 31	\$ 338,152	\$ 338,152	\$ 87,858	\$ (250,294)

Clark County Washington
BJA-Block Grant Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
Fund 6315				
<u>Revenues</u>				
Federal grants -- direct	\$ 265,000	\$ 265,000	\$ 72,002	\$ (192,998)
Total intergovernmental	265,000	265,000	72,002	(192,998)
Interest earnings	0	0	16,504	16,504
Other revenues	0	0	(50,597)	(50,597)
Total miscellaneous	0	0	(34,093)	(34,093)
Total revenues	265,000	265,000	37,909	(227,091)
<u>Expenditures</u>				
Public safety				
Supplies	32,000	32,000	68,386	(36,386)
Other services and charges	175,534	175,534	14,823	160,711
Interfund payment for services	0	0	187	(187)
Total public safety	207,534	207,534	83,396	124,138
Total expenditures	207,534	207,534	83,396	124,138
Excess (deficiency) of revenues over expenditures	57,466	57,466	(45,487)	(102,953)
Net change in fund balance	57,466	57,466	(45,487)	(102,953)
Fund balance as of January 1	96,390	96,390	96,034	(356)
Fund balance as of December 31	\$ 153,856	\$ 153,856	\$ 50,547	\$ (103,309)

Clark County Washington
Solid Waste Closure Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 6310	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Interest earnings	\$ 0	\$ 0	\$ 1,353,024	\$ 1,353,024
Total miscellaneous	0	0	1,353,024	1,353,024
Total revenues	0	0	1,353,024	1,353,024
<u>Expenditures</u>				
Physical environment				
Other services and charges	1,532,476	1,532,476	1,171,038	361,438
Total physical environment	1,532,476	1,532,476	1,171,038	361,438
Total expenditures	1,532,476	1,532,476	1,171,038	361,438
Excess (deficiency) of revenues over expenditures	(1,532,476)	(1,532,476)	181,986	1,714,462
Net change in fund balance	(1,532,476)	(1,532,476)	181,986	1,714,462
Fund balance as of January 1	12,641,838	12,641,838	14,327,047	1,685,209
Fund balance as of December 31	\$ 11,109,362	\$ 11,109,362	\$ 14,509,033	\$ 3,399,671

Clark County Washington
Jail Commissary Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 6311	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
General government fees	\$ 1,105,000	\$ 1,255,000	\$ 817,462	\$ (437,538)
Total charges for services	1,105,000	1,255,000	817,462	(437,538)
Interest earnings	16,000	16,000	74,542	58,542
Other revenues	450,000	600,000	930,463	330,463
Total miscellaneous	466,000	616,000	1,005,005	389,005
Total revenues	1,571,000	1,871,000	1,822,467	(48,533)
<u>Expenditures</u>				
Public safety				
Supplies	1,452,500	2,127,500	1,334,230	793,270
Other services and charges	118,500	118,500	357,402	(238,902)
Interfund payment for services	0	0	223,283	(223,283)
Total public safety	1,571,000	2,246,000	1,914,915	331,085
Total expenditures	1,571,000	2,246,000	1,914,915	331,085
Excess (deficiency) of revenues over expenditures	0	(375,000)	(92,448)	282,552
Net change in fund balance	0	(375,000)	(92,448)	282,552
Fund balance as of January 1	722,312	722,312	732,365	10,053
Fund balance as of December 31	\$ 722,312	\$ 347,312	\$ 639,917	\$ 292,605

Clark County Washington
Juvenile Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
Fuind 6314				
<u>Revenues</u>				
Interest earnings	\$ 0	\$ 0	\$ 5,165	\$ 5,165
Other revenues	8,000	8,000	6,659	(1,341)
Total miscellaneous	8,000	8,000	11,824	3,824
Total revenues	8,000	8,000	11,824	3,824
<u>Expenditures</u>				
Public safety				
Supplies	18,000	18,000	15,653	2,347
Other services and charges	2,000	2,000	0	2,000
Total public safety	20,000	20,000	15,653	4,347
Total expenditures	20,000	20,000	15,653	4,347
Excess (deficiency) of revenues over expenditures	(12,000)	(12,000)	(3,829)	8,171
Net change in fund balance	(12,000)	(12,000)	(3,829)	8,171
Fund balance as of January 1	34,306	34,306	55,771	21,465
Fund balance as of December 31	\$ 22,306	\$ 22,306	\$ 51,942	\$ 29,636

Clark County Washington
Health Department
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 1025	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Business licenses and permits	\$ 2,210,262	\$ 2,385,284	\$ 2,336,116	\$ (49,168)
Non-business licenses and permits	2,821,698	2,317,804	1,531,942	(785,862)
Total licenses and permits	5,031,960	4,703,088	3,868,058	(835,030)
Federal grants -- indirect	10,360,509	8,456,978	10,217,194	1,760,216
State grants	6,970,041	5,739,604	5,763,348	23,744
State entitlements	2,745,500	2,745,500	3,090,172	344,672
Intergovernmental revenues	1,614,572	1,678,417	1,141,063	(537,354)
Total intergovernmental	21,690,622	18,620,499	20,211,777	1,591,278
Health & human services	2,154,949	2,437,616	2,260,090	(177,526)
Interfund revenues	3,453,334	5,684,641	5,307,887	(376,754)
Total charges for services	5,608,283	8,122,257	7,567,977	(554,280)
Interest earnings	137,500	295,000	264,764	(30,236)
Rents and royalties	0	0	20,368	20,368
Insurance recoveries	29,666	34,253	32,028	(2,225)
Donations	262,006	231,827	209,398	(22,429)
Other revenues	128,300	131,296	33,380	(97,916)
Total miscellaneous	557,472	692,376	559,938	(132,438)
Total revenues	32,888,337	32,138,220	32,207,750	69,530
<u>Expenditures</u>				
Health and human services				
Personal services	20,698,173	22,081,536	21,292,325	789,211
Supplies	849,076	1,094,082	1,118,512	(24,430)
Other services and charges	2,228,886	2,556,249	2,701,654	(145,405)
Intergovernmental	9,769,290	8,418,574	7,686,340	732,234
Capital outlay	0	77,285	77,284	1
Interfund payment for services	4,228,616	3,750,079	3,649,481	100,598
Total health and human services	37,774,041	37,977,805	36,525,596	1,452,209
Total expenditures	37,774,041	37,977,805	36,525,596	1,452,209
Excess (deficiency) of revenues over expenditures	(4,885,704)	(5,839,585)	(4,317,846)	1,521,739
<u>Other Financing Sources (Uses)</u>				
Transfers in	2,737,968	3,076,329	3,054,143	(22,186)
Total other financing sources (uses)	2,737,968	3,076,329	3,054,143	(22,186)
Net change in fund balance	(2,147,736)	(2,763,256)	(1,263,703)	1,499,553
Fund balance as of January 1	2,379,814	2,379,814	3,793,889	1,414,075
Prior Period Adjustment	0	0	(463,423)	(463,423)
Fund balance as of January 1-restated	2,379,814	2,379,814	3,330,466	950,652
Fund balance as of December 31	\$ 232,078	\$ (383,442)	\$ 2,066,763	\$ 2,450,205

**Clark County Washington
Mental Health**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008**

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
Funds 1952, 1955, 1956				
<u>Revenues</u>				
General property taxes	\$ 756,268	\$ 756,268	\$ 1,120,245	\$ 363,977
Timber harvest taxes	1,300	1,300	2,220	920
Excise and other taxes	1,654	1,654	3,249	1,595
Total taxes	<u>759,222</u>	<u>759,222</u>	<u>1,125,714</u>	<u>366,492</u>
Federal grants -- direct	3,675,000	3,675,000	1,423,780	(2,251,220)
Federal entitlements	0	0	1	1
Federal grants -- indirect	1,231,336	1,231,336	789,798	(441,538)
State grants	3,169,638	3,169,638	18,082,456	14,912,818
Intergovernmental revenues	43,357,632	43,357,632	35,431,906	(7,925,726)
Total intergovernmental	<u>51,433,606</u>	<u>51,433,606</u>	<u>55,727,941</u>	<u>4,294,335</u>
Health & human services	0	0	1,281,692	1,281,692
Total charges for services	<u>0</u>	<u>0</u>	<u>1,281,692</u>	<u>1,281,692</u>
Interest earnings	266,000	266,000	1,549,123	1,283,123
Rents and royalties	0	0	267	267
Other revenues	0	85,000	312,185	227,185
Total miscellaneous	<u>266,000</u>	<u>351,000</u>	<u>1,861,575</u>	<u>1,510,575</u>
Total revenues	<u>52,458,828</u>	<u>52,543,828</u>	<u>59,996,922</u>	<u>7,453,094</u>
<u>Expenditures</u>				
Health and human services				
Personal services	5,311,984	8,326,416	7,407,448	918,968
Supplies	2,000	2,000	83,001	(81,001)
Other services and charges	51,812,446	55,946,434	49,021,044	6,925,390
Capital outlay	0	0	33,263	(33,263)
Interfund payment for services	2,349,294	2,349,294	2,391,236	(41,942)
Total health and human services	<u>59,475,724</u>	<u>66,624,144</u>	<u>58,935,992</u>	<u>7,688,152</u>
Debt service: interest	0	0	702	(702)
Total expenditures	<u>59,475,724</u>	<u>66,624,144</u>	<u>58,936,694</u>	<u>7,687,450</u>
Excess (deficiency) of revenues over expenditures	(7,016,896)	(14,080,316)	1,060,228	15,140,544
<u>Other Financing Sources (Uses)</u>				
Sale of capital assets	6,700	6,700	10,737	4,037
Transfers in	1,484,000	4,138,000	2,844,192	(1,293,808)
Transfers out	(4,400,000)	(4,400,000)	(150,000)	4,250,000
Total other financing sources (uses)	<u>(2,909,300)</u>	<u>(255,300)</u>	<u>2,704,929</u>	<u>2,960,229</u>
Net change in fund balance	(9,926,196)	(14,335,616)	3,765,157	18,100,773
Fund balance as of January 1	11,704,151	11,704,151	12,388,276	684,125
Fund balance as of December 31	<u>\$ 1,777,955</u>	<u>\$ (2,631,465)</u>	<u>\$ 16,153,433</u>	<u>\$ 18,784,898</u>

Clark County Washington
Trial Court Improvement Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 1029	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
State entitlements	\$ 0	\$ 420,000	\$ 293,742	\$ (126,258)
Total intergovernmental	0	420,000	293,742	(126,258)
Interest earnings	0	0	15,981	15,981
Total miscellaneous	0	0	15,981	15,981
Total revenues	0	420,000	309,723	(110,277)
Excess (deficiency) of revenues over expenditures	0	420,000	309,723	(110,277)
<u>Other Financing Sources (Uses)</u>				
Transfers out	0	(420,000)	(295,000)	125,000
Total other financing sources (uses)	0	(420,000)	(295,000)	125,000
Net change in fund balance	0	0	14,723	14,723
Fund balance as of January 1	0	0	67,865	67,865
Fund balance as of December 31	\$ 0	\$ 0	\$ 82,588	\$ 82,588

Clark County Washington
Exhibition Hall Dedicated Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 1026	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Retail sales and use taxes	\$ 384,750	\$ 384,750	\$ 544,121	\$ 159,371
Total taxes	384,750	384,750	544,121	159,371
Interlocal grants	162,400	162,400	1,323,872	1,161,472
Total intergovernmental	162,400	162,400	1,323,872	1,161,472
Interest earnings	0	0	160,260	160,260
Rents and royalties	1,200,000	1,200,000	900,000	(300,000)
Total miscellaneous	1,200,000	1,200,000	1,060,260	(139,740)
Total revenues	1,747,150	1,747,150	2,928,253	1,181,103
<u>Expenditures</u>				
Culture and recreation				
Other services and charges	0	25,000	11,927	13,073
Capital outlay	0	260,000	211,702	48,298
Total culture and recreation	0	285,000	223,629	61,371
Total expenditures	0	285,000	223,629	61,371
Excess (deficiency) of revenues over expenditures	1,747,150	1,462,150	2,704,624	1,242,474
<u>Other Financing Sources (Uses)</u>				
Transfers in	43,200	43,200	0	(43,200)
Transfers out	(2,083,050)	(2,083,050)	(2,083,050)	0
Total other financing sources (uses)	(2,039,850)	(2,039,850)	(2,083,050)	(43,200)
Net change in fund balance	(292,700)	(577,700)	621,574	1,199,274
Fund balance as of January 1	968,526	968,526	1,328,646	360,120
Fund balance as of December 31	\$ 675,826	\$ 390,826	\$ 1,950,220	\$ 1,559,394

Clark County Washington
Tourism Promotion Area (TPA)
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 1031	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Excise and other taxes	\$ 1,785,000	\$ 1,785,000	\$ 1,794,804	\$ 9,804
Total taxes	1,785,000	1,785,000	1,794,804	9,804
Total revenues	1,785,000	1,785,000	1,794,804	9,804
<u>Expenditures</u>				
Economic environment				
Intergovernmental	1,785,000	1,785,000	1,794,236	(9,236)
Total economic environment	1,785,000	1,785,000	1,794,236	(9,236)
Total expenditures	1,785,000	1,785,000	1,794,236	(9,236)
Excess (deficiency) of revenues over expenditures	0	0	568	568
Net change in fund balance	0	0	568	568
Fund balance as of January 1	0	0	80,023	80,023
Fund balance as of December 31	\$ 0	\$ 0	\$ 80,591	\$ 80,591

Clark County Washington
Campus Development Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 1027	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Interest earnings	\$ 80,000	\$ 80,000	\$ 351,314	\$ 271,314
Rents and royalties	10,365,498	10,365,498	8,448,785	(1,916,713)
Other revenues	0	0	8,000	8,000
Total miscellaneous	10,445,498	10,445,498	8,808,099	(1,637,399)
Total revenues	10,445,498	10,445,498	8,808,099	(1,637,399)
<u>Expenditures</u>				
General government				
Intergovernmental	8,000	8,000	7,908	92
Total general government	8,000	8,000	7,908	92
Total expenditures	8,000	8,000	7,908	92
Excess (deficiency) of revenues over expenditures	10,437,498	10,437,498	8,800,191	(1,637,307)
<u>Other Financing Sources (Uses)</u>				
Sale of capital assets	0	0	1,000,000	1,000,000
Transfers in	0	4,561,599	4,470,055	(91,544)
Transfers out	(10,663,294)	(10,663,294)	(10,663,294)	0
Total other financing sources (uses)	(10,663,294)	(6,101,695)	(5,193,239)	908,456
Net change in fund balance	(225,796)	4,335,803	3,606,952	(728,851)
Fund balance as of January 1	550,000	550,000	(234,443)	(784,443)
Fund balance as of December 31	\$ 324,204	\$ 4,885,803	\$ 3,372,509	\$ (1,513,294)

**Clark County Washington
Metropolitan Parks District
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008**

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
Funds 1032,6317				
<u>Revenues</u>				
General property taxes	\$ 0	\$ 0	\$ 5,868,044	\$ 5,868,044
Excise and other taxes	0	0	30	30
Total taxes	0	0	5,868,074	5,868,074
Culture and recreation	7,829,512	7,838,296	4,983,365	(2,854,931)
Total charges for services	7,829,512	7,838,296	4,983,365	(2,854,931)
Interest earnings	0	0	464,141	464,141
Total miscellaneous	0	0	464,141	464,141
Total revenues	7,829,512	7,838,296	11,315,580	3,477,284
<u>Expenditures</u>				
Culture and recreation				
Personal services	672,832	672,832	444,790	228,042
Supplies	156,406	158,306	106,949	51,357
Other services and charges	895,277	895,815	223,945	671,870
Intergovernmental	1,589,708	6,573,073	5,401,969	1,171,104
Capital outlay	514,000	514,000	276,100	237,900
Interfund payment for services	290,004	296,350	164,118	132,232
Total culture and recreation	4,118,227	9,110,376	6,617,871	2,492,505
Debt service: interest	0	0	29	(29)
Total expenditures	4,118,227	9,110,376	6,617,900	2,492,476
Excess (deficiency) of revenues over expenditures	3,711,285	(1,272,080)	4,697,680	5,969,760
<u>Other Financing Sources (Uses)</u>				
Sale of capital assets	0	0	516	516
Total other financing sources (uses)	0	0	516	516
Net change in fund balance	3,711,285	(1,272,080)	4,698,196	5,970,276
Fund balance as of January 1	0	0	2,432,906	2,432,906
Fund balance as of December 31	\$ 3,711,285	\$ (1,272,080)	\$ 7,131,102	\$ 8,403,182

Clark County Washington
Camp Bonneville Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 1013	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Federal grants -- direct	\$ 16,937,686	\$ 22,037,686	\$ 14,898,845	\$ (7,138,841)
Total intergovernmental	16,937,686	22,037,686	14,898,845	(7,138,841)
Interest earnings	200,000	200,000	28,964	(171,036)
Total miscellaneous	200,000	200,000	28,964	(171,036)
Total revenues	17,137,686	22,237,686	14,927,809	(7,309,877)
<u>Expenditures</u>				
Culture and recreation				
Other services and charges	16,684,086	21,847,336	15,002,483	6,844,853
Interfund payment for services	453,600	453,600	79,394	374,206
Total culture and recreation	17,137,686	22,300,936	15,081,877	7,219,059
Total expenditures	17,137,686	22,300,936	15,081,877	7,219,059
Excess (deficiency) of revenues over expenditures	0	(63,250)	(154,068)	(90,818)
<u>Other Financing Sources (Uses)</u>				
Transfers in	0	63,250	63,250	0
Total other financing sources (uses)	0	63,250	63,250	0
Net change in fund balance	0	0	(90,818)	(90,818)
Fund balance as of January 1	0	0	35,776	35,776
Prior Period Adjustment	0	0	116,060	116,060
Fund balance as of January 1-restated	0	0	151,836	151,836
Fund balance as of December 31	\$ 0	\$ 0	\$ 61,018	\$ 61,018

Clark County Washington
Mental Health Sales Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
Fund 1033				
<u>Revenues</u>				
Retail sales and use taxes	\$ 11,000,000	\$ 11,000,000	\$ 8,608,585	\$ (2,391,415)
Total taxes	11,000,000	11,000,000	8,608,585	(2,391,415)
Total revenues	11,000,000	11,000,000	8,608,585	(2,391,415)
<u>Expenditures</u>				
Health and human services				
Intergovernmental	0	226,526	203,450	23,076
Total health and human services	0	226,526	203,450	23,076
Total expenditures	0	226,526	203,450	23,076
Excess (deficiency) of revenues over expenditures	11,000,000	10,773,474	8,405,135	(2,368,339)
<u>Other Financing Sources (Uses)</u>				
Transfers out	0	(6,805,482)	(5,962,121)	843,361
Total other financing sources (uses)	0	(6,805,482)	(5,962,121)	843,361
Net change in fund balance	11,000,000	3,967,992	2,443,014	(1,524,978)
Fund balance as of January 1	0	0	0	0
Fund balance as of December 31	\$ 11,000,000	\$ 3,967,992	\$ 2,443,014	\$ (1,524,978)

Clark County Washington
Law & Justice Sales Tax Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

Fund 1034	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<u>Revenues</u>				
Retail sales and use taxes	\$ 11,000,000	\$ 7,500,000	\$ 7,501,727	\$ 1,727
Total taxes	11,000,000	7,500,000	7,501,727	1,727
Total revenues	11,000,000	7,500,000	7,501,727	1,727
Excess (deficiency) of revenues over expenditures	11,000,000	7,500,000	7,501,727	1,727
<u>Other Financing Sources (Uses)</u>				
Transfers out	(11,000,000)	(7,500,000)	(7,500,000)	0
Total other financing sources (uses)	(11,000,000)	(7,500,000)	(7,500,000)	0
Net change in fund balance	0	0	1,727	1,727
Fund balance as of January 1	0	0	0	0
Fund balance as of December 31	\$ 0	\$ 0	\$ 1,727	\$ 1,727

Clark County Washington
Clark County Public Facilities District
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
Fund 6909				
<u>Revenues</u>				
Retail sales and use taxes	\$ 1,387,000	\$ 1,673,983	\$ 1,656,282	\$ (17,701)
Total taxes	1,387,000	1,673,983	1,656,282	(17,701)
Interlocal grants	1,354,874	1,332,863	1,267,294	(65,569)
Total intergovernmental	1,354,874	1,332,863	1,267,294	(65,569)
Interest earnings	4,888	256,920	257,598	678
Total miscellaneous	4,888	256,920	257,598	678
Total revenues	2,746,762	3,263,766	3,181,174	(82,592)
<u>Expenditures</u>				
Culture and recreation				
Other services and charges	39,800	36,855	34,240	2,615
Intergovernmental	2,706,962	2,947,636	2,807,631	140,005
Total culture and recreation	2,746,762	2,984,591	2,841,871	142,620
Total expenditures	2,746,762	2,984,591	2,841,871	142,620
Excess (deficiency) of revenues over expenditures	0	279,175	339,303	60,028
Net change in fund balance	0	279,175	339,303	60,028
Fund balance as of January 1	20,000	3,999,221	0	(3,999,221)
Prior Period Adjustment	0	0	(210,948)	(210,948)
Fund balance as of January 1-restated	20,000	3,999,221	(210,948)	(4,210,169)
Fund balance as of December 31	\$ 20,000	\$ 4,278,396	\$ 128,355	\$ (4,150,141)