

**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	<u>574,638</u>	<u>574,638</u>	<u>334,437</u>	<u>(240,201)</u>
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	<u>70,000</u>	<u>70,000</u>	<u>9,474</u>	<u>(60,526)</u>
Total revenues	<u>644,638</u>	<u>644,638</u>	<u>343,911</u>	<u>(300,727)</u>
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	<u>1,212,456</u>	<u>1,212,456</u>	<u>305,666</u>	<u>906,790</u>
Total expenditures	<u>1,212,456</u>	<u>1,212,456</u>	<u>305,666</u>	<u>906,790</u>
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)	<u>4,900</u>	<u>4,900</u>	<u>1,610</u>	<u>(3,290)</u>
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	<u>\$ 360,075</u>	<u>\$ 360,075</u>	<u>\$ 1,054,517</u>	<u>\$ 694,442</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 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><u>Revenues</u></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><u>Expenditures</u></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><u>Other Financing Sources (Uses)</u></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><u>Revenues</u></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><u>Expenditures</u></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><u>Other Financing Sources (Uses)</u></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>Revenues</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>Other Financing Sources (Uses)</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