

**Clark County Washington**  
**County Building Cumulative 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)
<b><u>Revenues</u></b>				
Interest earnings	\$ 60,000	\$ 60,000	\$ 215,173	\$ 155,173
Total miscellaneous	60,000	60,000	215,173	155,173
Total revenues	60,000	60,000	215,173	155,173
<b><u>Expenditures</u></b>				
Culture and recreation				
Intergovernmental	400,000	180,000	0	180,000
Capital outlay	0	220,000	0	220,000
Total culture and recreation	400,000	400,000	0	400,000
Total expenditures	400,000	620,000	0	620,000
Excess (deficiency) of revenues over expenditures	(340,000)	(560,000)	215,173	775,173
Net change in fund balance	(340,000)	(560,000)	215,173	775,173
Fund balance as of January 1	1,677,763	1,677,763	2,195,763	518,000
Fund balance as of December 31	\$ 1,337,763	\$ 1,117,763	\$ 2,410,936	\$ 1,293,173

**Clark County Washington**  
**Parks Conservation Futures**  
**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)
<b><u>Revenues</u></b>				
General property taxes	\$ 3,787,066	\$ 3,787,066	\$ 4,563,612	\$ 776,546
Timber harvest taxes	5,300	5,300	9,244	3,944
Excise and other taxes	8,262	8,262	13,416	5,154
Total taxes	<u>3,800,628</u>	<u>3,800,628</u>	<u>4,586,272</u>	<u>785,644</u>
Federal entitlements	0	0	5	5
Federal grants -- indirect	0	0	255,911	255,911
State grants	0	25,000	830,787	805,787
Total intergovernmental	<u>0</u>	<u>25,000</u>	<u>1,086,703</u>	<u>1,061,703</u>
Interest earnings	135,000	135,000	452,356	317,356
Rents and royalties	480	480	1,087	607
Other revenues	15,082	0	3,314	3,314
Total miscellaneous	<u>150,562</u>	<u>135,480</u>	<u>456,757</u>	<u>321,277</u>
Total revenues	<u>3,951,190</u>	<u>3,961,108</u>	<u>6,129,732</u>	<u>2,168,624</u>
<b><u>Expenditures</u></b>				
Culture and recreation				
Other services and charges	0	25,000	0	25,000
Intergovernmental	0	0	138,175	(138,175)
Capital outlay	6,000,000	9,421,361	313,234	9,108,127
Interfund payment for services	0	37,000	6,090	30,910
Total culture and recreation	<u>6,000,000</u>	<u>9,483,361</u>	<u>457,499</u>	<u>9,025,862</u>
Total expenditures	<u>6,000,000</u>	<u>9,483,361</u>	<u>457,499</u>	<u>9,025,862</u>
Excess (deficiency) of revenues over expenditures	(2,048,810)	(5,522,253)	5,672,233	11,194,486
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of capital assets	33,200	48,282	44,968	(3,314)
Transfers in	0	3,521,361	3,436,991	(84,370)
Transfers out	(4,145,298)	(7,714,789)	(7,377,996)	336,793
Total other financing sources (uses)	<u>(4,112,098)</u>	<u>(4,145,146)</u>	<u>(3,896,037)</u>	<u>249,109</u>
Net change in fund balance	(6,160,908)	(9,667,399)	1,776,196	11,443,595
Fund balance as of January 1	6,917,639	6,917,639	3,890,481	(3,027,158)
Prior Period Adjustment	0	0	1,020,920	1,020,920
Fund balance as of January 1-restated	<u>6,917,639</u>	<u>6,917,639</u>	<u>4,911,401</u>	<u>(2,006,238)</u>
Fund balance as of December 31	<u>\$ 756,731</u>	<u>\$ (2,749,760)</u>	<u>\$ 6,687,597</u>	<u>\$ 9,437,357</u>

**Clark County Washington  
Development Impact Fees  
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)
<b><u>Revenues</u></b>				
Economic environment	\$ 14,479,198	\$ 30,667,564	\$ 7,568,764	\$ (23,098,800)
Total charges for services	14,479,198	30,667,564	7,568,764	(23,098,800)
Interest earnings	130,820	130,820	363,802	232,982
Other revenues	1,142	1,142	0	(1,142)
Total miscellaneous	131,962	131,962	363,802	231,840
Total revenues	14,611,160	30,799,526	7,932,566	(22,866,960)
<b><u>Expenditures</u></b>				
Transportation				
Intergovernmental	1,481,508	2,073,592	177,603	1,895,989
Capital outlay	0	1,050,000	463,776	586,224
Total transportation	1,481,508	3,123,592	641,379	2,482,213
Culture and recreation				
Intergovernmental	7,019,942	7,021,942	485,586	6,536,356
Total culture and recreation	7,019,942	7,021,942	485,586	6,536,356
Total expenditures	8,501,450	10,145,534	1,126,965	9,018,569
Excess (deficiency) of revenues over expenditures	6,109,710	20,653,992	6,805,601	(13,848,391)
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of capital assets	0	0	215,560	215,560
Transfers out	(8,440,002)	(22,247,538)	(5,909,104)	16,338,434
Total other financing sources (uses)	(8,440,002)	(22,247,538)	(5,693,544)	16,553,994
Net change in fund balance	(2,330,292)	(1,593,546)	1,112,057	2,705,603
Fund balance as of January 1	8,046,046	8,046,046	8,195,987	149,941
Prior Period Adjustment	0	0	(484,174)	(484,174)
Fund balance as of January 1-restated	8,046,046	8,046,046	7,711,813	(334,233)
Fund balance as of December 31	\$ 5,715,754	\$ 6,452,500	\$ 8,823,870	\$ 2,371,370

**Clark County Washington**  
**Real Estate Excise 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)
<b><u>Revenues</u></b>				
Excise and other taxes	\$ 8,634,586	\$ 8,634,586	\$ 6,374,449	\$ (2,260,137)
Total taxes	8,634,586	8,634,586	6,374,449	(2,260,137)
Interest earnings	200,000	200,000	1,103,316	903,316
Other revenues	0	0	331,020	331,020
Total miscellaneous	200,000	200,000	1,434,336	1,234,336
Total revenues	8,834,586	8,834,586	7,808,785	(1,025,801)
Excess (deficiency) of revenues over expenditures	8,834,586	8,834,586	7,808,785	(1,025,801)
<b><u>Other Financing Sources (Uses)</u></b>				
Interfund loan payments	(1,000,000)	(1,000,000)	0	1,000,000
Transfers out	(6,951,167)	(8,181,630)	(7,960,825)	220,805
Total other financing sources (uses)	(7,951,167)	(9,181,630)	(7,960,825)	1,220,805
Net change in fund balance	883,419	(347,044)	(152,040)	195,004
Fund balance as of January 1	12,224,819	12,224,819	11,060,575	(1,164,244)
Fund balance as of December 31	\$ 13,108,238	\$ 11,877,775	\$ 10,908,535	\$ (969,240)

**Clark County Washington**  
**Parks Dedicated REET 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)
<b><u>Revenues</u></b>				
Excise and other taxes	\$ 3,837,670	\$ 3,837,670	\$ 3,595,937	\$ (241,733)
Total taxes	3,837,670	3,837,670	3,595,937	(241,733)
Federal grants -- indirect	0	0	144,653	144,653
State grants	0	1,286,989	433,562	(853,427)
Total intergovernmental	0	1,286,989	578,215	(708,774)
Transportation	0	0	300	300
Total charges for services	0	0	300	300
Interest earnings	570,000	570,000	1,803,510	1,233,510
Other revenues	0	0	26,877	26,877
Total miscellaneous	570,000	570,000	1,830,387	1,260,387
Total revenues	4,407,670	5,694,659	6,004,839	310,180
<b><u>Expenditures</u></b>				
Culture and recreation				
Intergovernmental	9,777,717	41,225,458	10,809,960	30,415,498
Total culture and recreation	9,777,717	41,225,458	10,809,960	30,415,498
Total expenditures	9,777,717	41,225,458	10,809,960	30,415,498
Excess (deficiency) of revenues over expenditures	(5,370,047)	(35,530,799)	(4,805,121)	30,725,678
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	0	24,500,000	18,356,797	(6,143,203)
Transfers out	(464,507)	(25,304,507)	(18,398,955)	6,905,552
Total other financing sources (uses)	(464,507)	(804,507)	(42,158)	762,349
Net change in fund balance	(5,834,554)	(36,335,306)	(4,847,279)	31,488,027
Fund balance as of January 1	8,180,965	8,180,965	17,404,794	9,223,829
Prior Period Adjustment	0	0	2,006,165	2,006,165
Fund balance as of January 1-restated	8,180,965	8,180,965	19,410,959	11,229,994
Fund balance as of December 31	\$ 2,346,411	\$ (28,154,341)	\$ 14,563,680	\$ 42,718,021

**Clark County Washington**  
**CVTV PEG Access Cable Capital Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (GAAP Basis) and Actual**  
**For the Biennium Ended December 31, 2007**

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Interest earnings	\$ 0	\$ 0	\$ 3,950	\$ 3,950
Total miscellaneous	0	0	3,950	3,950
Total revenues	0	0	3,950	3,950
<b><u>Expenditures</u></b>				
Economic environment				
Intergovernmental	0	75,000	60,000	15,000
Total economic environment	0	75,000	60,000	15,000
Total expenditures	0	75,000	60,000	15,000
Excess (deficiency) of revenues over expenditures	0	(75,000)	(56,050)	18,950
Net change in fund balance	0	(75,000)	(56,050)	18,950
Fund balance as of January 1	318,207	75,000	61,375	(13,625)
Fund balance as of December 31	\$ 318,207	\$ 0	\$ 5,325	\$ 5,325

**Clark County Washington**  
**Technology Reserve 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)
<b><u>Revenues</u></b>				
Interlocal grants	\$ 111,503	\$ 0	\$ 0	\$ 0
Total intergovernmental	111,503	0	0	0
General government fees	0	0	82,660	82,660
Interfund revenues	390,000	390,000	293,785	(96,215)
Total charges for services	390,000	390,000	376,445	(13,555)
Interest earnings	320,000	320,000	457,348	137,348
Total miscellaneous	320,000	320,000	457,348	137,348
Total revenues	821,503	710,000	833,793	123,793
<b><u>Expenditures</u></b>				
General government				
Personal services	471,516	471,516	444,561	26,955
Supplies	236,412	236,412	580,432	(344,020)
Other services and charges	3,096,930	5,096,930	2,655,352	2,441,578
Capital outlay	210,000	210,000	616,201	(406,201)
Interfund payment for services	0	0	7,080	(7,080)
Total general government	4,014,858	6,014,858	4,303,626	1,711,232
Total expenditures	4,014,858	6,014,858	4,303,626	1,711,232
Excess (deficiency) of revenues over expenditures	(3,193,355)	(5,304,858)	(3,469,833)	1,835,025
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	2,347,873	6,300,000	6,300,000	0
Transfers out	(2,561,058)	(4,579,387)	(4,079,387)	500,000
Total other financing sources (uses)	(213,185)	1,720,613	2,220,613	500,000
Net change in fund balance	(3,406,540)	(3,584,245)	(1,249,220)	2,335,025
Fund balance as of January 1	3,632,217	3,632,217	4,808,907	1,176,690
Fund balance as of December 31	\$ 225,677	\$ 47,972	\$ 3,559,687	\$ 3,511,715

**Clark County Washington**  
**CAD/800 MHz System Replacement Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget (GAAP Basis) and Actual**  
**For the Biennium Ended December 31, 2008**

	Original 2007/2008 Budget	Final 2007/2008 Budget	Actual Biennium to Date	Variance with Final Budget Positive/ (Negative)
<b><u>Revenues</u></b>				
Intergovernmental revenues	\$ 250,000	\$ 250,000	\$ 135,177	\$ (114,823)
Total intergovernmental	250,000	250,000	135,177	(114,823)
Interest earnings	4,000	4,000	117,815	113,815
Total miscellaneous	4,000	4,000	117,815	113,815
Total revenues	254,000	254,000	252,992	(1,008)
<b><u>Expenditures</u></b>				
General government				
Capital outlay	1,741,000	2,140,141	297,217	1,842,924
Total general government	1,741,000	2,140,141	297,217	1,842,924
Total expenditures	1,741,000	2,140,141	297,217	1,842,924
Excess (deficiency) of revenues over expenditures	(1,487,000)	(1,886,141)	(44,225)	1,841,916
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	2,404,428	2,963,569	2,962,611	(958)
Transfers out	(635,850)	(635,850)	(635,850)	0
Total other financing sources (uses)	1,768,578	2,327,719	2,326,761	(958)
Net change in fund balance	281,578	441,578	2,282,536	1,840,958
Fund balance as of January 1	190,394	190,394	287,635	97,241
Fund balance as of December 31	\$ 471,972	\$ 631,972	\$ 2,570,171	\$ 1,938,199

**Clark County Washington**  
**Economic Development Dedicated REET**  
**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)
<b><u>Revenues</u></b>				
Excise and other taxes	\$ 6,000,000	\$ 6,000,000	\$ 2,761,860	\$ (3,238,140)
Total taxes	6,000,000	6,000,000	2,761,860	(3,238,140)
Interest earnings	480,000	480,000	1,245,232	765,232
Total miscellaneous	480,000	480,000	1,245,232	765,232
Total revenues	6,480,000	6,480,000	4,007,092	(2,472,908)
<b><u>Expenditures</u></b>				
Culture and recreation				
Capital outlay	8,000,000	8,525,000	415,726	8,109,274
Total culture and recreation	8,000,000	8,525,000	415,726	8,109,274
Total expenditures	8,000,000	8,525,000	415,726	8,109,274
Excess (deficiency) of revenues over expenditures	(1,520,000)	(2,045,000)	3,591,366	5,636,366
Net change in fund balance	(1,520,000)	(2,045,000)	3,591,366	5,636,366
Fund balance as of January 1	4,697,144	4,697,144	10,878,206	6,181,062
Fund balance as of December 31	\$ 3,177,144	\$ 2,652,144	\$ 14,469,572	\$ 11,817,428

**Clark County Washington**  
**REET Electronic Technology 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)
<b>Revenues</b>				
State entitlements	\$ 0	\$ 0	\$ 152,001	\$ 152,001
Total intergovernmental	0	0	152,001	152,001
Interest earnings	0	0	2,368	2,368
Total miscellaneous	0	0	2,368	2,368
Total revenues	0	0	154,369	154,369
Excess (deficiency) of revenues over expenditures	0	0	154,369	154,369
Net change in fund balance	0	0	154,369	154,369
Fund balance as of January 1	0	0	0	0
Fund balance as of December 31	\$ 0	\$ 0	\$ 154,369	\$ 154,369

**Clark County Washington**  
**Health District Campus Facility 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)
<b><u>Revenues</u></b>				
Interest earnings	\$ 0	\$ 0	\$ 385,550	\$ 385,550
Other revenues	1,430,000	1,430,000	0	(1,430,000)
Total miscellaneous	1,430,000	1,430,000	385,550	(1,044,450)
Total revenues	1,430,000	1,430,000	385,550	(1,044,450)
<b><u>Expenditures</u></b>				
General government				
Capital outlay	0	0	120,326	(120,326)
Total general government	0	0	120,326	(120,326)
Health and human services				
Capital outlay	2,430,000	2,570,000	79,542	2,490,458
Total health and human services	2,430,000	2,570,000	79,542	2,490,458
Total expenditures	2,430,000	2,570,000	199,868	2,370,132
Excess (deficiency) of revenues over expenditures	(1,000,000)	(1,140,000)	185,682	1,325,682
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of capital assets	0	0	3,318,244	3,318,244
Transfers out	0	(2,300,000)	(2,300,000)	0
Total other financing sources (uses)	0	(2,300,000)	1,018,244	3,318,244
Net change in fund balance	(1,000,000)	(3,440,000)	1,203,926	4,643,926
Fund balance as of January 1	3,154,891	3,154,891	142,454	(3,012,437)
Fund balance as of December 31	\$ 2,154,891	\$ (285,109)	\$ 1,346,380	\$ 1,631,489