

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

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

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

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

Clark County Washington
Development Impact Fees
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009

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

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

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

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

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

Clark County Washington
CVTV PEG Access Cable Capital Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009

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

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

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

Clark County Washington
CAD/800 MHz System Replacement Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009

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

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

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

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

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

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

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