

## Fiduciary Funds

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

### Investment Trust Funds

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

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

### Agency Funds:

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

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

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

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

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

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

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

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

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

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

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

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

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

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