STATISTICAL SECTION

This part of Clark County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, notes disclosures, and required supplementary information says about the government's overall financial health.

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Debt Capacity These schedules present information to help the reader access the affordability of the County's current levels of outstanding debt and the ability to issue additional debt in the future.	199
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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

CLARK COUNTY, WASHINGTON
Net Assets by Component
Last Nine Fiscal Years
(accrual basis of accounting)
(in thousands)

	2001	2002	2003	2004	2005	2006	2007	2008	2009
Governmental activities									
Invested in capital assets, net of related debt (1)	$ 179,840	$ 330,075	$ 673,413	$ 681,479	$ 746,201	$ 820,237	$ 856,838	$ 903,453	$ 932,498
Restricted	88,319	67,301	65,053	108,815	104,299	112,924	131,250	130,565	114,887
Unrestricted (2)	117,392	104,627	104,470	32,074	32,745	43,776	50,851	44,583	58,045
Total governmental activities net assets	$ 385,551	$ 502,003	$ 842,936	$ 822,368	$ 883,245	$ 976,937	$ 1,038,939	$ 1,078,601	$ 1,105,430
Business -type activities									
Invested in capital assets, net of related debt	27,605	83,479	88,409	115,687	125,897	140,933	175,353	199,841	203,227
Restricted	0	0	0	0	0	0	0	0	3,119
Unrestricted	19,462	19,464	17,422	17,200	16,673	18,310	14,628	12,019	6,166
Total business-type activities net assets	$ 47,067	$ 102,943	$ 105,831	$ 132,887	$ 142,570	$ 159,243	$ 189,981	$ 211,860	$ 212,512
Primary government									
Invested in capital assets, net of related debt	207,445	413,554	761,822	797,166	872,098	961,170	1,032,191	1,103,294	1,135,725
Restricted	88,319	67,301	65,053	108,815	104,299	112,924	131,250	130,565	118,006
Unrestricted	136,854	124,091	121,892	49,274	49,418	62,086	65,479	56,602	64,211
Total primary government net assets	$ 432,618	$ 604,946	$ 948,767	$ 955,255	$ 1,025,815	$ 1,136,180	$ 1,228,920	$ 1,290,461	$ 1,317,942

1) The invested in capital asset amount increased significantly in 2003 due to the retroactive reporting of major infrastructure capital assets, as required by GASB Statement # 34.
2) Prior to 2004, property tax receivables were recorded for the current year and the following year's levy. In 2004, property tax receivable amounts were restated to include only the current year levy and delinquent amounts.

CLARK COUNTY, WASHINGTON
Changes in Net Assets Last Nine Fiscal Years
(accrual basis of accounting)
(in thousands)

	2001	2002	2003	2004	2005	2006	2007	2008	2009
Expenses									
Governmental activities:									
General government	$37,724	$48,519	$39,113	$45,148	$44,712	$53,155	$54,379	$56,402	$53,856
Public safety	49,888	53,117	54,458	56,823	59,224	63,225	68,802	71,584	69,711
Judicial	6,625	6,988	12,079	11,792	12,679	13,028	15,149	16,065	17,141
Physical environment	1,884	1,395	1,280	1,796	1,374	2,021	2,771	2,980	2,876
Transportation	20,029	21,130	30,215	25,823	30,082	24,832	42,264	47,041	30,378
Economic environment	16,950	19,621	16,203	19,529	18,373	22,923	23,746	22,227	20,937
Health and human services	25,860	27,645	44,121	46,237	48,835	50,513	57,096	62,962	63,333
Culture & recreation	7,854	10,348	10,701	8,348	11,024	17,660	22,277	28,123	30,604
Interest on long term debt	5,183	5,500	6,837	5,467	7,171	6,718	6,668	6,560	6,350
Total governmental activities expenses	171,997	194,263	215,007	220,963	233,474	254,075	293,152	313,944	295,186
Business-type activities:									
Solid waste	1,417	1,704	2,186	1,902	1,949	2,234	3,141	5,996	2,480
Water	2,498	3,078	2,884	3,915	3,886	7,168	4,567	5,446	6,113
Sewer	5,872	5,814	5,766	6,479	5,849	5,277	5,812	5,819	7,052
Total business-type activities expenses	9,787	10,596	10,836	12,296	11,684	14,679	13,520	17,261	15,645
Total primary government expenses	181,784	204,859	225,843	233,259	245,158	268,754	306,672	331,205	310,831
Program Revenues									
Governmental activities:									
Charges for service:									
General government	10,872	12,931	19,849	16,548	18,468	19,157	20,026	19,526	19,047
Public safety	4,423	4,915	4,424	4,272	3,143	6,468	7,579	10,054	8,710
Judicial	3,623	4,116	3,806	3,805	4,471	5,374	5,532	5,741	12,219
Physical environment	488	449	6,155	5,661	5,409	4,204	3,346	3,474	6,118
Transportation	4,541	6,175	5,007	9,191	5,461	5,872	7,458	17,099	4,412
Economic environment	10,286	13,393	10,339	12,299	14,313	15,418	13,859	12,516	13,353
Health and human services	276	3,337	7,502	5,474	3,091	2,800	6,130	3,558	2,427
Culture & recreation	8,841	5,445	5,452	5,936	6,583	7,759	11,915	10,363	7,005
Operating grants and contributions	49,115	47,491	55,019	59,719	63,917	80,052	84,871	84,641	87,784
Capital grants and contributions	26,843	15,986	49,424	29,833	32,364	37,582	29,698	40,965	24,272
Total governmental activities program revenu	119,308	114,238	166,977	152,738	157,220	184,686	190,414	207,937	185,347
Business-type activities:									
Charges for service:									
Solid waste	1,416	1,431	1,700	1,533	1,238	1,571	2,115	1,874	1,642
Water	4,270	4,514	4,600	4,856	4,797	4,875	4,889	4,922	4,824
Sewer	7,032	6,380	6,720	6,143	6,601	6,774	7,302	6,901	6,790
Operating grants and contributions	353	647	498	758	314	691	423	1,064	1,009
Capital grants and contributions	2	794	766	2,720	4,691	17,656	24,187	23,739	3,030
Total business-type activities program revenu	13,073	13,766	14,284	16,010	17,641	31,567	38,916	38,500	17,295
Total primary government program revenu	132,381	128,004	181,261	168,748	174,861	216,253	229,330	246,437	202,642
Net (Expense)/Revenue									
Governmental activities	(52,689)	(80,025)	(48,030)	(68,225)	(76,254)	(69,389)	(102,738)	(106,007)	(109,839)
Business-type activities	3,286	3,170	3,448	3,714	5,957	16,888	25,396	21,239	1,650
Total primary government net (expense)/reve	(49,403)	(76,855)	(44,582)	(64,511)	(70,297)	(52,501)	(77,342)	(84,768)	(108,189)
General Revenues and Other Changes in Net Assets									
Governmental activities:									
Taxes									
Property taxes	66,737	70,240	73,428	71,845	78,389	84,896	93,258	92,171	93,350
Sales taxes	21,471	22,132	23,627	26,309	29,975	23,433	30,057	32,266	25,991
Excise and other taxes	10,621	11,547	13,932	15,528	19,595	19,214	16,591	13,014	13,002
Investment interest	8,816	5,677	2,332	2,996	5,522	9,818	11,329	9,340	2,011
Gain on sale of capital asset	1,777	1,059	1,914	1,831	1,522	2,189	4,240	1	0
Transfers	707	285	840	142	140	683	99	99	(67)
Total governmental activities	110,129	110,940	116,073	118,651	135,143	140,233	155,574	146,891	134,287
Business-type activities:									
Investment interest	1,219	512	282	271	469	896	912	738	129
Gain/(loss) on sale of capital asset	(3,014)	(558)	0	0	(16)	0	0	0	0
Special item	0	0	0	7,341	0	0	0	0	0
Transfers	(707)	(285)	(840)	(142)	(140)	(683)	(99)	(99)	67
Total business-type activities	(2,502)	(331)	(558)	7,470	313	213	813	639	196
Total primary government	107,627	110,609	115,515	126,121	135,456	140,446	156,387	147,530	134,483
Changes in Net Assets									
Governmental activities	57,440	30,915	68,043	50,426	58,889	70,844	52,836	40,884	24,448
Business-type activities	784	2,839	2,890	11,184	6,270	17,101	26,209	21,878	1,846
Total primary government	$58,224	$33,754	$70,933	$61,610	$65,159	$87,945	$79,045	$62,762	$26,294

Note: Changes in net assets on this schedule do not include prior period adjustments or changes in application of accounting principles. Therefore this schedule does not account for the total change in net assets from one year to the next.

CLARK COUNTY, WASHINGTON
Fund Balances, Governmental Funds
Last Nine Fiscal Years
(modified basis of accounting)

	2001	2002	2003	2004 [1]	2005	2006	2007	2008	2009
General Fund									
Reserved	$ 1,018,506	$ 903,253	$ 23,011	$ 78,842	$ 23,589	$ 6,975	$ 5,276	$ 14,736	$ 1,763
Unreserved, designated	0	0	0	1,499,145	3,065,826	3,215,836	4,080,827	4,725,426	1,884,334
Unreserved	8,002,099	7,585,607	10,876,055	10,438,265	12,424,245	15,031,627	13,804,279	6,070,332	7,384,078
Total general fund	9,020,605	8,488,860	10,899,066	12,016,252	15,513,660	18,254,438	17,890,382	10,810,494	9,270,175
All other Governmental Funds									
Reserved	1,269,289	2,177,574	5,361,213	1,789,300	1,738,884	1,571,885	1,142,682	1,244,597	1,055,526
Unreserved, designated:									
Special revenue funds	0	4,500,000	3,783,061	6,719,125	6,131,883	5,704,731	4,241,734	5,182,622	3,870,061
Capital projects funds								1,188	3,682
Unreserved, undesignated:									
Special revenue funds	37,693,380	33,396,909	30,307,437	38,104,019	49,776,762	57,709,816	79,191,297	72,756,523	82,590,848
Capital projects funds (1)	58,949,210	35,747,044	32,535,789	71,926,465	59,056,129	60,805,908	67,442,893	65,498,934	42,976,592
Debt service funds	0	58,202	427,789	285,760	375,741	703,992	195,736	326,184	449,225
Total all other governmental funds	97,911,879	75,879,729	72,415,289	118,824,669	117,079,399	126,496,332	152,214,342	145,010,048	130,945,934
Total governmental fund balances	$ 106,932,484	$ 84,368,589	$ 83,314,355	$ 130,840,921	$ 132,593,059	$ 144,750,770	$ 170,104,724	$ 155,820,542	$ 140,216,109

[1] The increase in Capital Projects unreserved fund balances relates to bond proceeds received for construction of the new Campus Health District Facility.

CLARK COUNTY, WASHINGTON
Changes in Fund Balances, Governmental Funds
Last Nine Fiscal Years
(modified basis of accounting)

	2001	2002	2003	2004	2005	2006	2007	2008	2009
Revenues									
Taxes	$ 94,823,893	$ 100,144,280	$ 108,171,048	$ 114,219,866	$ 127,008,259	$ 125,804,791	$ 134,249,476	$ 135,628,702	$131,504,246
Licenses	4,493,628	5,372,648	8,749,231	9,663,213	9,872,604	8,674,791	8,114,582	7,049,694	7,512,980
Intergovernmental	74,742,557	63,107,542	71,649,423	80,450,365	75,813,451	94,290,452	97,701,119	104,442,414	107,870,012
Charges for services	28,682,701	35,386,049	44,105,555	43,886,323	43,599,876	44,224,647	51,750,098	55,985,480	42,006,795
Fines	3,005,880	3,292,751	3,535,198	3,442,837	3,250,771	4,114,740	4,011,932	4,048,156	3,622,375
Investment earnings	7,851,084	5,128,709	2,303,294	2,815,409	5,183,170	9,272,930	10,741,444	8,792,887	1,917,973
Other revenues	4,577,020	4,827,908	5,510,002	5,687,282	7,622,648	10,270,118	10,783,728	9,955,195	9,641,255
Total revenues	218,176,763	217,259,887	244,023,751	260,165,295	272,350,779	296,652,469	317,352,379	325,902,528	304,075,636
Expenditures									
General government	31,521,992	35,640,265	31,549,725	31,578,386	33,100,926	35,209,298	38,591,120	41,497,843	38,720,034
Public safety	48,605,512	50,839,439	53,889,590	56,753,302	60,271,445	62,503,713	66,786,278	70,770,603	68,827,878
Judicial	6,597,690	6,938,888	10,996,065	11,484,412	12,596,430	12,663,651	14,670,435	15,906,883	16,443,048
Physical environment	1,812,082	1,701,896	1,340,812	1,797,304	1,935,880	2,025,739	2,680,421	2,724,880	2,755,870
Transportation	58,479,909	54,857,563	60,843,994	54,605,714	48,803,500	25,613,417	33,569,444	36,384,817	30,148,451
Economic environment	16,319,768	19,607,845	15,999,739	19,237,396	18,440,726	22,763,257	23,490,955	22,199,883	20,914,527
Health and human services	25,838,642	27,599,637	44,271,966	48,614,637	45,476,620	50,573,710	56,443,677	61,814,364	62,370,008
Culture and recreations	6,193,873	6,198,219	6,970,485	6,636,914	6,762,260	14,422,004	18,188,343	23,502,656	15,522,566
Capital outlay	21,949,528	31,841,081	22,275,616	32,983,358	36,502,146	40,928,084	28,290,952	48,309,918	44,296,829
Debt service:									
Principal	4,710,801	5,000,000	5,146,050	6,191,608	7,785,219	7,494,499	6,846,719	6,752,619	7,007,278
Interest	4,984,953	5,160,064	5,309,749	5,727,795	7,287,787	6,348,935	6,609,873	6,442,111	6,231,905
Total expenditures	227,014,750	245,384,897	258,593,791	275,610,826	278,962,939	280,546,307	296,168,217	336,306,577	313,238,394
Excess of revenues over (under)) expenditures	(8,837,987)	(28,125,010)	(14,570,040)	(15,445,531)	(6,612,160)	16,106,162	21,184,162	(10,404,049)	(9,162,758)
Other Financing Sources (Uses)									
Issuance of long-term debt	37,840,000	3,635,000	10,490,000	59,702,500	9,002,500	650,000	200,000	4,200,000	1,030,000
Premium on long-term debt	0	0	0	1,919,897	776,781	2,780,724	0	0	0
Issuance of bond anticipation notes	0	1,318,500	0	11,379,500	0	0	0	0	0
Repayment from bond anticipation notes	0	0	0	(11,379,500)	0	0	0	0	0
Issuance of refunding debt	0	2,777,009	9,790,000	0	24,985,000	36,285,000	0	0	0
Repayment to refunded debt escrow	0	(2,760,612)	(9,962,981)	0	(25,349,701)	(38,717,472)	0	0	0
Sale of capital assets	3,159,737	1,056,231	1,964,930	1,982,664	3,837,435	2,423,608	7,560,984	452,467	761,444
Insurance recoveries	0	0	0	0	0	0	0	0	(5,220)
Transfers in	40,061,335	30,144,579	34,514,686	28,342,938	36,121,101	35,039,634	45,993,291	75,560,096	52,606,622
Transfers out	(39,341,701)	(31,199,155)	(35,141,170)	(37,435,126)	(42,406,136)	(42,754,981)	(54,743,289)	(83,055,404)	(60,706,166)
Total other financing sources (uses)	41,719,371	4,971,552	11,655,465	54,512,873	6,966,980	(4,293,487)	(989,014)	(2,842,841)	(6,313,320)
Net change in fund balances	$ 32,881,384	$ (23,153,458)	$ (2,914,575)	$ 39,067,342	$ 354,820	$ 11,812,675	$ 20,195,148	$ (13,246,890)	$ (15,476,078)
Debt services as a percentage of noncapital expenditures	5.60%	5.28%	4.95%	5.43%	6.19%	5.46%	4.65%	4.27%	4.53%

Note: Changes in net assets on this schedule do not include prior period adjustments or changes in application of accounting principles.
Therefore this schedule does not account for the total change in net assets from one year to the next.

CLARK COUNTY, WASHINGTON

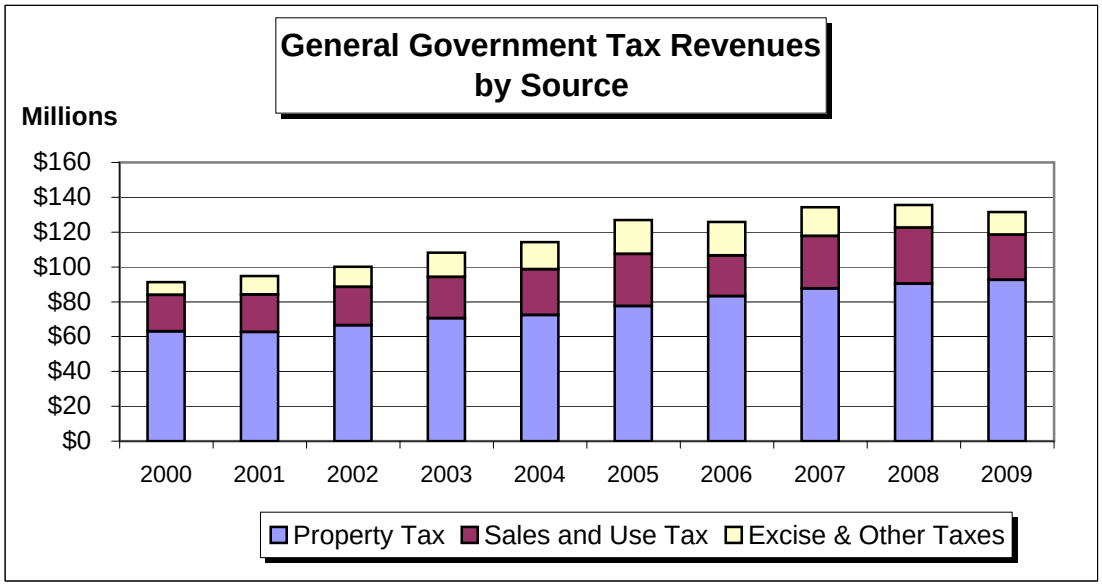
Tax Revenues by Source, Governmental Funds *

Last Ten Fiscal Years

(modified basis of accounting)

Year	Property Tax	Sales and Use Tax	Excise & Other Taxes	Total
2000	63,062,994	20,916,369	7,281,981	91,261,344
2001	62,732,140	21,470,875	10,620,878	94,823,893
2002	66,465,730	22,131,848	11,546,702	100,144,280
2003	70,611,479	23,627,331	13,932,238	108,171,048
2004	72,382,692	26,309,287	15,527,887	114,219,866
2005	77,438,157	29,974,783	19,595,319	127,008,259
2006	83,157,251	23,432,988	19,214,552	125,804,791
2007	87,601,499	30,057,274	16,590,703	134,249,476
2008	90,349,257	32,265,754	13,013,691	135,628,702
2009	92,511,318	25,991,421	13,001,507	131,504,246

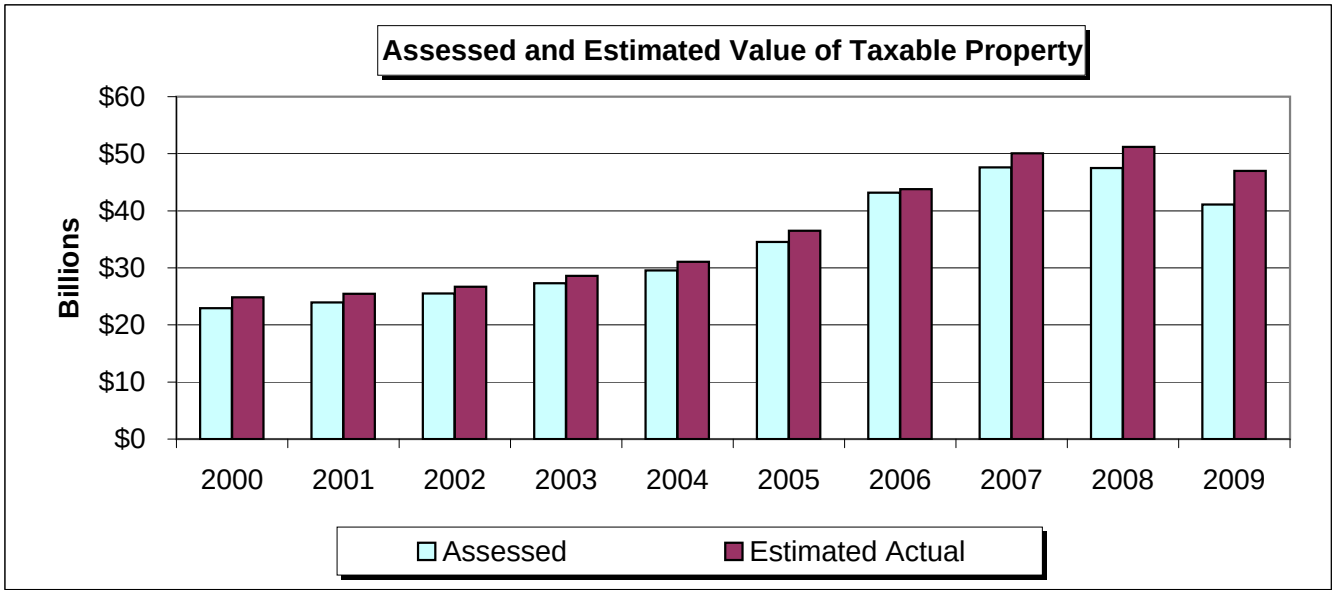
* Includes General, Special Revenue, Debt Service, and Capital Project Funds



CLARK COUNTY, WASHINGTON
ASSESSED AND ESTIMATED VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years

	Real Property (1)		Personal Property (1)		Less Tax	Total (2)		Percentage	Total
	Assessed Value ($ Billions)	Estimates (3) Actual Value ($ Billions)	Assessed Value ($ Billions)	Estimates (3) Actual Value ($ Billions)	Exempt property ($ Billions)	Assessed Value ($ Billions)	Estimates (3) Actual Value ($ Billions)	of Assessed to Estimated Actual Value	Direct Tax Rate
2000	$22.05	$23.94	$0.90	$0.93	N/A	$22.95	$24.87	92.28%	3.92
2001	$23.00	$24.53	$0.92	$0.96	N/A	$23.92	$25.48	93.87%	3.87
2002	$24.63	$25.81	$0.87	$0.90	N/A	$25.50	$26.72	95.46%	3.80
(4) 2003	$26.52	$27.80	$0.77	$0.79	N/A	$27.29	$28.59	95.44%	3.56
2004	$28.85	$30.34	$0.72	$0.73	N/A	$29.57	$31.07	95.17%	3.61
2005	$33.46	$35.37	$1.11	$1.11	N/A	$34.57	$36.48	94.76%	3.32
2006	$41.94	$42.45	$1.23	$1.32	N/A	$43.17	$43.77	98.62%	3.09
2007	$47.00	$49.42	$1.35	$1.42	$0.73	$47.62	$50.08	95.10%	2.69
2008	$47.11	$50.77	$1.13	$1.24	$0.74	$47.50	$51.19	92.78%	2.68
2009	$40.09	$45.92	$1.45	$1.57	$0.45	$41.09	$46.98	87.46%	3.40

(1) Property assessed at 100% of fair value.
(2) The total assessed value for this table excludes personal utilities valuations.
(3) Estimated actual values are based on the State Department of Revenue ratio.
(4) The decrease in personal property is due to reclassification of some specific personal property to real property.
Note: Prior to 2007, exempt property was deducted from the real and personal property amounts and not shown separately.



CLARK COUNTY, WASHINGTON
Principal Property Taxpayers
Current Period and Ten Years Prior
(amounts expressed in millions)

		2009			1999		
Taxpayer	Type of Business	Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
SEH America	Micro-electronics	$ 312.95	1	0.75%	$ 236.17	3	1.07%
Columbia Tech Center	Investment Co	208.56	2	0.50%	-		-
Georgia Pacific*	Paper Products	198.25	3	0.48%	245.34	2	1.12%
Wafertech	Micro-electronics	139.29	4	0.34%	478.43	1	2.18%
NW Natural Gas	Gas Utility	88.58	5	0.21%	52.09	9	0.24%
The Vancouver Clinic	Healthcare	83.61	6	0.20%	-		-
Vancouver Mall	Land holding	73.57	7	0.18%	-		-
Legacy Health	Hospitals	71.99	8	0.17%	-		-
Wal-Mart	Retail	71.30	9	0.17%	-		-
Angelo Property Co LP	Property investment	70.80	10	0.17%	-		-
Pacificorp	Electric Utility	-		-	56.82	8	0.26%
Hewlett Packard	Micro-electronics	-		-	169.83	4	0.77%
US West Communications	Telephone Utility	-		-	102.06	5	0.46%
Electric Lightwave	Telephone Utility	-		-	76.51	6	0.35%
Frito Lay	Food Distributor	-		-	57.73	7	0.26%
Sharp Microelectronics Lab	Micro-electronics	-		-	47.84	10	0.22%
Totals		$ 1,318.90		3.17%	$ 1,522.82		6.93%

* formerly Fort James

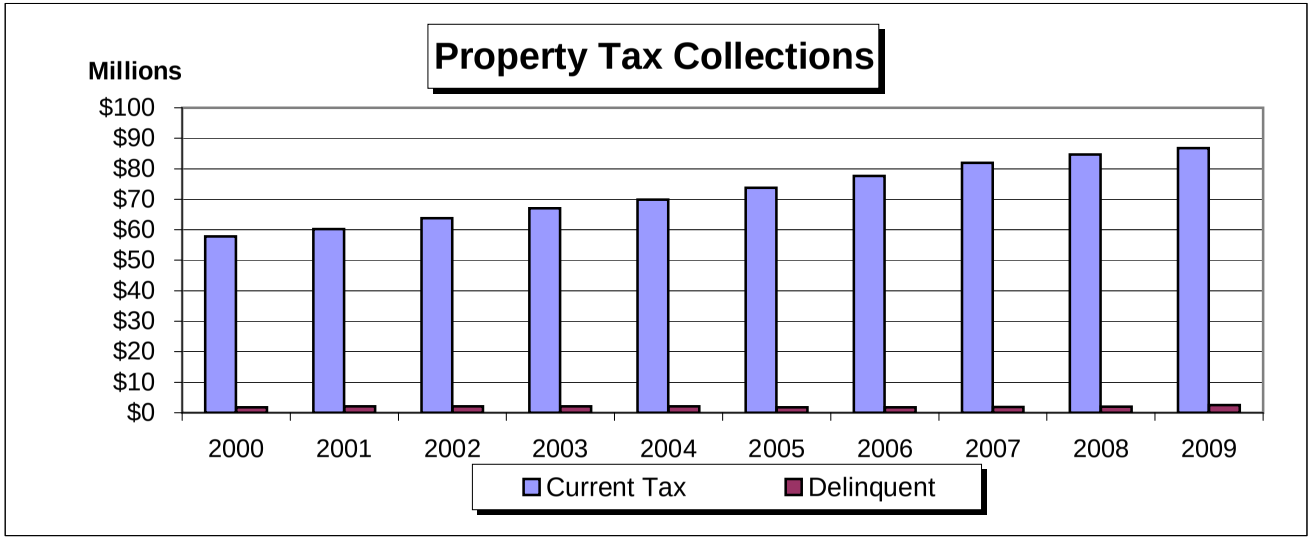
Source: Clark County Assessor's Department

CLARK COUNTY, WASHINGTON
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended December 31	Total Tax Levy	Current Tax Collection	Percent Collected	Delinquent Tax Collection	Total Tax Collection	Outstanding Delinquent Taxes Current Year	Percent of Total Tax Collections To Tax Levy	Percent of Delinquent Taxes to Tax Levy
2000	$ 59,821,656	$ 57,770,731	96.57%	$ 1,798,423	$59,569,154	$ 2,110,478	99.58%	3.53%
2001	$ 62,680,691	$ 60,191,707	96.03%	$ 2,108,386	$62,300,093	$ 2,337,034	99.39%	3.73%
2002	$ 66,128,191	$ 63,817,355	96.51%	$ 2,083,169	$65,900,524	$ 2,233,689	99.66%	3.38%
2003	$ 69,111,795	$ 67,008,768	96.96%	$ 2,098,525	$69,107,293	$ 1,960,506	99.99%	2.84%
2004	$ 72,015,555	$ 69,849,794	96.99%	$ 2,054,293	$71,904,087	$ 1,756,394	99.85%	2.44%
2005	$ 75,694,765	$ 73,788,302	97.48%	$ 1,812,975	$75,601,277	$ 1,845,920	99.88%	2.44%
2006	$ 80,306,791	$ 77,696,491	96.75%	$ 1,810,136	$79,506,627	$ 1,935,717	99.00%	2.41%
2007	$ 85,117,733	$ 81,905,754	96.23%	$ 1,926,728	$83,832,482	$ 2,862,176	98.49%	3.36%
2008	$ 88,036,455	$ 84,656,771	96.16%	$ 2,038,833	$86,695,604	$ 3,169,061	98.48%	3.60%
2009	$ 90,327,048	$ 86,771,518	96.06%	$ 2,544,156	$89,315,674	$ 3,272,010	98.88%	3.62%

Note: This includes tax levies for the County's General, Special Revenue, Debt Service, and Capital Projects Funds. This report does not crossfoot, as it does not take into account cancellations or supplements made during the year, nor adjustments made for city annexations.

Source: Clark County Treasurer's Office



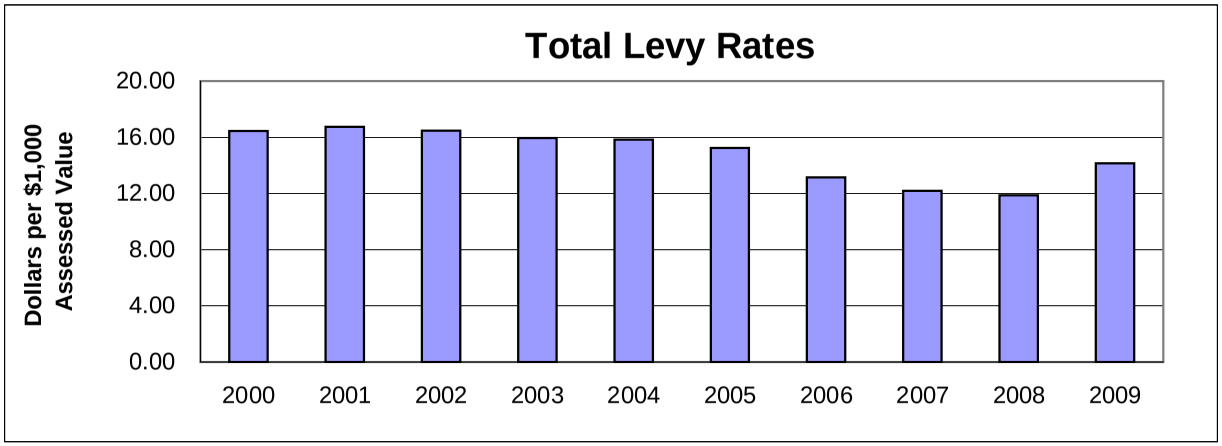
CLARK COUNTY, WASHINGTON
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years
(per $1,000 of assessed value)

	Clark County Direct Rates**			Overlapping Rates							
Levy Year *	General Fund	Other County Funds	Total County	School Districts	Fire Districts	Cemetery Districts	Ports	Cities & Towns	State of Washington	Public Library	Total Direct & Overlapping
2000	1.56	2.36	3.92	4.12	1.21	0.07	0.41	3.10	3.02	0.61	16.46
2001	1.58	2.29	3.87	4.29	1.28	0.07	0.42	3.12	3.09	0.60	16.74
2002	1.57	2.23	3.80	4.25	1.28	0.07	0.42	3.12	2.92	0.60	16.46
2003	1.51	2.05	3.56	4.22	1.38	0.07	0.41	2.98	2.77	0.56	15.95
2004	1.47	2.14	3.61	4.09	1.41	0.07	0.40	3.00	2.73	0.52	15.83
2005	1.34	1.98	3.32	4.07	1.41	0.07	0.40	2.72	2.73	0.53	15.25
2006	1.13	1.96	3.09	3.12	1.08	0.05	0.30	2.36	2.73	0.41	13.14
2007	1.05	1.64	2.69	3.22	1.03	0.04	0.28	2.08	2.47	0.37	12.18
2008	1.12	1.56	2.68	3.44	1.00	0.05	0.29	2.13	1.89	0.39	11.87
2009	1.30	2.10	3.40	4.23	1.09	0.06	0.33	2.42	2.02	0.59	14.14

* Taxes collected in the following year.

**State legislation and voter approved initiatives limit the annual property tax increase to 1% or the Implicit Price Deflator (IPD), whichever is less.

Source: Clark County Assessor's Office



Total Levy Rates

Source: Clark County Assessor's Department

CLARK COUNTY, WASHINGTON
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

	Governmental Activities			Business Type Activities					
Year	General Obligation Bonds	Special Assessment Bonds	Capital Lease	General Obligation Bonds	Revenue Bonds	Capital Lease	**Total Primary Government**	Percentage of Personal Income	Total Debt Per Capita*
2000	66,965,459	518,954	11,378	2,124,541	47,255,000	0	116,875,332	1.16%	338.54
2001	99,467,420	413,954	7,012	1,827,580	41,790,000	0	143,505,966	1.35%	406.99
2002	94,799,359	408,954	1,318,500	610,641	39,745,000	0	136,882,454	1.28%	369.55
2003	98,012,520	408,954	1,231,077	287,480	37,600,000	0	137,540,031	1.24%	369.43
2004	150,053,149	263,954	1,141,605	146,851	28,975,000	0	180,580,559	1.55%	471.12
2005	149,640,000	228,954	1,024,445	0	27,020,000	0	177,913,399	1.42%	454.44
2006	142,675,000	228,954	950,717	0	24,950,000	0	168,804,671	1.25%	418.35
2007	136,970,000	18,954	848,948	0	22,900,000	0	160,737,902	0.96%	387.32
2008	131,365,000	18,954	8,730,128	0	20,750,000	0	160,864,082	1.06%	379.22
2009	125,575,000	18,954	8,163,496	0	18,500,000	0	152,257,450	NA	353.10

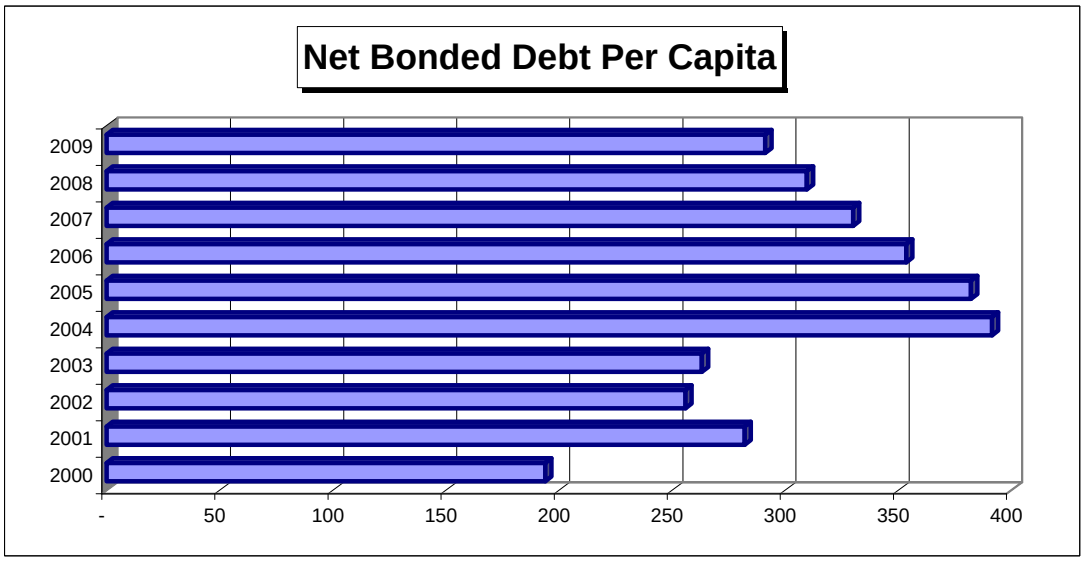
Source: Clark County Treasurer's Office

* Population data can be found on the Schedule of Demographic and Economic Statistics in this section

CLARK COUNTY, WASHINGTON
Ratio of General Bonded Debt Outstanding
Last Ten Fiscal Years

Year	Population (1)	taxable property Assessed Value (2)	Gross Bonded Debt (3)	Less Debt Services Moneys Available	Less Debt Payable From Enterprise Fund Revenues (4)	Net Bonded Debt	Percentage of Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2000	345,238	23,211,936,257	69,090,000	0	2,124,541	66,965,459	0.29%	194
2001	352,600	24,217,063,604	101,295,000	0	1,827,580	99,467,420	0.41%	282
2002	370,400	25,776,168,312	95,410,000	0	610,641	94,799,359	0.37%	256
2003	372,300	27,461,073,999	98,300,000	0	287,480	98,012,520	0.36%	263
2004	383,300	29,591,994,441	150,200,000	0	146,851	150,053,149	0.51%	391
2005	391,500	34,239,969,989	149,640,000	0	0	149,640,000	0.44%	382
2006	403,500	42,831,709,397	142,675,000	0	0	142,675,000	0.33%	354
2007	415,000	48,017,610,071	136,970,000	0	0	136,970,000	0.29%	330
2008	424,200	47,496,112,073	131,365,000	0	0	131,365,000	0.28%	310
2009	431,200	41,545,366,908	125,575,000	0	0	125,575,000	0.30%	291

(1) Washington State Office of Financial Management (OFM)
(2) Clark County Assessor
(3) Amount does not include special assessment, capital leases or revenue bonds.
(4) These amounts include general obligation bonds that are being repaid from Sanitary Sewer Enterprise Funds.

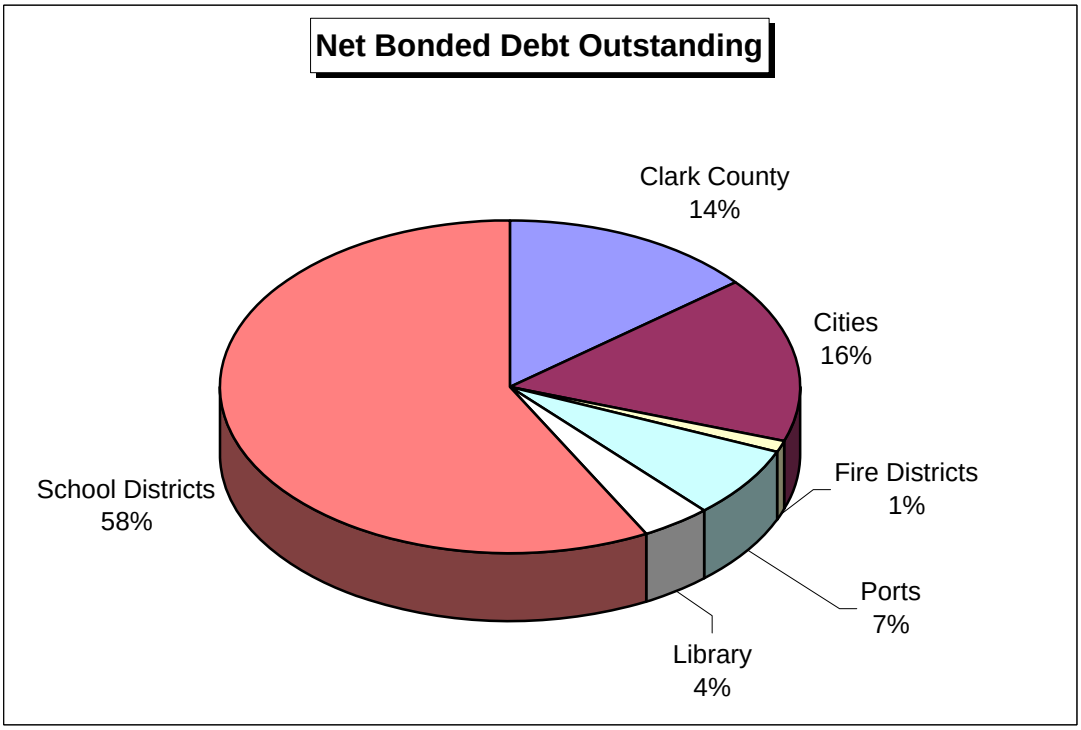


CLARK COUNTY, WASHINGTON
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES BONDED DEBT
GENERAL OBLIGATION BONDS
As of December 31, 2009

Jurisdiction	Net Bonded Debt Outstanding	Percentage Applicable to Clark County	Amount Applicable to Clark County
Direct:			
Clark County *	$148,651,553	100%	$148,651,553
Overlapping:			
Cities	169,076,984	100%	169,076,984
Fire Districts	10,365,366	100%	10,365,366
Ports	72,648,803	100%	72,648,803
Library	42,477,697	100%	42,477,697
School Districts	605,278,771	100%	605,278,771
Total Overlapping	$899,847,621		$899,847,621
Total Direct & Overlapping	$1,048,499,174		$1,048,499,174

* Excludes amounts available for repayment in the debt service fund, if any.

Source: Clark County Treasurer's Office



CLARK COUNTY, WASHINGTON
Legal Debt Margin Information
Legal Debt Margin Calculation for Year 2009

Assessed Valuation *	$41,545,366,908
Limited Tax General Obligation Debt Capacity (non-voted):	
Legal Limit @ 1 and 1/2 % on the assessed valuation	623,180,504
Less: Outstanding Debt	(152,159,075)
Add: available assets	24,654,345
Remaining Capacity (non-voted)	495,675,774
Total General Obligation Debt Capacity (voted and non-voted):	
Legal limit of 2 1/2% on the assessed valuation	
Less: Outstanding Limited Tax General Obligation Bond Debt	1,038,634,173
Remaining Capacity (voted and non-voted)	$1,038,634,173

* Does not include exempt assessed property values.

CLARK COUNTY, WASHINGTON
Legal Debt Margin Information
Last Ten Fiscal Years
(in thousands)

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Debt limit (non-voted)	$ 348,179	$ 363,256	$ 386,643	$ 411,916	$ 443,880	$ 513,600	$ 642,476	$ 720,264	$ 712,442	$ 623,181
Total net debt applicable to limit	69,090	101,295	115,064	119,007	147,898	157,807	155,790	150,896	154,977	152,159
Legal debt margin (voted and non-voted)	511,208	504,132	644,404	686,527	737,800	855,999	1,070,793	1,200,440	1,187,403	1,038,634
Total net debt applicable to the limit as a percentage of debt limit	19.84%	27.89%	29.76%	28.89%	33.32%	30.73%	24.25%	20.95%	21.75%	24.42%

Source: Clark County Treasurer's Office

CLARK COUNTY, WASHINGTON
SANITARY SEWER FUND
REVENUE BONDS COVERAGE TEST

Year	Pledged Revenues (1)	Operating Revenues	Non-Operating Revenues	Operating Expenses (2)	Net Revenue Available for Debt Service	Principal	Interest	Total Debt Service	Coverage (3)
2000	4,623,095	2,191,585	861,734	1,652,323	6,024,091	1,860,000	2,763,095	4,623,095	1.30
2001	5,054,925	1,878,946	765,361	1,691,884	6,007,348	2,275,000	1,714,311	3,989,311	1.51
2002	4,446,608	1,928,108	133,866	1,893,319	4,615,263	2,045,000	2,114,492	4,159,492	1.11
2003	4,525,442	2,190,598	86,607	2,109,118	4,693,529	2,145,000	2,012,023	4,157,023	1.13
2004	3,952,879	2,190,598	72,824	2,263,519	3,952,782	1,860,000	1,724,021	3,584,021	1.10
2005	3,988,534	2,612,870	105,203	2,375,587	4,331,020	1,955,000	1,451,482	3,406,482	1.27
2006	4,160,381	2,612,870	219,489	2,563,504	4,429,236	2,070,000	1,339,750	3,409,750	1.30
2007	3,973,806	3,245,952	198,005	3,010,096	4,407,667	2,050,000	1,222,750	3,272,750	1.35
2008	3,653,509	3,245,952	191,591	3,018,299	4,072,753	2,150,000	1,124,000	3,274,000	1.24
2009	3,576,321	3,212,904	103,073	4,053,542	2,838,756	2,250,000	1,024,245	3,274,245	0.87
2010-2012						7,395,000	2,427,869	9,822,869	
2013-2016						11,105,000	1,434,896	12,539,896	

Note: The revenue bonds were first issued in 1995.

(1) The bond covenants require Clark Regional Wastewater District (CRWWD) to pay Clark County for 100% of the debt service on the bonds. Pledged revenue includes revenue from CRWWD to cover the revenue bonds as well as an amount to cover Public Works Trust Fund loans which were issued for the Treatment Plant.

(2) Total operating expense less depreciation.

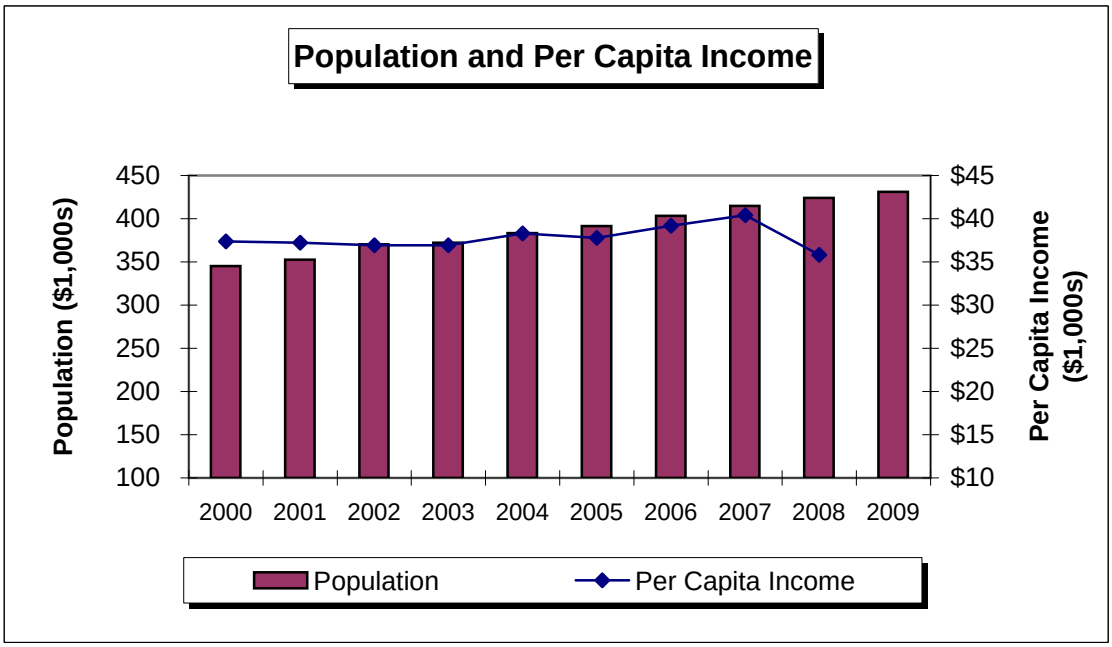
(3) System Coverage is shown in the table below which includes the additional amounts available for coverage from CRWWD.

Year	County Revenues	CRWD Net Revenues	Operating Expenses (1)	Available for Debt Service	Debt Service	Coverage
2000	5,484,829	3,639,837	1,652,323	7,472,343	4,623,095	1.62
2001	5,820,286	4,231,841	1,691,884	8,360,243	3,989,311	2.10
2002	4,580,474	3,769,450	1,893,319	6,456,605	4,159,492	1.55
2003	4,612,049	4,191,291	2,109,118	6,694,222	4,157,023	1.61
2004	4,025,703	6,652,409	2,263,519	8,414,593	3,584,021	2.35
2005	4,093,737	8,274,518	2,375,587	9,992,668	3,406,482	2.93
2006	4,379,870	9,612,401	2,563,504	11,428,767	3,409,750	3.35
2007	4,171,811	8,517,492	3,010,096	9,679,207	3,272,750	2.96
2008	3,845,100	7,103,783	3,018,299	7,930,584	3,274,000	2.42
2009	3,679,394	6,050,204	4,053,542	5,676,056	3,274,245	1.73
2010-2012					9,822,869	
2013-2016					12,539,896	

CLARK COUNTY, WASHINGTON
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years

Year	Population (1)	Personal Income (2)	Per Capita Income (2)	School Enrollment (3)	Unemployment Rate (4)
2000	345,238	12,900,508,346	$37,367	64,208	4.6%
2001	352,600	13,118,130,400	$37,204	65,512	7.8%
2002	370,400	13,679,983,200	$36,933	67,406	8.2%
2003	372,300	13,750,155,900	$36,933	68,912	8.9%
2004	383,300	14,674,257,200	$38,284	71,408	6.4%
2005	391,500	14,785,389,000	$37,766	73,707	5.1%
2006	403,500	15,810,744,000	$39,184	77,391	4.6%
2007	415,000	16,771,810,000	$40,414	79,610	5.4%
2008	424,200	15,198,413,000	$35,828	76,782	10.5%
2009	431,200	NA	NA	77,846	13.7%

Sources:
(1) Washington State Office of Fiscal Management
(2) U S Bureau of Economic Analysis (Adjusted to 2007 dollars)
(3) WA Office of the Superintendent of Public Instruction (http://www.k12.wa.us/DataAdmin/default.aspx) for years prior to 2009. In 2009 the information came from the individual school district offices.
(4) Washington State Employment Security



Clark County, Washington
Principal Employers
Current and Ten Years Ago

	2009 (1)			2000 (2)		
Employers	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Vancouver School District	3,412	1	1.56%	2,808	1	1.53%
Evergreen School District	3,224	2	1.47%	2,328	3	1.27%
Southwest WA Medical Center	2,625	3	1.20%	2,652	2	1.45%
Clark County	1,684	4	0.77%	1,473	8	0.80%
Fred Meyer	1,405	5	0.64%	1,500	7	0.82%
City of Vancouver	1,100	6	0.50%	-		-
Battle Ground School District	1,006	7	0.46%	-		-
WaferTech	950	8	0.43%	1,250	9	0.68%
Wells Fargo & Co.	942	9	0.43%	-		-
SEH America	842	10	0.38%	1,650	5	0.90%
Hewlett Packard	-		-	1,900	4	1.04%
Fort James Corporation	-		-	1,500	6	0.82%
Safeway Stores	-		-	1,172	10	0.64%
Totals	17,190		7.85%	18,233		9.94%
Total employment (3)	218,980			183,370		

(1) Vancouver Business Journal 2010 Book of Lists
(2) Vancouver Business Journal
(3) Total employment from Washington State Employment Security Department

CLARK COUNTY, WASHINGTON
Full-time Equivalent Clark County Employees by Function/Program
Last Three Biennium's

Function/Program	2005/2006	2007/2008	2009/2010
General Government	225.93	232.15	186.7
Assessor/GIS	77.13	74.75	66.35
Auditor/Elections	47.1	46.6	42.6
Treasurer	33.5	29	25.5
Commissioners	12	13	11
Countywide/ESA services	4.2	2.9	0
Fair	1	0	0
Coop Extension	3	3	1.5
Board of Equalization	2	2	2
Long Range Planning	12	12.5	10.5
Animal Control	10.5	10	5.25
Code Enforcement	9.5	10	4.95
Fire Marshal	9	9	7.65
Weed Management	5	10	0
Elections	9.4	9.4	9.4
Public Safety	779.83	864	805.52
County Clerk	40	49	44.54
District Court	48.17	54	46.88
Superior Court	27	33	34
Juvenile	94.5	95.5	92.5
Sheriff	219.5	253.5	235.5
Custody	165	182	167
Child Justice Center	5	5	4
Prosecuting Attorney/Child Support	104.66	112	102.25
Medical Examiner	6	7	7.25
Corrections	70	73	71.6
Public Works	260	290.9	295.9
Community Development	116.5	96.5	38.1
Community Services	71.25	104.00	106.00
Public Health*	143.55	147.40	94.85
Internal Services	141.4	165.8	150.1
Budget and Information Services	53	56	47
Human Resources	14.55	18	17.35
General Services/loss Control	23.3	26.3	25
Facilities	32.5	45.5	41
Public Information	6	6	6.7
Data Processing	12.05	14	13
Grand Total	1,738.46	1,900.75	1,677.09

Source: Clark County Budget Office Biennial Budget

Clark County, Washington
Capital Asset Statistics By Function
Last Ten Fiscal Years

Function	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Public Safety										
Sheriff Patrol Units - Vehicles	136	141	151	161	n/a	123	126	136	163	161
Sheriff Patrol Units - Boats	2	2	2	2	2	2	2	4	6	6
Transportation										
Paved Roads (miles)	1,082	1,095	1,103	1,109	1,149	1,075	1,109	1,109	1,106	1,104
Streetlights						450	550	550	553	546
Traffic Signals	n/a	n/a	77	n/a	90	93	93	93	91	90
Railroad Tracks (miles)	33	33	33	33	33	33	33	33	33	33
Culture and Recreation										
Regional Parks	8	8	8	8	8	8	8	8	9	9
Parks Acreage (developed)	1,102	1,102	1,102	1,102	1,102	1,102	1,102	1,102	1,442	1,442
Exhibition Hall	0	0	0	0	1	1	1	1	1	1
Amphitheater	0	0	0	1	1	1	1	1	1	1
Golf Course	1	1	1	1	1	1	1	1	1	1
Sewer										
County Treatment Plant	1	1	1	1	1	1	1	1	1	1
Sanitary Sewers (miles) *			6	6	6	6	6	7.3	13.9	13.9
Average Daily Treatment (millions of gallons per day)	n/a	n/a	5.85	6.51	6.49	6.69	7.30	7.02	6.86	6.80
Total Maximum Design Flow (millions of gallons per day)	n/a	n/a	10.3	10.3	10.3	10.3	10.3	10.3	10.3	15.0

* A new force main and interceptor line were near completion in 2008, as part of an upgrade at the Salmon Creek Treatment Plant.

Sources: Various County departments

Note: No capital asset indicators are available for general government function

CLARK COUNTY, WASHINGTON
Operating Indicators by Function
Last Ten Fiscal Years

Transportation	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Road - Paved Center-Line Miles (A)	1,082	1,095	1,103	1,109	1,149	1,075	1,109	1,109	1,116	1,104
Public Safety										
Fire Inspections (B)	2,552	2,764	2,564	2,944	3,064	3,344	2,434	2,281	2,204	2,058
Number of Paid Firefighters (C)	109	124	127	168	172	148	144	141	141	136
Number of Law Enforcement Employees:										
Commissioned (D)	124	129	128	128	122	123	127	146	152	143
Non commissioned (D)	261	258	256	256	254	268	246	261	265	257
Average Daily Jail Population	629	715	733	724	694	772	790	769	740	714
Building Department (E):										
Permits Issued	2,157	2,621	2,549	2,749	2,744	2,142	1,942	1,703	887	711
Value of Buildings (000's)	$269,491	$363,343	$364,245	$367,408	$470,384	$515,095	$468,996	$405,102	$209,959	#######
Judicial (F)										
District Court Filings	32,999	42,629	52,166	52,265	47,790	50,731	61,562	60,607	51,783	47,818
Superior Court Filings	13,435	13,480	13,549	14,334	15,221	14,940	14,187	14,553	14,739	15,497
General Government										
General Election (G) *										
Number of Registered Voters	183,249	179,182	174,687	173,952	207,611	194,211	189,269	188,946	253,223	215,626
Number of Votes	137,290	63,277	93,975	54,680	172,277	101,149	116,505	81,866	184,704	93,915
Percentage of Reg. Voters Voting	74.9%	35.3%	53.8%	31.4%	83.0%	52.1%	61.6%	43.3%	72.9%	43.6%
Public Schools (H)										
Number of students	62,907	65,512	67,406	68,912	71,408	73,707	77,391	79,610	76,782	77,846

* During the presidential elections (every four years) there is a larger voter turnout and often a surge in voter registration.

Sources:
(A) Clark County Public Works Dept.
(B) Clark County Fire Marshal
(C) Clark County Fire Districts
(D) Clark County Sheriff's Department
(E) Clark County Dept of Community Development
(F) Clark County Clerk's office
(G) Clark County Elections Dept
(H) WA Office of the Superintendent of Public Instruction & Individual School District Administrative Offices