

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<u>Governmental activities</u>					
Invested in capital assets, net of related debt	\$ 179,840	\$ 330,075	\$ 673,413 ²	\$ 681,479	\$ 746,201
Restricted	88,319	67,301	65,053	108,815	104,299
Unrestricted ¹	117,392	104,627	33,477	32,074	32,745
Total governmental activities net assets	<u>\$ 385,551</u>	<u>\$ 502,003</u>	<u>\$ 771,943</u>	<u>\$ 822,368</u>	<u>\$ 883,245</u>
<u>Business -type activities</u>					
Invested in capital assets, net of related debt	27,605	83,479	88,409	115,687	125,897
Unrestricted	19,462	19,464	17,422	17,200	16,673
Total business-type activities net assets	<u>\$ 47,067</u>	<u>\$ 102,943</u>	<u>\$ 105,831</u>	<u>\$ 132,887</u>	<u>\$ 142,570</u>
<u>Primary government</u>					
Invested in capital assets, net of related debt	207,445	413,554	761,822	797,166	872,098
Restricted	88,319	67,301	65,053	108,815	104,299
Unrestricted	136,854	124,091	50,899	49,274	49,418
Total primary government net assets	<u>\$ 432,618</u>	<u>\$ 604,946</u>	<u>\$ 877,774</u>	<u>\$ 955,255</u>	<u>\$1,025,815</u>

1= Prior to 2003, property tax receivables were recorded for the current year and the following year's levy. In 2003, property tax receivable amounts were restated to include only the current year levy and delinquent amounts.

2 = 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.

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<u>Expenses</u>					
Governmental activities:					
General government	\$ 37,724	\$ 48,519	\$ 39,113	\$ 45,148	\$ 44,712
Public safety	49,888	53,117	54,458	56,823	59,224
Judicial	6,625	6,988	12,079	11,792	12,679
Physical environment	1,884	1,395	1,280	1,796	1,374
Transportation	20,029	21,130	30,215	25,823	30,082
Economic environment	16,950	19,621	16,203	19,529	18,373
Health and human services	25,860	27,645	44,121 ¹	46,237	48,835
Culture & recreation	7,854	10,348	10,701	8,348	11,024
Interest on long term debt	5,183	5,500	6,837	5,467	7,171
Total governmental activities expenses	<u>171,997</u>	<u>194,263</u>	<u>215,007</u>	<u>220,963</u>	<u>233,474</u>
Business-type activities:					
Solid waste	1,417	1,704	2,186	1,902	1,949
Water	2,498	3,078	2,884	3,915	3,886
Sewer	5,872	5,814	5,766	6,479	5,849
Total business-type activities expenses	<u>9,787</u>	<u>10,596</u>	<u>10,836</u>	<u>12,296</u>	<u>11,684</u>
Total primary government expenses	<u>181,784</u>	<u>204,859</u>	<u>225,843</u>	<u>233,259</u>	<u>245,158</u>
<u>Program Revenues</u>					
Governmental activities:					
Charges for service:					
General government	10,872	12,931	19,849	16,548	18,468
Public safety	4,423	4,915	4,424	4,272	3,143
Judicial	3,623	4,116	3,806	3,805	4,471
Physical environment	488	449	6,155	5,661	5,409
Transportation	4,541	6,175	5,007	9,191	5,461
Economic environment	10,286	13,393	10,339	12,299	14,313
Health and human services	276	3,337	7,502	5,474	3,091
Culture & recreation	8,841	5,445	5,452	5,936	6,583
Operating grants and contributions	49,115	47,491	55,019	59,719	63,917
Capital grants and contributions	26,843	15,986	49,424 ²	29,833	32,364
Total governmental activities program revenue	<u>119,308</u>	<u>114,238</u>	<u>166,977</u>	<u>152,738</u>	<u>157,220</u>
Business-type activities:					
Charges for service:					
Solid waste	1,416	1,431	1,700	1,533	1,238
Water	4,270	4,514	4,600	4,856	4,797
Sewer	7,032	6,380	6,720	6,143	6,601
Operating grants and contributions	353	647	498	758	314
Capital grants and contributions	2	794	766	2,720	4,691
Total business-type activities program revenues	<u>13,073</u>	<u>13,766</u>	<u>14,284</u>	<u>16,010</u>	<u>17,641</u>
Total primary government program revenue	<u>132,381</u>	<u>128,004</u>	<u>181,261</u>	<u>168,748</u>	<u>174,861</u>
<u>Net (Expense)/Revenue</u>					
Governmental activities	(52,689)	(80,025)	(48,030)	(68,225)	(76,254)
Business-type activities	3,286	3,170	3,448	3,714	5,957
Total primary government net (expense)/revenue	<u>(49,403)</u>	<u>(76,855)</u>	<u>(44,582)</u>	<u>(64,511)</u>	<u>(70,297)</u>
<u>General Revenues and Other Changes in Net Assets</u>					
Governmental activities:					
Taxes					
Property taxes	66,737	70,240	73,428	71,845	78,389
Sales taxes	21,471	22,132	23,627	26,309	29,975
Excise and other taxes	10,621	11,547	13,932	15,528	19,595
Investment interest	8,816	5,677	2,332	2,996	5,522
Gain/(loss) on sale of capital asset	1,777	1,059	1,914	1,831	1,522
Transfers	707	285	840	142	140
Total governmental activities	<u>110,129</u>	<u>110,940</u>	<u>116,073</u>	<u>118,651</u>	<u>135,143</u>
Business-type activities:					
Investment interest	1,219	512	282	271	469
Gain/(loss) on sale of capital asset	(3,014)	(558)	0	0	(16)
Special item	0	0	0	7,341	0
Transfers	(707)	(285)	(840)	(142)	(140)
Total business-type activities	<u>(2,502)</u>	<u>(331)</u>	<u>(558)</u>	<u>7,470</u>	<u>313</u>
Total primary government	<u>107,627</u>	<u>110,609</u>	<u>115,515</u>	<u>126,121</u>	<u>135,456</u>
<u>Changes in Net Assets</u>					
Governmental activities	57,440	30,915	68,043	50,426	58,889
Business-type activities	784	2,839	2,890	11,184	6,270
Total primary government	<u>\$ 58,224</u>	<u>\$ 33,754</u>	<u>\$ 70,933</u>	<u>\$ 61,610</u>	<u>\$ 65,159</u>

1 = In 2002, the Health Department became a department of the County. Prior to that, it was an independent agency

2 = Contributed parks from the City of Vancouver

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
General Fund					
Reserved	\$ 1,018,506	\$ 903,253	\$ 23,011	\$ 78,842	\$ 23,589
Unreserved, designated	0	0	0	1,499,145	3,065,826 ¹
Unreserved	8,002,099	7,585,607	10,876,055	10,438,265	12,424,245
Total general fund	<u>9,020,605</u>	<u>8,488,860</u>	<u>10,899,066</u>	<u>12,016,252</u>	<u>15,513,660</u>
All other Governmental Funds					
Reserved	1,269,289	2,177,574	5,361,213	1,789,300	1,738,884
Unreserved, designated					
Special revenue funds	0	4,500,000	3,783,061	6,719,125	6,131,883
Unreserved, report in:					
Special revenue funds	37,693,380	33,396,909	30,307,437	38,104,019	49,776,762
Capital projects funds	58,949,210	35,747,044	32,535,789	71,926,465	59,056,129 ²
Debt service funds	0	58,202	427,789	285,760	375,741
Total all other governmental funds	<u>97,911,879</u>	<u>75,879,729</u>	<u>72,415,289</u>	<u>118,824,669</u>	<u>117,079,399</u>
Total governmental fund balances	<u>\$ 106,932,484</u>	<u>\$ 84,368,589</u>	<u>\$ 83,314,355</u>	<u>\$ 130,840,921</u>	<u>\$ 132,593,059</u>

1 = The increase in General fund designated fund balance is for a new assessment & taxation system.

2 = The increase in Capital Projects fund balances relates to grants received for construction of the new Health Department building.

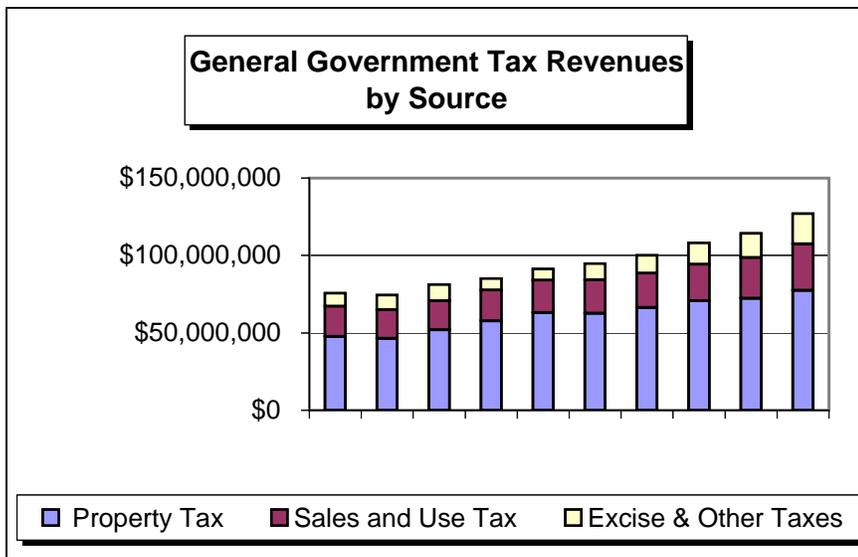
CLARK COUNTY, WASHINGTON
Changes in Fund Balances, Governmental Funds
Last Five Fiscal Years
(modified basis of accounting)

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<u>Revenues</u>					
Taxes	\$ 94,823,893	\$ 100,144,280	\$ 108,171,048	\$ 114,219,866	\$ 127,008,259
Licenses	4,493,628	5,372,648	8,749,231	9,663,213	9,872,604
Intergovernmental	74,742,557	63,107,542	71,649,423	80,450,365	75,813,451
Charges for services	28,682,701	35,386,049	44,105,555	43,886,323	43,599,876
Fines	3,005,880	3,292,751	3,535,198	3,442,837	3,250,771
Investment earnings	7,851,084	5,128,709	2,303,294	2,815,409	5,183,170
Other revenues	<u>4,577,020</u>	<u>4,827,908</u>	<u>5,510,002</u>	<u>5,687,282</u>	<u>7,622,648</u>
Total revenues	<u>218,176,763</u>	<u>217,259,887</u>	<u>244,023,751</u>	<u>260,165,295</u>	<u>272,350,779</u>
<u>Expenditures</u>					
General government	31,521,992	35,640,265	31,549,725	31,578,386	33,100,926
Public safety	48,605,512	50,839,439	53,889,590	56,753,302	60,271,445
Judicial	6,597,690	6,938,888	10,996,065	11,484,412	12,596,430
Physical environment	1,812,082	1,701,896	1,340,812	1,797,304	1,935,880
Transportation	58,479,909	54,857,563	60,843,994	54,605,714	48,803,500
Economic environment	16,319,768	19,607,845	15,999,739	19,237,396	18,440,726
Health and human services	25,838,642	27,599,637	44,271,966	48,614,637	45,476,620
Culture and recreations	6,193,873	6,198,219	6,970,485	6,636,914	6,762,260
Capital outlay	21,949,528	31,841,081	22,275,616	32,983,358	36,502,146
Debt service:					
Principal	4,710,801	5,000,000	5,146,050	6,191,608	7,785,219
Interest	<u>4,984,953</u>	<u>5,160,064</u>	<u>5,309,749</u>	<u>5,727,795</u>	<u>7,287,787</u>
Total expenditures	<u>227,014,750</u>	<u>245,384,897</u>	<u>258,593,791</u>	<u>275,610,826</u>	<u>278,962,939</u>
Excess of revenues over (under) expenditures	(8,837,987)	(28,125,010)	(14,570,040)	(15,445,531)	(6,612,160)
<u>Other Financing Sources (Uses)</u>					
Issuance of long-term debt	37,840,000	3,635,000	10,490,000	59,702,500	9,002,500
Premium on long-term debt	0	0	0	1,919,897	776,781
Issuance of bond anticipation notes	0	1,318,500	0	11,379,500	0
Repayment of bond anticipation notes	0	0	0	(11,379,500)	0
Issuance of refunding debt	0	2,777,009	9,790,000	0	24,985,000
Repayment to refunded debt escrow	0	(2,760,612)	(9,962,981)	0	(25,349,701)
Sale of capital assets	3,159,737	1,056,231	1,964,930	1,982,664	3,837,435
Transfers in	40,061,335	30,144,579	34,514,686	28,342,938	36,121,101
Transfers out	<u>(39,341,701)</u>	<u>(31,199,155)</u>	<u>(35,141,170)</u>	<u>(37,435,126)</u>	<u>(42,406,136)</u>
Total other financing sources (uses))	<u>41,719,371</u>	<u>4,971,552</u>	<u>11,655,465</u>	<u>54,512,873</u>	<u>6,966,980</u>
Net change in fund balances	<u>\$ 32,881,384</u>	<u>\$ (23,153,458)</u>	<u>\$ (2,914,575)</u>	<u>\$ 39,067,342</u>	<u>\$ 354,820</u>
Debt services as a percentage of noncapital expenditures	4.73%	4.76%	4.42%	4.91%	6.22%

CLARK COUNTY, WASHINGTON
Tax Revenues by Source, Governmental Funds¹
Last Ten Fiscal Years
(modified basis of accounting)

Year	Property Tax	Sales and Use Tax	Excise & Other Taxes	Total
1996	\$47,759,631	\$19,408,097	\$8,458,226	\$75,625,954
1997	46,439,390	18,455,572	9,494,764	74,389,726
1998	52,001,988	18,592,909	10,549,359	81,144,256
1999	57,719,430	19,882,674	7,565,604	85,167,708
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

(1) 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	
	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	Total Direct Tax Rate
1996	\$16.18	\$16.50	\$0.73	\$0.79	N/A	\$16.91	\$17.29	97.81%	3.63
1997	\$17.94	\$18.63	\$0.78	\$0.87	N/A	\$18.72	\$19.50	96.01%	3.63
1998	\$19.75	\$20.25	\$0.84	\$0.90	N/A	\$20.59	\$21.15	97.33%	3.90
1999	\$21.05	\$22.06	\$0.79	\$0.83	N/A	\$21.84	\$22.89	95.40%	3.91
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	\$33.77	\$35.70	\$0.78	\$0.78	\$3.58	\$30.97	\$32.90	94.14%	3.13

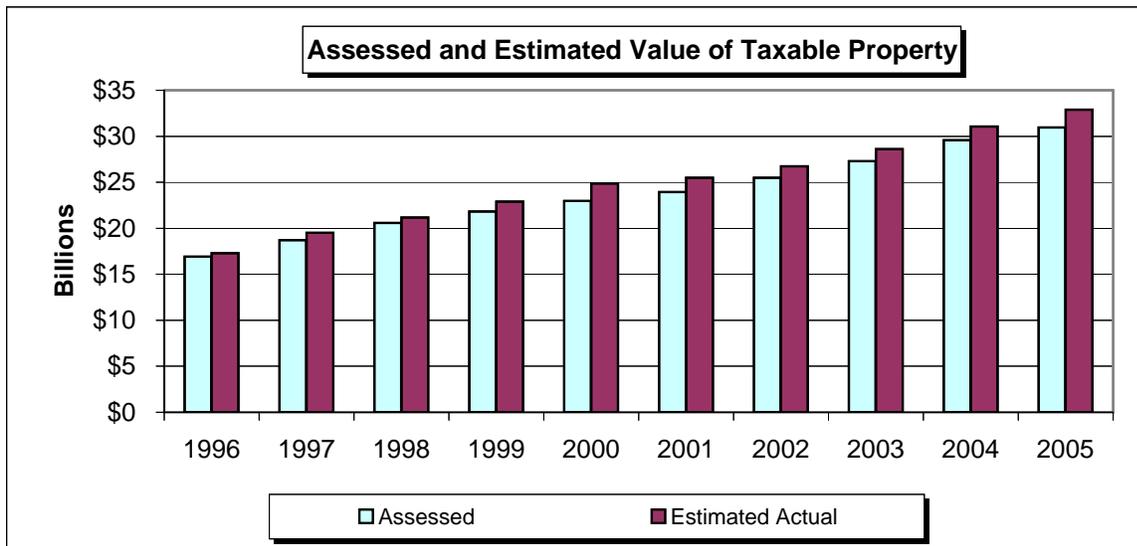
(1) Property assessed at 100% of fair value.

(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 2005, exempt property was deducted from the real and personal property amounts and not shown separately



CLARK COUNTY, WASHINGTON
Principal Property Taxpayers
Last Five Fiscal Years
(amounts expressed in billions)

Taxpayer	Type of Business	2005			1998		
		Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
Wafertech	Micro-electronics	\$ 319,747	1	1.32%	\$ 435,253	1	1.67%
Fort James*	Paper Products	252,347	2	1.04%	247,418	3	0.95%
Legacy Health Systems	Health care	150,357	3		0		
SEH America	Micro-electronics	132,055	4	0.55%	365,533	2	1.41%
Columbia Tech Center	Investment Co.	93,892	5	0.39%			
NW Natural Gas	Gas Utility	93,651	6	0.39%	48,105	10	0.19%
Hewlett Packard	Micro-electronics	82,085	7	0.34%	196,504	4	0.76%
US West **	Telephone Utility	73,070	8	0.30%	84,928	5	0.33%
Fred Meyer	Retail	66,399	9	0.27%			
Wal Mart Stores	Retail	57,284	10	0.24%			
Frito Lay	Food Processing				60,119	6	0.23%
Pacificorp	Investment Co./Util				56,955	7	0.22%
Sharp Microelectronics	Micro-electronics				51,353	8	0.20%
Vanalco	Smelting				48,396	9	0.19%
Totals		\$ 1,320,887		5.45%	\$ 1,594,564		6.13%

* = Now Georgia Pacific

** = Now Qwest Corp

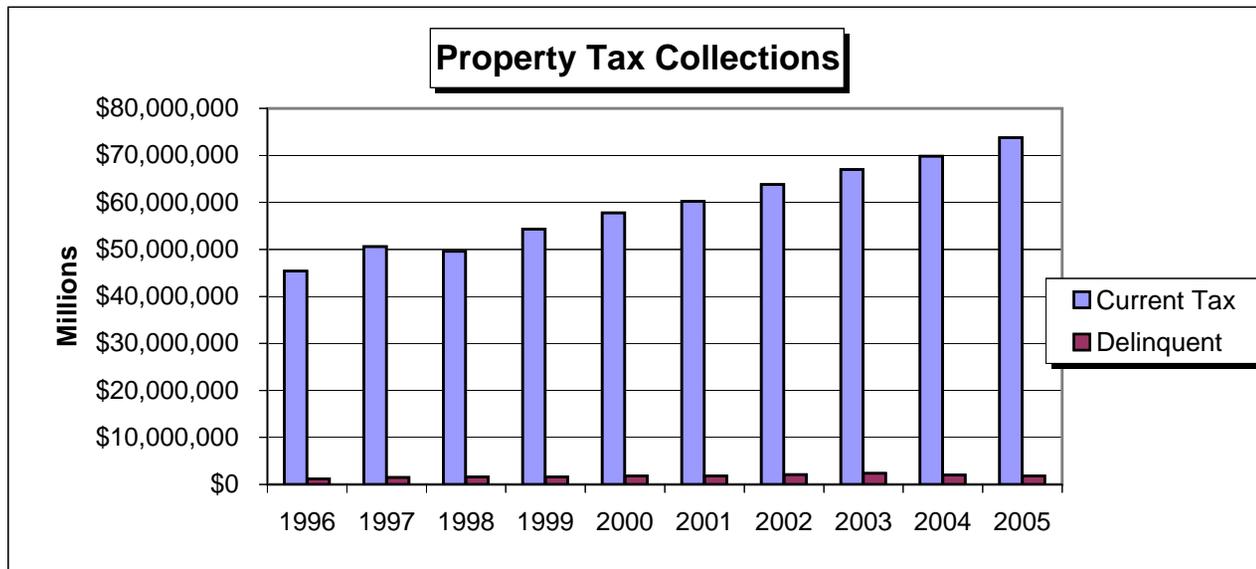
Note: 1996 data not available. Oldest data available is 1998.

Source: Clark County Assessor's Department

**CLARK COUNTY, WASHINGTON
PROPERTY TAX LEVIES AND COLLECTIONS (1)
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
1996	\$ 47,355,462	\$ 45,418,967	95.91%	\$ 1,238,551	\$ 46,657,518	\$ 1,592,686	98.53%	3.36%
1997	\$ 52,327,275	\$ 50,593,562	96.69%	\$ 1,482,248	\$ 52,075,810	\$ 1,733,713	99.52%	3.31%
1998	\$ 51,672,699	\$ 49,554,005	95.90%	\$ 1,605,816	\$ 51,159,821	\$ 1,872,563	99.01%	3.62%
1999	\$ 55,981,893	\$ 54,343,141	97.07%	\$ 1,654,070	\$ 55,997,211	\$ 1,982,507	100.03%	3.54%
2000	\$ 59,821,656	\$ 57,770,731	96.57%	\$ 1,798,423	\$ 59,569,153	\$ 2,110,478	99.58%	3.53%
2001	\$ 62,680,691	\$ 60,191,707	96.03%	\$ 1,808,386	\$ 62,000,093	\$ 2,337,034	98.91%	3.73%
2002	\$ 66,128,191	\$ 63,817,355	96.51%	\$ 2,083,169	\$ 65,900,525	\$ 2,233,689	99.66%	3.38%
2003	\$ 69,111,795	\$ 67,008,768	96.96%	\$ 2,398,525	\$ 69,407,293	\$ 1,960,506	100.43%	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%

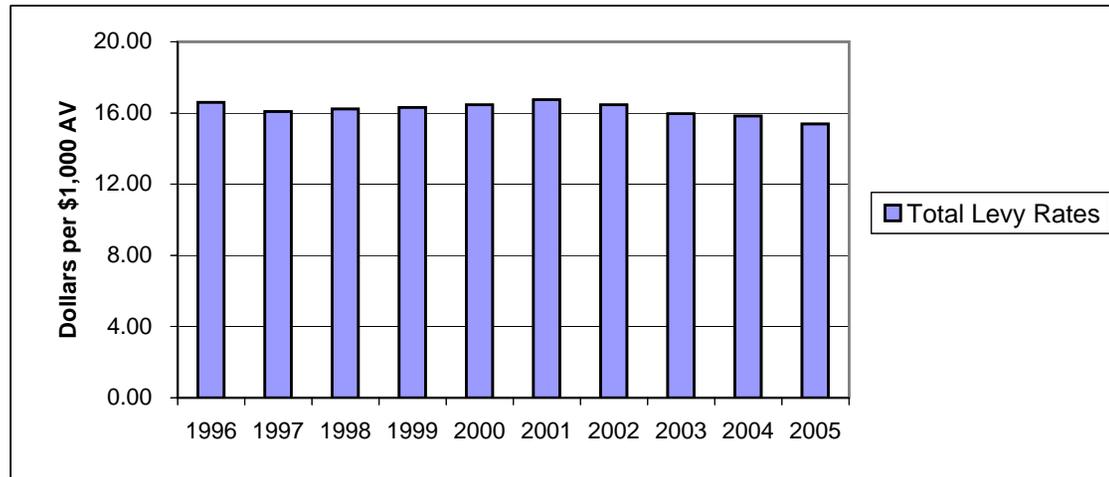
(1) Includes General, Special Revenue, Debt Service, and Capital Projects Funds



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

Levy Year (1)	Clark County Direct Rates			Overlapping Rates							Total Direct & Overlapping Rates
	General Fund	Revenue Funds	Special Total County	School Districts	Fire Districts	Cemetery Districts	Ports	Cities & Towns	State of Washington	Public Library	
1996	1.63	2.00	3.63	3.98	1.24	0.07	0.47	3.36	3.35	0.50	16.60
1997	1.63	2.00	3.63	3.53	1.30	0.07	0.47	3.23	3.35	0.50	16.08
1998	1.69	2.21	3.90	3.54	1.36	0.07	0.38	3.13	3.36	0.48	16.22
1999	1.56	2.34	3.91	3.99	1.20	0.07	0.38	3.07	3.22	0.50	16.32
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	1.47	1.98	3.45	4.07	1.41	0.07	0.40	2.72	2.73	0.53	15.38

(1) = Taxes collected in the following year.



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

Year	<u>Governmental Activities</u>			<u>Business Type Activities</u>		<u>Total Primary Government</u>	Percentage		population	<u>personal income</u>
	General Obligation Bonds	Special Assessment Bonds	Capital Lease	General Obligation Bonds	Revenue Bonds		of Personal Income	Per Capita		
2001	\$99,467,420	\$ 413,954	\$ 7,012	\$1,827,580	\$41,790,000	\$143,505,966	1.35%	\$406.99	352,600	\$10,606,771,000
2002	94,799,359	408,954	1,318,500	610,641	39,745,000	136,882,454	1.28%	369.55	370,400	\$10,726,564,000
2003	98,012,520	408,954	1,231,077	287,480	37,600,000	137,540,031	1.25%	369.43	372,300	\$11,034,499,000
2004	150,053,149	263,954	1,141,605	146,851	28,975,000	180,580,559	1.52%	471.12	383,300	\$11,884,195,000
2005	149,640,000	228,954	1,024,445	0	27,020,000	177,913,399	NA	454.44	391,500	

1) Population data can be found on the Schedule of Demographic and Economic Statistics on page 190

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

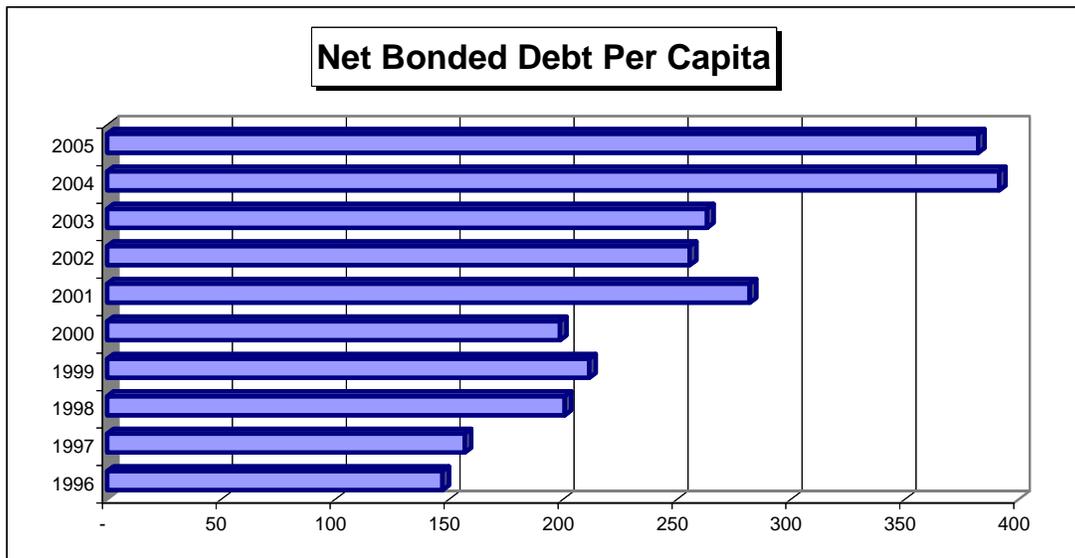
<u>Year</u>	<u>Population (1)</u>	<u>Assessed Value (2)</u>	<u>Gross Bonded Debt (3)</u>	<u>Less Debt Services Moneys Available</u>	<u>Less Debt Payable From Enterprise Fund Revenues (4)</u>	<u>Net Bonded Debt</u>	<u>Percentage of Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt per Capita</u>
1996	303,500	17,085,471,424	47,880,000	43,784	3,182,648	44,653,568	0.26%	147
1997	316,800	18,899,511,090	52,660,000	13,979	2,935,578	49,710,443	0.26%	157
1998	328,000	20,678,388,551	68,575,000	81,352	2,632,483	65,861,165	0.32%	201
1999	337,000	21,983,496,685	73,715,000	282	2,397,963	71,316,755	0.32%	212
2000	337,000	23,211,936,257	69,090,000	0	2,124,541	66,965,459	0.29%	199
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	95,320,000	0	610,641	94,709,359	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

(1) Washington State Office of Financial Management (OFM)

(2) Clark County Assessor

(3) Amount does not include special assessment, capital leases or revenue bonds.

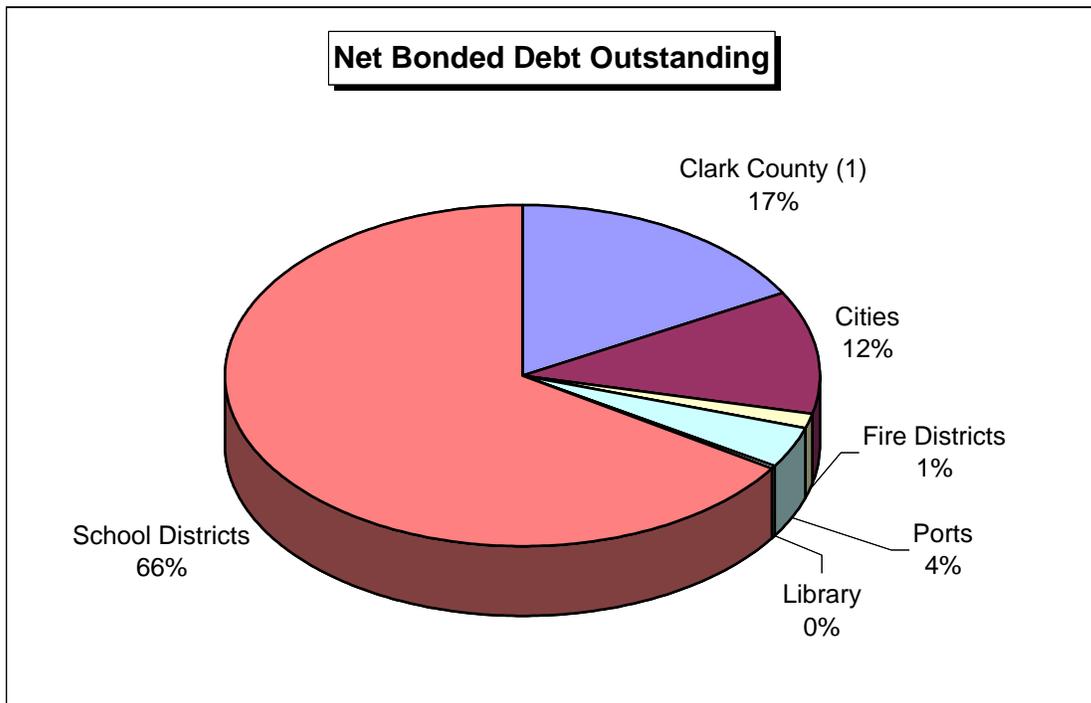
(4) These amounts include general obligation bonds that are being repaid from Sanitary Sewer Enterprise Funds.



CLARK COUNTY, WASHINGTON
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES BONDED DEBT
GENERAL OBLIGATION BONDS
As of December 31, 2005

<u>Jurisdiction</u>	<u>Net Bonded Debt Outstanding</u>	<u>Percentage Applicable to Clark County</u>	<u>Amount Applicable to Clark County</u>
Clark County (1)	\$164,108,539	100%	\$164,108,539
Cities	114,738,737	100%	114,738,737
Fire Districts	11,542,234	100%	11,542,234
Ports	39,821,247	100%	39,821,247
Library	1,396,085	100%	1,396,085
School Districts	<u>639,858,465</u>	100%	<u>639,858,465</u>
Total	<u><u>\$971,465,307</u></u>		<u><u>\$971,465,307</u></u>

(1) Excludes amounts available for repayment in the debt service fund, if any.



CLARK COUNTY, WASHINGTON
Legal Debt Margin Information
Legal Debt Margin Calculation for Year 2005

Assessed Valuation (1)	\$34,239,969,989
Limited Tax General Obligation Debt Capacity (non-voted):	
Legal Limit @ 1 and 1/2 % on the assessed valuation	513,599,550
Less: Outstanding Debt	(157,807,413)
Add: available assets	25,254,986
Remaining Capacity (non-voted)	381,047,123
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	855,999,250
Remaining Capacity (voted and non-voted)	\$855,999,250

(1) Does not include exempt assessed property values.

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

	Fiscal Year									
	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Debt limit (non-voted)	\$ 256,280	\$ 283,493	\$ 310,176	\$ 369,752	\$ 348,179	\$ 363,256	\$ 386,643	\$ 411,916	\$ 443,880	\$ 513,600
Total net debt applicable to limit	47,880	52,660	68,575	73,715	69,090	101,295	115,064	119,007	147,898	157,807
Legal debt margin (voted and non-voted)	379,296	419,842	448,466	475,873	511,208	504,132	644,404	686,527	737,800	855,999
Total net debt applicable to the limit as a percentage of debt limit	18.68%	18.58%	22.11%	19.94%	19.84%	27.89%	29.76%	28.89%	33.32%	30.73%

**CLARK COUNTY, WASHINGTON
SANITARY SEWER FUND
REVENUE BONDS COVERAGE TEST**

<u>Year</u>	<u>Operating Revenues</u>	<u>Non-Operating Revenues</u>	<u>Operating Expenses (1)</u>	<u>Net Revenue Available for Debt Service</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Coverage (2)</u>
1996	2,629,525	1,588,984	1,636,595	2,581,914	\$265,000	1,964,429	2,229,429	1.16
1997	6,624,313	2,369,837	1,573,389	7,420,761	1,635,000	2,987,306	4,622,306	1.61
1998	6,779,797	1,134,652	1,576,442	6,338,007	1,705,000	2,921,020	4,626,020	1.37
1999	6,694,485	568,071	1,566,483	5,696,073	1,775,000	2,845,231	4,620,231	1.23
2000	6,814,680	861,734	1,652,323	6,024,091	1,860,000	2,763,095	4,623,095	1.30
2001	6,933,871	765,361	1,691,884	6,007,348	2,275,000	1,714,311	3,989,311	1.51
2002	6,374,716	133,866	1,893,319	4,615,263	2,045,000	2,114,492	4,159,492	1.11
2003	6,716,040	86,607	2,109,118	4,693,529	2,145,000	2,012,023	4,157,023	1.13
2004	6,143,477	72,824	2,263,519	3,952,782	1,860,000	1,724,021	3,584,021	1.10
2005	6,601,404	105,203	2,375,587	4,331,020	1,955,000	1,451,482	3,406,482	1.27
2006					2,070,000	1,339,750	3,409,750	
2007					2,050,000	1,222,750	3,272,750	
2008-2012					11,795,000	4,572,268	16,367,268	
2013-2016					11,105,000	1,434,895	12,539,895	

Note: The revenue bonds were first issued in 1995.

(1) = Total operating expense less depreciation.

(2) = System Coverage is shown in the table below which includes the additional amounts available for coverage from Clark Regional Wastewater District. The bond covenants require Clark Regional Wastewater District to pay Clark County for 100% of the debt service on the bonds.

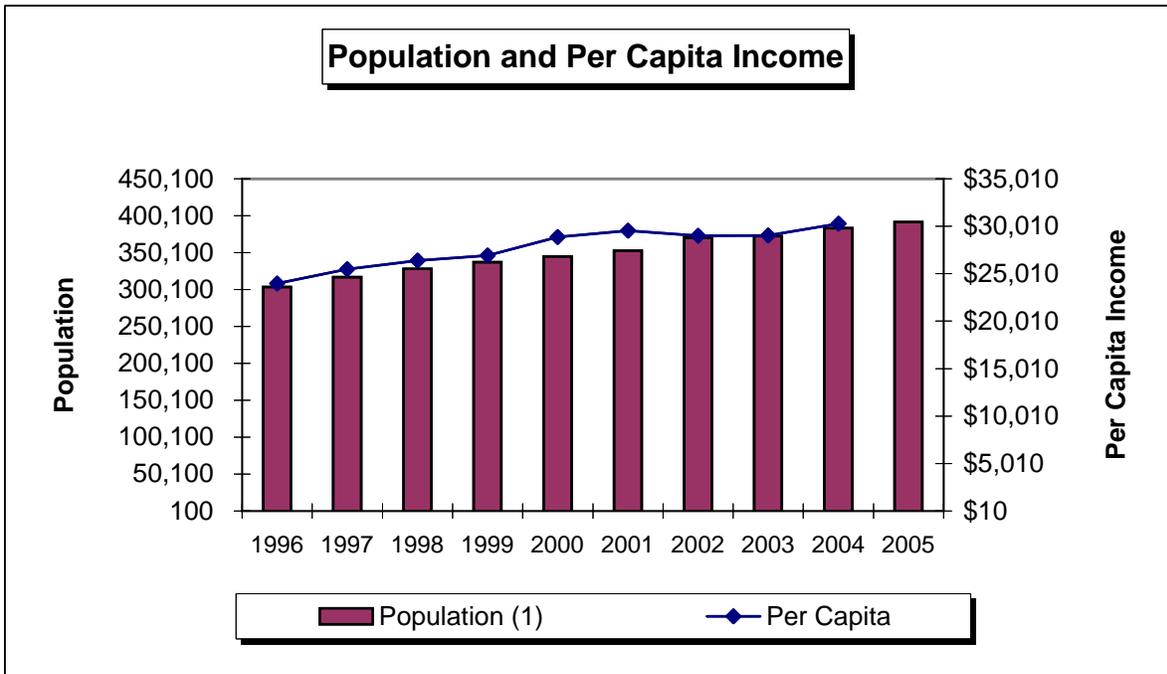
(see notes to the financial statements: Note IV.H. Revenue Bonds)

<u>Year</u>	<u>County Revenues</u>	<u>CRWD Net Revenues</u>	<u>Operating Expenses (1)</u>	<u>Available for Debt Service</u>	<u>Debt Service</u>	<u>Coverage</u>
1995	\$2,785,308	\$2,166,972	\$1,272,859	\$3,679,421	\$366,462	10.04
1996	4,218,509	3,891,018	1,636,595	6,472,932	\$2,229,429	2.90
1997	8,994,150	4,121,773	1,573,389	11,542,534	4,622,306	2.50
1998	7,914,449	3,042,919	1,576,442	9,380,926	4,626,020	2.03
1999	7,262,556	3,397,837	1,566,483	9,093,910	4,620,231	1.97
2000	7,676,414	3,639,837	1,652,323	9,663,928	4,623,095	2.09
2001	7,699,232	4,231,841	1,691,884	10,239,189	3,989,311	2.57
2002	6,508,582	3,769,450	1,893,319	8,384,713	4,159,492	2.02
2003	6,802,647	4,191,291	2,109,118	8,884,820	4,157,023	2.14
2004	6,216,301	6,652,409	2,263,519	10,605,191	3,584,021	2.96
2005	6,706,607	8,274,518	2,375,587	12,605,538	3,406,482	3.70
2006					3,409,750	
2007					3,272,750	
2008-2012					16,367,268	
2013-2016					12,539,895	

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

<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (2)</u>	<u>Per Capita Income (3)</u>	<u>School Enrollment (4)</u>	<u>Unemployment Rate (5)</u>
1996	303,500	7,373,325	\$23,969	57,410	4.0%
1997	316,800	8,174,489	\$25,499	60,120	3.2%
1998	328,000	8,732,204	\$26,405	61,443	4.3%
1999	337,000	9,141,864	\$26,924	62,907	3.6%
2000	345,000	10,040,451	\$28,890	64,208	4.7%
2001	352,600	10,606,771	\$29,541	65,512	7.6%
2002	370,400	10,726,564	\$28,997	67,406	7.9%
2003	372,300	11,034,499	\$29,050	68,912	6.8%
2004	383,300	11,884,195	\$30,289	71,408	6.6%
2005	391,500	NA	NA	73,707	6.2%

Source: (1) Washington State OFM
(2) U S Bureau of Economic Analysis (thousands)
(3) US Department of Commerce - Bureau of Economic Analysis
(4) Education School District
(5) Washington State Employment Security



**Clark County, Washington
Principal Employers
Current and Nine Years Ago**

2005 (1)				1997 (2)			
Employers	Employees	Rank	Percentage of Total County Employment	Employers	Employees	Rank	Percentage of Total County Employment
Southwest WA Medical Center	3,236	1	1.68%	Southwest WA Medical Center	2,350	2	1.29%
Evergreen School District	3,052	2	1.59%	Evergreen School District	2,000	4	1.10%
Vancouver School District	2,775	3	1.44%	Vancouver School District	2,042	3	1.13%
Hewlett Packard	1,800	4	0.94%	Hewlett-Packard	3,600	1	1.98%
Clark County	1,664	5	0.87%	Clark County	1,231	7	0.68%
Clark College	1,434	6	0.75%				
Fred Meyer	1,383	7	0.72%	Fred Meyer, Inc.	1,011	9	0.56%
Bonneville Power Administrator	1,285	8	0.67%	Bonneville Power Administrator	1,162	8	0.64%
Safeway	1,202	9	0.63%				
Battle Ground School District	1,125	10	0.59%	Battle Ground School District	831	10	0.46%
				James River Corporation	1,450	5	0.80%
				SEH America	1,300	6	0.72%
Totals	<u>18,956</u>		<u>9.86%</u>	Totals	<u>16,977</u>		<u>9.35%</u>
Total employment (3)	192,200			Total employment	181,500		

(1) Columbia River Economic Development Council

(2) Vancouver Business Journal Book of Lists

(3) Total employment from WA ESD

CLARK COUNTY, WASHINGTON
Full-time Equivalent Clark County Employees by Function/Program
Last Three Biennium's (as of adopted budget)

<u>Function/Program</u>	<u>2001/2002</u>	<u>2003/2004</u>	<u>2005/2006</u>
<u>General Government</u>	172.01	176.75	177.95
Assessor/GIS	73.35	72.75	71.75
Auditor/Elections	50	56	56
Treasurer	22	23	24
Commissioners	11	11	11
Countywide/ESA services	5	4	4.2
Fair	1	1	1
Coop Extension	3	3	3
Board of Equalization	2	2	2
Weed Management	4.66	4	5
<u>Public Safety</u>	763.5	766.3	779.83
County Clerk	35	38	40
District Court	46	46.5	48.17
Superior Court	25	25	27
Juvenile	82.5	94.5	94.5
Sheriff	203.75	216.3	219.5
Custody	193.5	165	165
Child Abuse Intervention Center	5	5	5
Prosecuting Attorney/Child Support	97	101	104.66
Medical Examiner	6	6	6
Corrections	69.75	69	70
<u>Public Works</u>	267.5	257	260
Transportation	68.75	67.5	67.8
Water Resources	12	12	13
Public Works Administration	15	16.25	17.35
Environmental Services	26.25	22	21.6
Equipment	24.75	24.25	24.75
Road Operations	105.5	99	99.5
Parks Operations	15.25	16	16
<u>Community Development</u>	118.5	146	145.5
<u>Community Services¹</u>	-	70.75	71.25
<u>Public Health¹</u>	-	126.2	143.55
<u>Internal Services</u>	122.4	140.8	141.4
Budget and Information Services	47	53	53
Human Resources	12.9	13.95	14.55
General Services/loss Control	19.5	23.3	23.3
Facilities	27	32.5	32.5
Public Information	6	6	6
Data Processing	10	12.05	12.05
Grand Total	1,443.9	1,683.8	1,719.5

Source: County Budget Office Biennial Budget Adoption

¹ Health District was added to County in 2003

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

Function	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<u>Public Safety</u>										
Sheriff Patrol Units - Vehicles	138	138	127	107	136	141	151	161	n/a	123
Sheriff Patrol Units - Boats	3	2	3	3	3	3	6	7	5	2
<u>Transportation</u>										
Paved Roads (miles)	1,275	1,289	1,110	1,076	1,082	1,095	1,103	1,109	1,149	1,075
Streetlights										450
Traffic Signals	n/a	n/a	n/a	n/a	n/a	n/a	77	n/a	90	95
Railroad Tracks (miles)	33	33	33	33	33	33	33	33	33	33
<u>Culture and Recreation</u>										
Regional Parks	7	8	8	8	8	8	8	8	8	8
Parks Acreage (developed)	982	1,102	1,102	1,102	1,102	1,102	1,102	1,102	1,102	1,102
Exhibition Hall	0	0	0	0	0	0	0	0	1	1
Amphitheater	0	0	0	0	0	0	0	1	1	1
Golf Course	0	1	1	1	1	1	1	1	1	1
<u>Sewer</u>										
Regional Treatment Plant	1	1	1	1	1	1	1	1	1	1
Sanitary Sewers (miles)							6	6	6	6
Average Daily Treatment Capacity (millions of gallons per day)	n/a	n/a	n/a	n/a	n/a	n/a	5.85	6.51	6.49	6.69
Total Capacity Available Per Day (millions of gallons per day)	n/a	n/a	n/a	n/a	n/a	n/a	10.3	10.3	10.3	10.3

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

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<u>Transportation</u>										
Road - Paved (A)	1,275	1,289	1,110	1,076	1,082	1,095	1,103	1,109	1,149	1,075
<u>Public Safety</u>										
Fire Inspections (B)	n/a	n/a	n/a	2,637	2,552	2,764	2,564	2,858	3,064	3,039
Number of Paid Firefighters (C)	106	109	109	109	109	124	127	168	172	148
Number of Law Enforcement Employees:										
Commissioned (D)	132	135	134	131	124	129	128	128	122	123
Non commissioned (D)	201	216	216	243	261	258	256	256	254	268
Average Daily Jail Population	521	561	577	588	629	715	733	724	694	772
<u>Building Department (E):</u>										
Permits Issued	3,511	2,468	2,555	2,317	2,157	2,621	2,549	2,749	2,744	2,142
Value of Buildings (000's)	\$ 274,400	\$ 263,847	\$ 293,596	\$ 280,971	\$ 269,491	\$ 363,343	\$ 364,245	\$ 367,408	\$ 470,384	\$ 515,095
<u>Judicial (F)</u>										
District Court Filings	n/a	n/a	n/a	n/a	32,999	34,766	41,777	42,319	42,529	43,010
Superior Court Filings	n/a	n/a	n/a	n/a	13,435	13,480	13,549	14,334	15,221	14,940
<u>General Government</u>										
<u>General Election (G)</u>										
Number of Registered Voters	159,030	160,077	168,294	167,584	183,249	179,182	174,687	173,952	207,611	194,211
Number of Votes	114,392	80,930	98,357	83,731	137,290	63,277	93,975	54,680	172,277	101,149
Percentage of Reg. Voters Voting	72%	51%	58%	50%	75%	35%	53.8%	31.4%	83.0%	52.1%
<u>Public Schools (H)</u>										
Number of students	57,410	60,120	61,443	62,907	62,907	65,512	67,406	68,912	71,408	73,707

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) Clark County School Districts