

CLARK COUNTY, WASHINGTON
Statement of Activities
For the Year Ended December 31, 2008

Functions/Programs	Program Revenues					Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Indirect Expense Allocation	Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Primary Government		
						Governmental Activities	Business-Type Activities	Total
Primary Government:								
Governmental activities:								
General government	\$ 61,700,682	\$ (5,298,603)	\$ 19,525,711	\$ 7,444,211	\$ 8,752,001	\$ (20,680,156)	\$ 0	\$ (20,680,156)
Public safety	71,407,467	177,176	10,053,871	12,090,619	28,986	(49,411,167)	0	(49,411,167)
Judicial	16,064,813	0	5,741,637	2,639,767	0	(7,683,409)	0	(7,683,409)
Physical environment	2,980,212	0	3,473,554	955,182	0	1,448,524	0	1,448,524
Transportation	44,993,188	2,047,461	17,099,009	457,130	29,299,260	(185,250)	0	(185,250)
Economic environment	20,675,897	1,550,982	12,515,864	6,259,387	634,564	(2,817,064)	0	(2,817,064)
Health and human services	61,871,971	1,089,839	3,557,870	47,865,052	0	(11,538,888)	0	(11,538,888)
Culture and recreation	28,122,802	0	10,362,689	6,930,168	2,250,073	(8,579,872)	0	(8,579,872)
Interest on long term debt	6,560,168	0	0	0	0	(6,560,168)	0	(6,560,168)
Total governmental activities	314,377,200	(433,145)	82,330,205	84,641,516	40,964,884	(106,007,450)	0	(106,007,450)
Business-type activities:								
Solid waste	5,857,316	138,545	1,873,953	938,098	0	0	(3,183,810)	(3,183,810)
Water	5,304,700	140,806	4,921,938	126,236	2,418,742	0	2,021,410	2,021,410
Sewer	5,665,268	153,794	6,900,526	0	21,320,211	0	22,401,675	22,401,675
Total business-type activities	16,827,284	433,145	13,696,417	1,064,334	23,738,953	0	21,239,275	21,239,275
Total primary government	\$ 331,204,484	\$ 0	\$ 96,026,622	\$ 85,705,850	\$ 64,703,837	\$ (106,007,450)	\$ 21,239,275	\$ (84,768,175)
General revenues:								
Property taxes						92,171,338	0	92,171,338
Sales taxes						32,265,754	0	32,265,754
Excise and other taxes						13,013,691	0	13,013,691
Interest and investment earnings						9,340,375	738,115	10,078,490
Gain on sale of capital assets						823	0	823
Transfers						98,990	(98,990)	0
Total general revenues and transfers						146,890,971	639,125	147,530,096
Change in net assets						40,883,521	21,878,400	62,761,921
Net assets as of January 1						1,038,939,097	189,981,186	1,228,920,283
Prior period adjustment						(1,220,917)	0	(1,220,917)
Net assets as of January 1 - restated						1,037,718,180	189,981,186	1,227,699,366
Net assets as of December 31						\$ 1,078,601,701	\$ 211,859,586	\$ 1,290,461,287

See accompanying notes to the financial statements

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