

**Clark County Washington**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2008**

	Major Funds				Total
	General Fund	County Roads	Community Service Grants	Other Governmental Funds	
<b>Revenues:</b>					
Property taxes	\$ 51,228,686	\$ 32,314,918	\$ 0	\$ 6,805,653	\$ 90,349,257
Sales and use taxes	13,846,067	0	0	18,419,687	32,265,754
Excise and other taxes	4,546,150	63,677	0	8,403,864	13,013,691
Licenses & permits	2,154,575	198,313	39,630	4,657,176	7,049,694
Intergovernmental	22,376,857	17,511,801	6,588,803	57,964,953	104,442,414
Charges for services	19,133,905	13,095,932	2,127,061	21,628,582	55,985,480
Fines & forfeitures	3,807,011	7,000	0	234,145	4,048,156
Interest earnings	2,918,985	159,844	261,921	5,452,137	8,792,887
Donations	192,870	378,032	0	115,958	686,860
Other revenues	385,119	48,416	555,047	8,279,753	9,268,335
Total revenues	120,590,225	63,777,933	9,572,462	131,961,908	325,902,528
<b>Expenditures:</b>					
Current:					
General government	38,682,795	52,871	0	2,762,177	41,497,843
Public safety	63,393,203	208,303	0	7,169,097	70,770,603
Judicial	15,906,883	0	0	0	15,906,883
Physical environment	1,394,527	0	0	1,330,353	2,724,880
Transportation	563,120	35,821,697	0	0	36,384,817
Economic environment	1,806,199	0	10,709,596	9,684,088	22,199,883
Health and human services	830,229	0	0	60,984,135	61,814,364
Culture & recreation	4,027,230	1,348,107	0	18,127,319	23,502,656
Capital outlay:					
General government	323,087	0	0	2,379,550	2,702,637
Public safety	336,290	0	0	0	336,290
Judicial	450,582	0	0	0	450,582
Transportation	723,743	29,994,133	0	51,476	30,769,352
Economic environment	0	0	0	60,000	60,000
Health and human services	98,580	0	0	0	98,580
Culture & recreation	0	5,834,493	0	8,057,984	13,892,477
Debt service:					
Principal	13,396	0	0	6,739,223	6,752,619
Interest and other charges	101	7,853	294	6,433,863	6,442,111
Total expenditures	128,549,965	73,267,457	10,709,890	123,779,265	336,306,577
Excess (deficiency) of revenues over (under) expenditures	(7,959,740)	(9,489,524)	(1,137,428)	8,182,643	(10,404,049)
<b>Other Financing Sources (Uses):</b>					
Issuance of long term debt	0	4,200,000	0	0	4,200,000
Sale of capital assets	214,085	225,964	0	12,418	452,467
Transfers in	18,155,218	1,681,686	1,216,810	54,506,382	75,560,096
Transfers out	(17,489,451)	(1,154,552)	(249,863)	(64,161,538)	(83,055,404)
Total other financing sources (uses)	879,852	4,953,098	966,947	(9,642,738)	(2,842,841)
Net change in fund balances	(7,079,888)	(4,536,426)	(170,481)	(1,460,095)	(13,246,890)
Fund balance as of January 1	17,890,382	15,964,822	4,517,350	131,732,170	170,104,724
Prior period adjustment	0	1,524,424	0	(2,561,716)	(1,037,292)
Fund balance as of January 1 - restated	17,890,382	17,489,246	4,517,350	129,170,454	169,067,432
Fund balance as of December 31	\$ 10,810,494	\$ 12,952,820	\$ 4,346,869	\$ 127,710,359	\$ 155,820,542

See accompanying notes to the financial statements