

Clark County Washington
General Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Biennium Ended December 31, 2008

	Original	Final	Actual	Variance with
	2007/2008	2007/2008	Biennium-To-	Final Budget
	<u>Budget</u>	<u>Budget</u>	<u>Date</u>	Positive/ (Negative)
<u>Revenues:</u>				
Taxes	\$ 145,122,696	\$ 145,122,696	139,177,246	\$ (5,945,450)
Licenses & permits	3,169,578	3,169,578	4,114,448	944,870
Intergovernmental	40,484,014	44,186,494	44,160,056	(26,438)
Charges for services	37,600,401	40,140,411	37,649,310	(2,491,101)
Fines & forfeitures	6,620,960	6,665,741	7,660,313	994,572
Miscellaneous	6,476,498	6,816,049	7,811,588	995,539
Total revenues	<u>239,474,147</u>	<u>246,100,969</u>	<u>240,572,961</u>	<u>(5,528,008)</u>
<u>Expenditures</u>				
Current:				
General government	80,704,946	77,520,349	74,744,559	2,775,790
Public safety	119,952,767	126,027,768	122,060,587	3,967,180
Judicial	29,623,357	31,614,413	30,577,317	1,037,096
Physical environment	3,091,555	3,395,905	2,591,788	804,117
Transportation	905,964	1,808,392	886,625	921,767
Economic environment	3,750,208	3,923,406	3,724,571	198,835
Health and human services	1,488,340	1,667,227	1,622,746	44,481
Culture and recreation	7,467,168	7,842,031	7,433,061	408,970
Capital outlay:				
General government	1,228,741	1,441,238	1,146,987	294,251
Public safety	640,000	695,650	736,627	(40,977)
Judicial	0	584,147	456,511	127,636
Transportation	0	360,000	723,743	(363,743)
Health and human services	236,350	236,350	166,982	69,368
Culture and recreation	0	0	16,989	(16,989)
Debt service-principal	26,792	26,792	13,396	13,396
Debt service-interest	0	0	769	(769)
Total expenditures	<u>249,116,188</u>	<u>257,143,668</u>	<u>246,903,258</u>	<u>10,240,410</u>
Excess (deficiency) of revenues over expenditures	(9,642,041)	(11,042,699)	(6,330,297)	4,712,402
Sale of capital assets	1,440,584	1,440,584	1,148,098	(292,486)
Transfers in	31,239,159	32,360,446	30,993,746	(1,366,700)
Transfers out	(35,606,450)	(34,494,167)	(33,714,887)	779,280
Total other financing sources(uses)	<u>(2,926,707)</u>	<u>(693,137)</u>	<u>(1,573,043)</u>	<u>(879,906)</u>
Net change in fund balance	(12,568,748)	(11,735,836)	(7,903,340)	3,832,496
Fund Balance as of January 1	20,351,387	20,351,387	18,254,438	(2,096,949)
Prior Period Adjustment	0	0	459,396	459,396
Fund Balance as of January 1-restated	<u>20,351,387</u>	<u>20,351,387</u>	<u>18,713,834</u>	<u>(1,637,553)</u>
Fund balance as of December 31	<u>\$ 7,782,639</u>	<u>\$ 8,615,551</u>	<u>10,810,494</u>	<u>\$ 2,194,943</u>

See accompanying notes to the financial statements