

Clark County Washington
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009

	Major Funds					Total
	General Fund	County Roads	Community Service Grants	Mental Health	Other Governmental Funds	
Revenues:						
Property taxes	\$ 55,519,615	\$ 30,027,193	\$ 0	\$ 587,568	\$ 6,376,942	\$ 92,511,318
Sales and use taxes	11,389,108	0	0	0	14,602,313	25,991,421
Excise and other taxes	5,505,952	72,181	0	2,737	7,420,637	13,001,507
Licenses & permits	2,359,395	273,603	38,505	0	4,841,477	7,512,980
Intergovernmental	23,361,869	20,264,131	9,234,382	31,610,070	23,399,560	107,870,012
Charges for services	18,714,139	5,770,770	3,483,244	63,970	13,974,672	42,006,795
Fines & forfeitures	3,386,425	0	0	0	235,950	3,622,375
Interest earnings	655,620	152,029	97,769	204,896	807,659	1,917,973
Donations	215,828	126,168	0	0	424,564	766,560
Other revenues	262,494	63,873	456,410	191,334	7,900,584	8,874,695
Total revenues	<u>121,370,445</u>	<u>56,749,948</u>	<u>13,310,310</u>	<u>32,660,575</u>	<u>79,984,358</u>	<u>304,075,636</u>
Expenditures:						
Current:						
General government	35,713,625	72,898	0	0	2,933,511	38,720,034
Public safety	62,705,968	131,670	0	0	5,990,240	68,827,878
Judicial	16,443,048	0	0	0	0	16,443,048
Physical environment	1,330,562	0	0	0	1,425,308	2,755,870
Transportation	522,812	29,625,639	0	0	0	30,148,451
Economic environment	1,638,404	1,288,110	12,106,330	0	5,881,683	20,914,527
Health and human services	876,479	0	760,600	33,121,904	27,611,025	62,370,008
Culture & recreation	3,244,948	1,263,544	0	0	11,014,074	15,522,566
Capital outlay:						
General government	336,427	0	0	0	3,497,722	3,834,149
Public safety	42,796	0	0	0	0	42,796
Physical environment	62,734	0	0	0	0	62,734
Transportation	226,035	20,554,866	0	0	79,463	20,860,364
Health and human services	8,561	0	0	0	0	8,561
Culture & recreation	0	5,011,767	0	0	14,476,458	19,488,225
Debt service:						
Principal	13,396	0	0	0	6,993,882	7,007,278
Interest and other charges	20,967	4,335	444	17	6,206,142	6,231,905
Total expenditures	<u>123,186,762</u>	<u>57,952,829</u>	<u>12,867,374</u>	<u>33,121,921</u>	<u>86,109,508</u>	<u>313,238,394</u>
Excess (deficiency) of revenues over (under) expenditures	(1,816,317)	(1,202,881)	442,936	(461,346)	(6,125,150)	(9,162,758)
Other Financing Sources (Uses):						
Issuance of long term debt	0	1,030,000	0	0	0	1,030,000
Sale of capital assets	329,194	413,415	0	2,842	15,993	761,444
Insurance recoveries	0	0	0	0	(5,220)	(5,220)
Transfers in	14,237,278	5,756,255	1,350,845	2,051,195	29,211,049	52,606,622
Transfers out	(14,290,474)	(1,871,432)	(247,063)	(300,000)	(43,997,197)	(60,706,166)
Total other financing sources (uses)	<u>275,998</u>	<u>5,328,238</u>	<u>1,103,782</u>	<u>1,754,037</u>	<u>(14,775,375)</u>	<u>(6,313,320)</u>
Net change in fund balances	(1,540,319)	4,125,357	1,546,718	1,292,691	(20,900,525)	(15,476,078)
Fund balance as of January 1	10,810,494	12,952,820	4,346,869	16,153,433	111,556,926	155,820,542
Prior period adjustment	0	0	0	0	(128,355)	(128,355)
Fund balance as of January 1 - restated	<u>10,810,494</u>	<u>12,952,820</u>	<u>4,346,869</u>	<u>16,153,433</u>	<u>111,428,571</u>	<u>155,692,187</u>
Fund balance as of December 31	<u>\$ 9,270,175</u>	<u>\$ 17,078,177</u>	<u>\$ 5,893,587</u>	<u>\$ 17,446,124</u>	<u>\$ 90,528,046</u>	<u>\$ 140,216,109</u>

See accompanying notes to the financial statements