

Clark County Washington
County Roads
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year -To- Date	Variance with Final Budget Positive / (Negative)
Revenues				
General property taxes	\$ 62,939,046	\$ 62,939,046	\$ 30,027,193	\$(32,911,853)
Timber harvest	400,000	400,000	57,716	(342,284)
Excise and other taxes	40,000	40,000	14,465	(25,535)
Total taxes	<u>63,379,046</u>	<u>63,379,046</u>	<u>30,099,374</u>	<u>(33,279,672)</u>
Business licenses and permits	280,000	280,000	119,336	(160,664)
Non-business licenses and permits	177,090	177,090	154,267	(22,823)
Total licenses & permits	<u>457,090</u>	<u>457,090</u>	<u>273,603</u>	<u>(183,487)</u>
Federal entitlements	14,600	14,600	7,113	(7,487)
Federal grants -- indirect	9,266,000	9,473,625	2,170,963	(7,302,662)
State grants	10,249,000	10,292,875	5,487,172	(4,805,703)
State entitlements	12,588,337	12,588,337	6,212,790	(6,375,547)
Interlocal grants and entitlements	0	0	5,830,235	5,830,235
Intergovernmental	0	0	410,641	410,641
ARRA grants	0	2,500,000	145,217	(2,354,783)
Total intergovernmental	<u>32,117,937</u>	<u>34,869,437</u>	<u>20,264,131</u>	<u>(14,605,306)</u>
General government fees	17,494	17,494	7,905	(9,589)
Physical environment	2,851,000	2,851,000	1,697,035	(1,153,965)
Transportation	24,656,144	24,656,144	1,542,176	(23,113,968)
Economic environment	261,000	261,000	706,568	445,568
Interfund revenues	8,595,571	8,137,636	1,817,086	(6,320,550)
Total charges for services	<u>36,381,209</u>	<u>35,923,274</u>	<u>5,770,770</u>	<u>(30,152,504) #</u>
Fines and forfeitures	12,600	12,600	0	(12,600)
Total fines & forfeitures	<u>12,600</u>	<u>12,600</u>	<u>0</u>	<u>(12,600)</u>
Interest earnings	161,880	161,880	152,029	(9,851)
Rents and royalties	29,280	29,280	49,119	19,839
Donations	30,000	30,000	126,168	96,168
Other revenues	357,516	357,516	14,754	(342,762)
Total miscellaneous	<u>578,676</u>	<u>578,676</u>	<u>342,070</u>	<u>(236,606)</u>
Total revenues	<u>132,926,558</u>	<u>135,220,123</u>	<u>56,749,948</u>	<u>(78,470,175)</u>
Expenditures				
General government				
Other services and charges	30,774	30,774	46,429	(15,655)
Interfund payment for services	76,848	76,848	26,469	50,379
Total general government	<u>107,622</u>	<u>107,622</u>	<u>72,898</u>	<u>34,724</u>
Public Safety				
Personal services	367,700	98,533	100,111	(1,578)
Supplies	850	68	68	0
Other services and charges	5,624	3,723	1,603	2,120
Interfund payment for services	1,440,683	44,174	29,888	14,286
Total public safety	<u>\$ 1,814,857</u>	<u>\$ 146,498</u>	<u>\$ 131,670</u>	<u>\$ 14,828</u>

See accompanying notes to the financial statements

Clark County Washington
County Roads
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009

	Original 2009/2010 <u>Budget</u>	Final 2009/2010 <u>Budget</u>	Actual Year -To- <u>Date</u>	Variance with Final Budget Positive / <u>(Negative)</u>
Transportation				
Personal services	\$ 23,238,703	\$ 28,640,292	\$ 13,679,374	\$ 14,960,918
Supplies	9,000,512	6,332,609	2,533,330	3,799,279
Other services and charges	17,068,888	17,934,461	3,570,028	14,364,433
Interfund payment for services	14,789,495	22,055,122	9,842,907	12,212,215
Capital outlays	44,711,754	45,111,754	20,554,866	24,556,888
Total transportation	<u>108,809,352</u>	<u>120,074,238</u>	<u>50,180,505</u>	<u>69,893,733</u>
Economic Environment				
Personal services	3,945,503	1,798,641	1,013,819	784,822
Supplies	137,900	37,636	415	37,221
Other services and charges	276,600	63,446	13,096	50,350
Interfund payment for services	1,082,781	445,999	260,780	185,219
Total economic environment	<u>5,442,784</u>	<u>2,345,722</u>	<u>1,288,110</u>	<u>1,057,612</u>
Culture and recreation				
Personal services	3,484,482	1,376,423	799,115	577,308
Supplies	0	0	34,836	(34,836)
Other services and charges	0	0	245,985	(245,985)
Interfund payment for services	0	0	183,608	(183,608)
Capital outlays	17,536,000	12,119,324	5,011,767	7,107,557
Total culture and recreation	<u>21,020,482</u>	<u>13,495,747</u>	<u>6,275,311</u>	<u>7,220,436</u>
Debt service: interest	189,520	189,520	4,335	185,185
Total expenditures	<u>137,384,617</u>	<u>136,359,347</u>	<u>57,952,829</u>	<u>78,406,518</u>
Excess (deficiency) of revenues over expenditures	(4,458,059)	(1,139,224)	(1,202,881)	(63,657)
Issuance of long-term debt	9,760,000	9,760,000	1,030,000	(8,730,000)
Sale of capital assets	2,201,400	2,201,400	413,415	(1,787,985)
Transfers in	6,040,334	16,756,435	5,756,255	(11,000,180)
Transfers out	(3,575,269)	(4,094,785)	(1,871,432)	2,223,353
Total other financing sources (uses)	<u>14,426,465</u>	<u>24,623,050</u>	<u>5,328,238</u>	<u>(19,294,812)</u>
Net change in fund balance	9,968,406	23,483,826	4,125,357	(19,358,469)
Fund balance as of January 1	(2,100,000)	5,598,074	12,952,820	7,354,746
Fund balance as of December 31	<u>\$ 7,868,406</u>	<u>\$ 29,081,900</u>	<u>\$ 17,078,177</u>	<u>\$(12,003,723)</u>

See accompanying notes to the financial statements

CLARK COUNTY, WASHINGTON
Community Services Grants
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009

	Original 2009/2010 <u>Budget</u>	Final 2009/2010 <u>Budget</u>	Actual Year -To- <u>Date</u>	Variance with Final Budget Positive <u>(Negative)</u>
<u>Revenues</u>				
Non-business licenses and permits	\$90,000	\$90,000	\$ 38,505	\$ (51,495)
Total licenses & permits	90,000	90,000	38,505	(51,495)
Federal grants -- direct	12,480,000	12,114,310	2,459,968	(9,654,342)
Federal grants -- indirect	6,774,936	9,752,600	5,794,692	(3,957,908)
State grants	3,899,028	3,899,028	843,909	(3,055,119)
Intergovernmental revenues	1,552,008	1,552,008	0	(1,552,008)
ARRA	0	1,309,141	135,813	(1,173,328)
Total intergovernmental	24,705,972	28,627,087	9,234,382	(19,392,705)
General government fees	8,150,000	8,900,000	2,079,874	(6,820,126)
Economic environment	800,000	800,000	642,583	(157,417)
Mental and physical health	2,450,156	2,450,156	760,787	(1,689,369)
Interfund revenues	6,170,296	6,170,296	0	(6,170,296)
Total charges for services	17,570,452	18,320,452	3,483,244	(14,837,208)
Interest earnings	2,000	2,000	97,769	95,769
Other revenues	580,000	580,000	456,410	(123,590)
Total miscellaneous	582,000	582,000	554,179	(27,821)
Total revenues	42,948,424	47,619,539	13,310,310	(34,309,229)
<u>Expenditures</u>				
Economic environment				
Personal services	5,471,376	5,607,078	2,129,818	3,477,260
Supplies	285,390	285,390	64,727	220,663
Other services and charges	30,008,088	34,304,203	10,309,518	23,994,685
Interfund payment for services	4,282,303	4,158,387	(397,733)	4,556,120
Total economic environment	40,047,157	44,355,058	12,106,330	32,248,728
Health & human services				
Personal services	12,618	12,618	15,941	(3,323)
Supplies	10,000	10,000	0	10,000
Other services and Charges	1,300,000	1,300,000	743,035	556,965
Interfund payment for services	2,000	2,000	1,624	376
Total health and human services	1,324,618	1,324,618	760,600	564,018
Debt service: interest	0	0	444	(444)
Total expenditures	41,371,775	45,679,676	12,867,374	32,812,302
Excess (deficiency) of revenues over expenditures	1,576,649	1,939,863	442,936	(1,496,927)
<u>Other Financing Sources (Uses)</u>				
Transfers in	1,950,568	3,341,888	1,350,845	(1,991,043)
Transfers out	(541,126)	(496,126)	(247,063)	249,063
Total other financing sources (uses)	1,409,442	2,845,762	1,103,782	(1,741,980)
Net change in fund balance	2,986,091	4,785,625	1,546,718	(3,238,907)
Fund balance as of January 1	4,989,018	4,989,018	4,346,869	(642,149)
Fund balance as of December 31	\$ 7,975,109	\$ 9,774,643	\$ 5,893,587	\$ (3,881,056)

See accompanying notes to the financial statements

Clark County Washington
Mental Health
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive/ (Negative)
Revenues				
General property taxes	\$ 756,268	\$ 756,268	\$ 587,568	\$ (168,700)
Timber harvest taxes	1,300	1,300	553	(747)
Excise and other taxes	1,654	1,654	2,184	530
Total taxes	<u>759,222</u>	<u>759,222</u>	<u>590,305</u>	<u>(168,917)</u>
Federal grants -- direct	3,675,000	1,161,434	168,661	(992,773)
Federal grants -- indirect	1,231,336	1,231,336	276,603	(954,733)
State grants	10,404,417	10,404,417	9,950,502	(453,915)
Intergovernmental revenues	43,357,632	43,357,632	21,214,304	(22,143,328)
Total intergovernmental	<u>58,668,385</u>	<u>56,154,819</u>	<u>31,610,070</u>	<u>(24,544,749)</u>
Health & human services	0	0	63,970	63,970
Total charges for services	<u>0</u>	<u>0</u>	<u>63,970</u>	<u>63,970</u>
Interest earnings	266,000	266,000	204,896	(61,104)
Rents and royalties	0	0	113	113
Other revenues	85,000	85,000	191,221	106,221
Total miscellaneous	<u>351,000</u>	<u>351,000</u>	<u>396,230</u>	<u>45,230</u>
Total revenues	<u>59,778,607</u>	<u>57,265,041</u>	<u>32,660,575</u>	<u>(24,604,466)</u>
Expenditures				
Health and human services				
Personal services	8,864,898	8,864,898	3,596,389	5,268,509
Supplies	2,000	2,000	37,223	(35,223)
Other services and charges	66,626,411	64,045,704	28,250,197	35,795,507
Interfund payment for services	1,549,294	1,549,294	1,238,095	311,199
Total health and human services	<u>77,042,603</u>	<u>74,461,896</u>	<u>33,121,904</u>	<u>41,339,992</u>
Debt service: interest	0	0	17	(17)
Total expenditures	<u>77,042,603</u>	<u>74,461,896</u>	<u>33,121,921</u>	<u>41,339,975</u>
Excess (deficiency) of revenues over expenditures	(17,263,996)	(17,196,855)	(461,346)	16,735,509
Other Financing Sources (Uses)				
Sale of capital assets	6,700	6,700	2,842	(3,858)
Transfers in	5,626,198	5,559,057	2,051,195	(3,507,862)
Transfers out	(4,796,000)	(2,920,618)	(300,000)	2,620,618
Total other financing sources (uses)	<u>836,898</u>	<u>2,645,139</u>	<u>1,754,037</u>	<u>(891,102)</u>
Net change in fund balance	(16,427,098)	(14,551,716)	1,292,691	15,844,407
Fund balance as of January 1	18,702,977	18,702,977	16,153,433	(2,549,544)
Fund balance as of December 31	<u>\$ 2,275,879</u>	<u>\$ 4,151,261</u>	<u>\$ 17,446,124</u>	<u>\$ 13,294,863</u>

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