

**Clark County Washington
General Fund
Schedule of Revenues - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009**

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual to Date	Year to Date	Variance with Final Budget Positive/ (Negative)
General property taxes	\$ 111,027,886	\$ 111,767,644	\$ 55,519,615		\$ (56,248,029)
Retail sales and use taxes	27,915,844	23,344,374	11,389,108		(11,955,266)
Excise and other taxes	3,428,408	1,803,461	912,322		(891,139)
Penalties and interest on delinquent taxes	6,921,840	8,191,898	4,593,630		(3,598,268)
Total taxes	<u>149,293,978</u>	<u>145,107,377</u>	<u>72,414,675</u>		<u>(72,692,702)</u>
Business licenses and permits	3,413,584	3,705,990	1,739,405		(1,966,585)
Non-business licenses and permits	824,350	1,017,480	619,990		(397,490)
Total licenses and permits	<u>4,237,934</u>	<u>4,723,470</u>	<u>2,359,395</u>		<u>(2,364,075)</u>
Federal grants -- direct	(127,170)	112,624	73,318		(39,306)
Federal entitlements	0	0	369		369
Federal grants -- indirect	3,882,060	4,608,980	2,080,340		(2,528,640)
State grants	6,471,510	8,231,817	3,450,325		(4,781,492)
State shared revenues	5,000,000	4,735,005	2,438,149		(2,296,856)
State entitlements	7,373,922	6,707,120	3,492,850		(3,214,270)
Interlocal grants	0	79,848	2,300		(77,548)
Intergovernmental revenues	21,712,938	22,015,915	11,603,490		(10,412,425)
ARRA grants	0	885,016	220,728		(664,288)
Total intergovernmental	<u>44,313,260</u>	<u>47,376,325</u>	<u>23,361,869</u>		<u>(24,014,456)</u>
General government fees	14,852,233	13,654,071	7,018,119		(6,635,952)
Public safety	6,204,800	5,695,366	2,442,432		(3,252,934)
Physical environment	3,996	3,996	0		(3,996)
Transportation	0	0	3,063		3,063
Economic environment	647,056	649,595	307,186		(342,409)
Health & human services	90,000	227,952	171,453		(56,499)
Culture and recreation	521,796	844,789	284,237		(560,552)
Interfund revenues	17,359,277	16,951,539	8,487,649		(8,463,890)
Total charges for services	<u>39,679,158</u>	<u>38,027,308</u>	<u>18,714,139</u>		<u>(19,313,169)</u>
Fines and forfeitures	8,475,238	6,954,669	3,386,425		(3,568,244)
Total fines & forfeitures	<u>8,475,238</u>	<u>6,954,669</u>	<u>3,386,425</u>		<u>(3,568,244)</u>
Interest earnings	6,652,398	2,084,193	655,620		(1,428,573)
Rents and royalties	396,272	503,000	195,183		(307,817)
Donations	407,728	397,198	215,828		(181,370)
Other revenues	449,568	305,413	67,311		(238,102)
Total miscellaneous	<u>7,905,966</u>	<u>3,289,804</u>	<u>1,133,942</u>		<u>(2,155,862)</u>
Total revenues	<u>\$ 253,905,534</u>	<u>\$ 245,478,953</u>	<u>\$ 121,370,445</u>		<u>\$ (124,108,508)</u>

Clark County Washington
General Fund
Schedule of Expenditures - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009

Page 1 of 6

	Original 2009/2010 <u>Budget</u>	Final 2009/2010 <u>Budget</u>	Actual <u>Year to Date</u>	Variance with Final Budget <u>Positive(Negative)</u>
<u>General government</u>				
<u>Assessor</u>				
Personal Services	\$ 8,286,671	\$ 7,382,615	\$ 4,126,421	\$ 3,256,194
Supplies	54,818	34,500	14,639	19,861
Other Services and Charges	415,932	281,682	116,667	165,015
Interfund Payment for Services	(229,140)	293,582	122,001	171,581
Total Assessor	<u>8,528,281</u>	<u>7,992,379</u>	<u>4,379,728</u>	<u>3,612,651</u>
<u>Auditor</u>				
Personal Services	7,074,785	6,468,653	3,229,725	3,238,928
Supplies	51,850	51,850	789	51,061
Other Services and Charges	247,966	285,514	72,032	213,482
Interfund Payment for Services	(106,566)	183,372	82,445	100,927
Total Auditor	<u>7,268,035</u>	<u>6,989,389</u>	<u>3,384,991</u>	<u>3,604,398</u>
<u>Treasurer</u>				
Personal Services	4,592,099	4,066,412	2,166,901	1,899,511
Supplies	25,050	25,050	5,694	19,356
Other Services and Charges	520,996	274,365	135,111	139,254
Interfund Payment for Services	(81,672)	156,648	63,459	93,189
Total Treasurer	<u>5,056,473</u>	<u>4,522,475</u>	<u>2,371,165</u>	<u>2,151,310</u>
<u>Bank Fees</u>				
Other Services and Charges	803,254	768,264	413,200	355,064
Total Bank Fees	<u>803,254</u>	<u>768,264</u>	<u>413,200</u>	<u>355,064</u>
<u>Prosecuting Attorney</u>				
Personal Services	16,515,489	14,607,315	7,638,085	6,969,230
Supplies	165,640	165,640	87,171	78,469
Other Services and Charges	779,448	650,898	345,382	305,516
Interfund Payment for Services	(501,482)	294,267	146,433	147,834
Total Prosecuting Attorney	<u>16,959,095</u>	<u>15,718,120</u>	<u>8,217,071</u>	<u>7,501,049</u>
<u>Child Support Enforcement</u>				
Personal Services	3,428,945	3,382,161	1,630,560	1,751,601
Supplies	35,408	35,408	8,133	27,275
Other Services and Charges	526,736	526,736	131,922	394,814
Interfund Payment for Services	186,978	222,854	98,847	124,007
Total Child Support Enforcement	<u>4,178,067</u>	<u>4,167,159</u>	<u>1,869,462</u>	<u>2,297,697</u>
<u>Commissioners</u>				
Personal Services	2,251,871	2,223,193	1,125,932	1,097,261
Supplies	26,000	16,000	7,844	8,156
Other Services and Charges	223,144	205,744	96,625	109,119
Interfund Payment for Services	(20,002)	59,520	28,022	31,498
Total Commissioners	<u>\$ 2,481,013</u>	<u>\$ 2,504,457</u>	<u>\$ 1,258,423</u>	<u>\$ 1,246,034</u>

Clark County Washington
General Fund
Schedule of Expenditures - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009

Page 2 of 6

	Original 2009/2010 <u>Budget</u>	Final 2009/2010 <u>Budget</u>	Actual <u>Year to Date</u>	Variance with Final Budget <u>Positive(Negative)</u>
<u>Information Services</u>				
Personal Services	\$ 9,408,079	\$ 8,751,915	\$ 4,719,279	\$ 4,032,636
Supplies	1,516,951	1,228,409	254,947	973,462
Other Services and Charges	2,539,259	1,450,356	1,191,000	259,356
Interfund Payment for Services	(508,544)	208,642	92,976	115,666
Capital outlay	0	233,945	336,427	(102,482)
Total Office of Budget	<u>12,955,745</u>	<u>11,873,267</u>	<u>6,594,629</u>	<u>5,278,638</u>
<u>Countywide Services</u>				
Supplies	58,692	2,000	14,296	(12,296)
Other Services and Charges	990,326	821,405	411,147	410,258
Interfund Payment for Services	(199,000)	0	348	(348)
Total Countywide Services	<u>850,018</u>	<u>823,405</u>	<u>425,791</u>	<u>397,614</u>
<u>Human Resources</u>				
Personal Services	3,377,557	3,101,838	1,594,220	1,507,618
Supplies	60,000	60,000	4,045	55,955
Other Services and Charges	593,136	446,427	202,801	243,626
Interfund Payment for Services	(134,844)	75,156	37,737	37,419
Total Human Resources	<u>3,895,849</u>	<u>3,683,421</u>	<u>1,838,803</u>	<u>1,844,618</u>
<u>Risk Management</u>				
Personal Services	437,277	431,552	219,040	212,512
Supplies	3,750	3,750	93	3,657
Other Services and Charges	8,950	6,450	9,337	(2,887)
Interfund Payment for Services	3,500	3,500	137	3,363
Total Loss Control	<u>453,477</u>	<u>445,252</u>	<u>228,607</u>	<u>216,645</u>
<u>General Services</u>				
Personal Services	3,289,327	3,207,878	1,661,469	1,546,409
Supplies	224,590	184,754	60,128	124,626
Other Services and Charges	1,272,154	940,187	468,420	471,767
Interfund Payment for Services	(429,909)	72,396	33,174	39,222
Total General Services	<u>4,356,162</u>	<u>4,405,215</u>	<u>2,223,191</u>	<u>2,182,024</u>
<u>Public Information & Outreach</u>				
Personal Services	869,028	879,024	485,193	393,831
Supplies	7,094	3,792	1,793	1,999
Other Services and Charges	126,698	69,861	12,684	57,177
Interfund Payment for Services	(85,195)	25,979	12,542	13,437
Total Public Information & Outreach	<u>\$ 917,625</u>	<u>\$ 978,656</u>	<u>\$ 512,212</u>	<u>\$ 466,444</u>

Clark County Washington
General Fund
Schedule of Expenditures - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009

Page 3 of 6

	Original 2009/2010 <u>Budget</u>	Final 2009/2010 <u>Budget</u>	Actual <u>Year to Date</u>	Variance with Final Budget <u>Positive(Negative)</u>
<u>Board of Equalization</u>				
Personal Services	\$ 315,692	\$ 304,901	\$ 147,820	\$ 157,081
Supplies	2,240	2,240	1,278	962
Other Services and Charges	30,134	30,134	14,575	15,559
Interfund Payment for Services	11,412	11,412	5,725	5,687
Total Board of Equalization	<u>359,478</u>	<u>348,687</u>	<u>169,398</u>	<u>179,289</u>
<u>ESA Countywide Services</u>				
Personal Services	389,016	179,977	182,711	(2,734)
Supplies	20,000	5,500	4,412	1,088
Other Services and Charges	465,000	65,670	63,776	1,894
Interfund Payment for Services	36,218	11,512	6,837	4,675
Total ESA Countywide services	<u>910,234</u>	<u>262,659</u>	<u>257,736</u>	<u>4,923</u>
<u>Parks Operations</u>				
Personal Services	318,802	314,819	151,387	163,432
Supplies	120,232	120,232	12,412	107,820
Other Services and Charges	366,448	308,385	81,247	227,138
Interfund Payment for Services	102,329	231,853	109,860	121,993
Total Parks Operations	<u>907,811</u>	<u>975,289</u>	<u>354,906</u>	<u>620,383</u>
<u>Office of Budget</u>				
Personal Services	1,593,048	1,582,273	818,168	764,105
Supplies	4,600	4,600	389	4,211
Other Services and Charges	43,462	37,279	9,522	27,757
Interfund Payment for Services	20,977	24,660	12,894	11,766
Total Office of Budget	<u>1,662,087</u>	<u>1,648,812</u>	<u>840,973</u>	<u>807,839</u>
<u>Miscellaneous</u>				
Personal Services	4,037,234	4,781,483	0	4,781,483
Interfund Payment for Services	1,419,532	1,419,532	709,766	709,766
Total Miscellaneous	<u>5,456,766</u>	<u>6,201,015</u>	<u>709,766</u>	<u>5,491,249</u>
Total General Government	<u>77,999,470</u>	<u>74,307,921</u>	<u>36,050,052</u>	<u>38,257,869</u>
<u>Judicial</u>				
<u>Clerk</u>				
Personal Services	5,713,428	5,238,332	2,806,275	2,432,057
Supplies	47,500	39,800	7,729	32,071
Other Services and Charges	408,562	321,082	176,170	144,912
Interfund Payment for Services	(129,686)	193,956	101,262	92,694
Total Clerk	<u>6,039,804</u>	<u>5,793,170</u>	<u>3,091,436</u>	<u>2,701,734</u>
<u>District Court</u>				
Personal Services	8,220,424	7,583,144	3,876,128	3,707,016
Supplies	114,884	107,572	58,271	49,301
Other Services and Charges	964,397	1,006,255	521,470	484,785
Interfund Payment for Services	(128,217)	179,020	100,146	78,874
Total District Court	<u>9,171,488</u>	<u>8,875,991</u>	<u>4,556,015</u>	<u>4,319,976</u>
<u>Superior Court</u>				
Personal Services	5,894,755	5,411,275	2,500,799	2,910,476
Supplies	193,745	209,605	64,396	145,209
Other Services and Charges	2,842,092	2,272,649	1,190,859	1,081,790
Interfund Payment for Services	(345,800)	138,354	72,324	66,030
Total Superior Court	<u>\$ 8,584,792</u>	<u>\$ 8,031,883</u>	<u>\$ 3,828,378</u>	<u>\$ 4,203,505</u>

Clark County Washington
General Fund
Schedule of Expenditures - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009

Page 4 of 6

	Original 2009/2010 <u>Budget</u>	Final 2009/2010 <u>Budget</u>	Actual <u>Year to Date</u>	Variance with Final Budget <u>Positive(Negative)</u>
<u>Indigent Defense</u>				
Other Services and Charges	\$ 9,135,424	\$ 8,506,979	\$ 4,967,219	\$ 3,539,760
Interfund Payment for Services	(515,725)	0	0	0
Total Indigent Defense	<u>8,619,699</u>	<u>8,506,979</u>	<u>4,967,219</u>	<u>3,539,760</u>
Total Judicial	32,415,783	31,208,023	16,443,048	14,764,975
<u>Public safety</u>				
<u>Loss Control</u>				
Personal Services	215,462	212,798	110,153	102,645
Supplies	33,974	8,423	1,304	7,119
Other Services and Charges	15,000	7,500	948	6,552
Interfund Payment for Services	0	0	509	(509)
Total Loss Control	<u>264,436</u>	<u>228,721</u>	<u>112,914</u>	<u>115,807</u>
<u>Juvenile</u>				
Personal Services	15,419,780	13,810,325	7,481,448	6,328,877
Supplies	166,210	169,585	62,152	107,433
Other Services and Charges	1,787,284	1,565,795	600,875	964,920
Interfund Payment for Services	(660,656)	345,531	123,327	222,204
Total Juvenile	<u>16,712,618</u>	<u>15,891,236</u>	<u>8,267,802</u>	<u>7,623,434</u>
<u>Sheriff - Enforcement</u>				
Personal Services	33,221,382	30,831,402	16,196,719	14,634,683
Supplies	130,258	164,316	90,313	74,003
Other Services and Charges	2,308,082	2,211,014	1,131,175	1,079,839
Intergovernmental	2,660,335	2,437,451	1,046,230	1,391,221
Interfund Payment for Services	0	249,214	149,743	99,471
Capital outlay	0	32,500	36,568	(4,068)
Total Sheriff - Enforcement	<u>38,320,057</u>	<u>35,925,897</u>	<u>18,650,748</u>	<u>17,275,149</u>
<u>Sheriff - Civil/Support</u>				
Personal Services	8,155,989	7,594,735	3,779,219	3,815,516
Supplies	352,172	333,172	173,618	159,554
Other Services and Charges	348,166	350,916	140,167	210,749
Interfund Payment for Services	(378,262)	160,556	73,894	86,662
Capital outlay	0	6,227	6,227	0
Total Sheriff - Civil/Support	<u>8,478,065</u>	<u>8,445,606</u>	<u>4,173,125</u>	<u>4,272,481</u>
<u>Sheriff - Administration</u>				
Personal Services	4,612,093	4,246,233	2,137,972	2,108,261
Supplies	391,830	388,830	100,364	288,466
Other Services and Charges	1,120,596	965,773	355,229	610,544
Interfund Payment for Services	694,367	914,337	468,214	446,123
Intergovernmental	0	0	13,980	(13,980)
Total Sheriff Administration	<u>6,818,886</u>	<u>6,515,173</u>	<u>3,075,759</u>	<u>3,439,414</u>
<u>Jail</u>				
Personal Services	30,722,107	27,602,583	14,849,294	12,753,289
Supplies	2,424,982	2,421,982	1,143,346	1,278,636
Other Services and Charges	7,020,240	6,973,540	3,098,579	3,874,961
Interfund Payment for Services	(1,453,066)	134,695	51,934	82,761
Total Jail	<u>38,714,263</u>	<u>37,132,800</u>	<u>19,143,153</u>	<u>17,989,647</u>
<u>Emergency Medical Services</u>				
Intergovernmental	3,126,960	3,353,165	1,757,637	1,595,528
Total Emergency Medical Services	<u>\$ 3,126,960</u>	<u>\$ 3,353,165</u>	<u>\$ 1,757,637</u>	<u>\$ 1,595,528</u>

Clark County Washington
General Fund
Schedule of Expenditures - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009

Page 5 of 6

	Original 2009/2010 <u>Budget</u>	Final 2009/2010 <u>Budget</u>	Actual <u>Year to Date</u>	Page 5 of 6 Variance with Final Budget <u>Positive(Negative)</u>
<u>Community Corrections</u>				
Personal Services	\$ 10,977,736	\$ 10,492,936	\$ 5,332,734	\$ 5,160,202
Supplies	242,833	178,023	52,840	125,183
Other Services and Charges	837,322	601,311	194,186	407,125
Interfund Payment for Services	69,119	649,676	234,029	415,647
Capital outlay	0	50,250	0	50,250
Total Community Corrections	<u>12,127,010</u>	<u>11,972,196</u>	<u>5,813,789</u>	<u>6,158,407</u>
<u>Code Enforcement</u>				
Personal Services	1,065,954	1,005,529	473,762	531,767
Supplies	17,348	17,348	69	17,279
Other Services and Charges	54,232	54,232	2,104	52,128
Interfund Payment for Services	331,740	179,496	145,157	34,339
Total Code Enforcement	<u>1,469,274</u>	<u>1,256,605</u>	<u>621,092</u>	<u>635,513</u>
<u>Fire Marshal</u>				
Personal Services	1,855,240	1,627,738	913,597	714,141
Supplies	20,660	20,660	9,274	11,386
Other Services and Charges	44,992	44,992	10,551	34,441
Interfund Payment for Services	291,643	603,584	199,323	404,261
Total Fire Marshal	<u>2,212,535</u>	<u>2,296,974</u>	<u>1,132,745</u>	<u>1,164,229</u>
Total Public Safety	<u>128,244,104</u>	<u>123,018,373</u>	<u>62,748,764</u>	<u>60,269,609</u>
<u>Physical Environment</u>				
<u>Conservation Land Department</u>				
Personal Services	235,532	126,752	116,788	9,964
Supplies	9,650	25,714	243	25,471
Other Services and Charges	793,700	153,260	157,067	(3,807)
Interfund Payment for Services	51,190	5,663	10,256	(4,593)
Total Conservation Land	<u>1,090,072</u>	<u>311,389</u>	<u>284,354</u>	<u>27,035</u>
<u>Environmental Service</u>				
Personal Services	0	1,712,697	296	1,712,401
Supplies	0	70,372	0	70,372
Other Services and Charges	0	869,292	0	869,292
Interfund Payment for Services	0	200,236	7,799	192,437
Capital outlay	0	44,558	62,734	(18,176)
Total Environmental Service	<u>0</u>	<u>2,897,155</u>	<u>70,829</u>	<u>2,826,326</u>
<u>Animal Control</u>				
Personal Services	1,283,519	1,208,463	613,809	594,654
Supplies	18,000	18,000	3,512	14,488
Other Services and Charges	585,020	553,020	266,239	286,781
Interfund Payment for Services	350,938	36,799	154,553	(117,754)
Total Animal Control	<u>2,237,477</u>	<u>1,816,282</u>	<u>1,038,113</u>	<u>778,169</u>
Total Physical Environment	<u>3,327,549</u>	<u>5,024,826</u>	<u>1,393,296</u>	<u>3,631,530</u>
<u>Transportation</u>				
<u>Long Range Planning</u>				
Personal Services	470,063	464,726	301,785	162,941
Supplies	19,130	19,130	364	18,766
Other Services and Charges	1,108,470	892,270	104,453	787,817
Interfund Payment for Services	325,420	325,420	59,667	265,753
Total Long Range Planning	<u>\$ 1,923,083</u>	<u>\$ 1,701,546</u>	<u>\$ 466,269</u>	<u>\$ 1,235,277</u>

Clark County Washington
General Fund
Schedule of Expenditures - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2009

Page 6 of 6

	Original 2009/2010 Budget	Final 2009/2010 Budget	Actual Year to Date	Variance with Final Budget Positive(Negative)
<u>Lewis & Clark Railroad</u>				
Supplies	\$ 0	\$ 0	\$ 89	\$ (89)
Other Services and Charges	118,022	154,422	53,178	101,244
Interfund Payment for Services	5,000	5,000	3,276	1,724
Capital outlay	0	1,624,562	226,035	1,398,527
Total Lewis & Clark Railroad	123,022	1,783,984	282,578	1,501,406
Total Transportation	2,046,105	3,485,530	748,847	2,736,683
<u>Economic Environment</u>				
<u>Long Range Planning</u>				
Personal Services	1,694,377	1,673,741	725,160	948,581
Supplies	7,340	5,310	704	4,606
Other Services and Charges	617,540	407,779	53,524	354,255
Interfund Payment for Services	(89,036)	83,408	53,857	29,551
Total Long Range Planning	2,230,221	2,170,238	833,245	1,336,993
<u>Cable Television</u>				
Intergovernmental	930,926	911,410	465,463	445,947
Total Cable Television	930,926	911,410	465,463	445,947
<u>Community Support</u>				
Intergovernmental	632,900	683,632	339,696	343,936
Interfund Payment for Services	(51,948)	0	0	0
Total Community Development	580,952	683,632	339,696	343,936
Total Economic Environment	3,742,099	3,765,280	1,638,404	2,126,876
<u>Health and Human Services</u>				
<u>Medical Examiner</u>				
Personal Services	1,459,354	1,431,172	724,688	706,484
Supplies	42,200	83,759	60,497	23,262
Other Services and Charges	125,998	125,998	73,431	52,567
Interfund Payment for Services	(24,931)	49,638	17,863	31,775
Capital outlay	0	10,000	8,561	1,439
Total Medical Examiner	1,602,621	1,700,567	885,040	815,527
Total Health and Human Services	1,602,621	1,700,567	885,040	815,527
<u>Culture and Recreation</u>				
<u>Cooperative Extension Service</u>				
Personal Services	363,178	268,588	181,625	86,963
Supplies	70,192	60,533	14,567	45,966
Other Services and Charges	862,853	766,978	404,300	362,678
Interfund Payment for Services	75,262	74,482	35,618	38,864
Total Cooperative Extension Service	1,371,485	1,170,581	636,110	534,471
<u>Parks</u>				
Intergovernmental	2,251,931	2,132,721	991,999	1,140,722
Total Parks	2,251,931	2,132,721	991,999	1,140,722
<u>Parks Operations</u>				
Personal Services	1,859,298	1,290,393	1,083,352	207,041
Supplies	363,420	243,420	89,200	154,220
Other Services and Charges	552,674	103,821	203,873	(100,052)
Interfund Payment for Services	731,782	670,415	240,414	430,001
Total Parks Operations	3,507,174	2,308,049	1,616,839	691,210
Total Culture and Recreation	7,130,590	5,611,351	3,244,948	2,366,403
Debt service -principal	26,792	0	13,396	(13,396)
Debt service - interest	0	0	20,967	(20,967)

**Clark County Washington
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Project Funds	Total
ASSETS				
Cash, cash equivalents and pooled investments	\$ 48,455,938	\$ 470,185	\$ 40,616,082	\$ 89,542,205
Deposit with fiscal agent	0	20,000	0	20,000
Taxes receivable	241,196	0	137,407	378,603
Special assessments receivable	0	62,849	0	62,849
Interest and penalties receivable	0	5,028	0	5,028
Accounts receivable	1,042,908	0	10,878	1,053,786
Due from other funds	962,109	263,140	4,042	1,229,291
Due from other governments	5,457,463	0	0	5,457,463
Prepaid expenditure	26,820	0	0	26,820
Investments	1,328,725	0	0	1,328,725
Notes receivable	2,689	0	0	2,689
Assets in safekeeping	0	0	6,416,727	6,416,727
Total assets	57,517,848	821,202	47,185,136	105,524,186
LIABILITIES AND FUND BALANCES				
<i>Liabilities</i>				
Warrants and anticipation notes payable	0	263,140	0	263,140
Vouchers payable	3,097,362	0	3,656,352	6,753,714
Due to other funds	3,045,376	0	326,648	3,372,024
Due to other governments	200,464	0	747	201,211
Accrued liabilities	771,370	0	24,543	795,913
Deposits payable	1,117,072	6,438	59,165	1,182,675
Matured long-term obligations	0	20,000	0	20,000
Deferred revenue	905,463	67,877	137,407	1,110,747
Advance due to other governments	1,296,716	0	0	1,296,716
Total liabilities	10,433,823	357,455	4,204,862	14,996,140
<i>Fund Balances</i>				
Reserved for				
Prepaid items	26,820	0	0	26,820
Debt service	1,000,000	14,522	0	1,014,522
Unreserved - designated for:				
compensated absences	343,995	0	3,682	347,677
Unreserved, undesignated, reported in:				
Special revenue funds	45,713,210	0	0	45,713,210
Debt service funds	0	449,225	0	449,225
Capital project funds	0	0	42,976,592	42,976,592
Total fund balances	47,084,025	463,747	42,980,274	90,528,046
Total liabilities and fund balance	\$ 57,517,848	\$ 821,202	\$ 47,185,136	\$ 105,524,186

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

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Project Funds	Total
Revenues:				
Property taxes	\$ 3,993,290	\$ 0	\$ 2,383,652	\$ 6,376,942
Sales and use taxes	14,602,313	0	0	14,602,313
Excise and other taxes	3,643,041	0	3,777,596	7,420,637
Licenses & permits	4,841,477	0	0	4,841,477
Intergovernmental	23,068,207	0	331,353	23,399,560
Charges for services	12,209,505	0	1,765,167	13,974,672
Fines & forfeitures	235,950	0	0	235,950
Interest earnings	413,431	16,352	377,876	807,659
Donations	424,564	0	0	424,564
Other revenues	7,763,977	135,658	949	7,900,584
Total revenues	<u>71,195,755</u>	<u>152,010</u>	<u>8,636,593</u>	<u>79,984,358</u>
Expenditures:				
Current:				
General government	2,933,511	0	0	2,933,511
Public safety	5,990,240	0	0	5,990,240
Physical environment	1,425,308	0	0	1,425,308
Economic environment	5,881,683	0	0	5,881,683
Health and human services	27,611,025	0	0	27,611,025
Culture & recreation	11,014,074	0	0	11,014,074
Capital outlay				
General government	15,069	0	3,482,653	3,497,722
Transportation	0	0	79,463	79,463
Culture & recreation	279,954	0	14,196,504	14,476,458
Debt service:				
Principal	0	6,993,882	0	6,993,882
Interest and other charges	12,036	6,182,640	11,466	6,206,142
Total expenditures	<u>55,162,900</u>	<u>13,176,522</u>	<u>17,770,086</u>	<u>86,109,508</u>
Excess (deficiency) of revenues over expenditures	16,032,855	(13,024,512)	(9,133,493)	(6,125,150)
Other Financing Sources (Uses):				
Sale of capital assets	4,453	0	11,540	15,993
Insurance recoveries	(5,220)	0	0	(5,220)
Transfers in	10,035,269	13,151,929	6,023,851	29,211,049
Transfers out	(24,575,451)	0	(19,421,746)	(43,997,197)
Total other financing sources (uses)	<u>(14,540,949)</u>	<u>13,151,929</u>	<u>(13,386,355)</u>	<u>(14,775,375)</u>
Net change in fund balances	1,491,906	127,417	(22,519,848)	(20,900,525)
Fund balance as of January 1	61,873,907	336,330	65,500,122	127,710,359
Prior period adjustment	(128,355)	0	0	(128,355)
Fund balance as of January 1 - restated	45,592,119	336,330	65,500,122	111,428,571
Fund balance as of December 31	<u>\$ 47,084,025</u>	<u>\$ 463,747</u>	<u>\$ 42,980,274</u>	<u>\$ 90,528,046</u>

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are established pursuant to State statutes or local ordinances in order to segregate resources that are designated to be used for specified purposes.

County Building - A fund to accumulate building permit revenues and account for programs providing enforcement of building, plumbing, mechanical, and zoning codes; comprehensive planning services; fire prevention and investigation; and enforcement of animal control ordinances.

Sheriff Special Investigation - A fund to accumulate and account for fines designated by the Court to be expended on drug enforcement activities.

Veterans Assistance - A fund to finance emergency financial assistance to veterans of foreign wars and their surviving spouses.

Criminal Victim Witness Assistance - A fund to account for the retention and distribution of penalties assessed and recovered by the court system.

Permanent Reserve - A fund to accumulate a permanent reserve of approximately 6 percent of the annual General Fund operating budget.

Weed Management - A fund to accumulate revenues and account for expenditures related to the control of noxious weeds.

Developmental Disability - A fund to finance a variety of developmental training, recreational, and transportation programs for developmentally disabled individuals.

Substance Abuse - A fund to finance alcoholism and drug prevention and treatment services.

Special Law Enforcement - A fund to accumulate and account for sales tax revenues collected for law enforcement activities.

Auditor's O & M - A fund to accumulate a recording fee on documents to be used for developing systems and procedures for preserving recorded documents.

CRESA Emergency Services Communication - A fund to accumulate telephone access fees to be used for the acquisition and operation of an emergency services communication (911) system.

Child Abuse Intervention Center - A fund to accumulate funds for an interlocal center which provides intervention, counseling, and support services for victims.

Narcotics Task Force - A fund to accumulate and account for fines designated by the courts that are to be used for an interlocal agency involved in drug enforcement activities.

Anti Profiteering - A fund to pay for the investigation and prosecution of cases relating to the Washington Criminal Profiteering Act.

Clark County Fair - (blended component unit) A fund to account for the activities associated with the lease of the county fairgrounds, including the operations of the annual Clark County Fair.

Emergency Medical Services - (blended component unit) A fund to account for the activities of the administration of the emergency medical dispatch contract.

Radio Communications - A fund established to account for the operations of the 800 MHz communications system.

Tri-Mountain Golf O & M - A fund to account for the operations of the Tri-Mountain golf course.

Industrial Revenue Bond Corporation - (blended component unit) - A fund established to facilitate economic development and employment through financing the costs of industrial development facilities by issuing tax-exempt industrial revenue bonds.

GIS (Geographic Information System) – A fund established as a special revenue fund in 1998 (formerly in the Assessor’s department in the General Fund)

CJA .1% Sales Tax – A fund to account for sales tax collected for criminal justice purposes.

BJA Block Grant – A fund established to account for federal department of justice grant funds.

Solid Waste Closure - A fund established to accumulate disposal fees and other resources designated to pay for environmental compliance, closure, and self-insurance costs of the privately owned solid waste landfill located within the County.

Jail Commissary – A fund established to account for the jail inmate commissary activity and monies held in trust for inmates.

Juvenile Fund - A fund established to account for juvenile phone rebate monies.

Health Department - A fund established to account for public health services provided to the community.

Trial Court Improvement Fund – A fund established to account for revenue received from the State of Washington as partial reimbursement for District Court judicial salaries, which will be used to fund improvements to court staffing, programs, facilities, or services.

Exhibition Hall Dedicated Revenue – A fund established to account for revenues collected for the purpose of repayment of bonds which were issued for the construction of the exhibition hall at the Clark County Fairgrounds.

Tourism Promotion Area – A fund established to collect all Tourism Promotion Area revenue and to disburse the funds to the Southwest Washington Convention and Visitors Bureau.

Campus Development Fund - A fund established to collect rental revenues from the tenants of the Center for Community Health and the Public Service Center, and to pay expenditures related to maintenance, operations, and debt service for these buildings.

Metropolitan Parks District - (blended component unit) A fund established to finance certain operation and capital costs resulting from the development of urban parks and trails in the unincorporated urban area of Vancouver.

Camp Bonneville – A fund established to track the revenues and expenditures associated with the environmental cleanup and eventual transfer of Camp Bonneville, in conjunction with an agreement with the US Army.

Mental Health Sales Tax Fund – A fund established to account for sales tax collected for the purpose of funding new substance abuse programs, expanded mental health treatment, and enhanced therapeutic court programs.

Law & Justice Sales Tax Fund – A fund established to account for sales tax collected for the purpose of funding previously unmet needs in law enforcement and the court system.

Clark County Public Facility District - (component unit) A fund established to finance acquisitions and maintenance of regional centers.

Clark County Washington
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	County Building	Sheriff Investigation	Special	Veteran's Assistance	Criminal Victim Witness Assistance	Permanent Reserve	Weed Management	Developmental Disability	Substance Abuse
\$	258,036	\$ 313,283	\$ 1,062,935	\$ 285,804	\$ 6,639,623	\$ 112,320	\$ 776,508	\$ 889,353	
	0	0	19,263	0	0	0	33,823	0	
	127,456	0	0	0	0	20,025	0	42,341	
	947,729	0	0	0	0	0	0	0	
	0	0	0	0	0	6,384	1,114,173	683,608	
	0	0	15,000	0	0	100	0	0	
	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	
Total assets	1,333,221	313,283	1,097,198	285,804	6,639,623	138,829	1,924,504	1,615,302	

ASSETS

Cash, cash equivalents and pooled investments
Taxes receivable
Accounts receivable
Due from other funds
Due from other governments
Prepaid expenditure
Investments
Notes receivable
Total assets

LIABILITIES AND FUND

BALANCES

Liabilities

Warrants and anticipation notes
Vouchers payable
Due to other funds
Due to other governments
Accrued liabilities
Deposits payable
Deferred revenue
Advance due to other governments
Total liabilities

310,176	3,779	21,423	2,476	0	773	323,939	437,197
576,575	0	0	156	0	10	0	10,337
1,426	0	0	0	0	952	0	17
198,186	0	1,995	14,798	0	20,957	19,776	32,049
5,350	11,805	0	0	0	0	0	0
10,992	0	19,263	0	0	0	33,823	0
0	0	0	0	0	0	559,588	737,128
1,102,705	15,584	42,681	17,430	0	22,692	937,126	1,216,728

Fund Balances

Reserved for prepaid and inventories
Reserved for maintenance & debt service
Designated for compensated absences
Unreserved, undesignated
Total fund balances
Total liabilities and fund balance

0	0	15,000	0	0	100	0	0
0	0	0	0	0	0	0	0
106,299	0	0	5,733	0	6,208	0	0
124,217	297,699	1,039,517	262,641	6,639,623	109,829	987,378	398,574
230,516	297,699	1,054,517	268,374	6,639,623	116,137	987,378	398,574
\$ 1,333,221	\$ 313,283	\$ 1,097,198	\$ 285,804	\$ 6,639,623	\$ 138,829	\$ 1,924,504	\$ 1,615,302

Clark County Washington
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Special Law Enforcement	Auditor's O&M	CRESA Emergency Services Communication	Child Abuse Intervention Center	Narcotics Task Force	Anti Profiteering	Clark County Fair	Emergency Medical Services
\$	624,744	\$ 1,625,979	\$ 742,589	\$ 110,111	\$ 262,063	\$ 70,075	\$ 102,690	\$ 183,233
	0	0	0	0	0	0	0	0
	0	0	0	24,298	29,757	0	1,307	289,951
	0	21	0	0	0	0	0	0
	0	0	0	0	51,679	0	0	0
	0	0	0	165	0	0	7,288	0
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
Total assets	624,744	1,626,000	742,589	134,574	343,499	70,075	111,285	473,184

ASSETS

Cash, cash equivalents and pooled investments
Taxes receivable
Accounts receivable
Due from other funds
Due from other governments
Prepaid expenditure
Investments
Notes receivable
Total assets

LIABILITIES AND FUND

BALANCES

Liabilities

Warrants and anticipation notes
Vouchers payable
Due to other funds
Due to other governments
Accrued liabilities
Deposits payable
Deferred revenue
Advance due to other governments
Total liabilities

Fund Balances

Reserved for prepaid and inventories
Reserved for maintenance & debt service
Designated for compensated absences
Unreserved, undesignated
Total fund balances
Total liabilities and fund balance

0	46,614	0	7,320	31,426	0	78,875	0
622,836	0	0	25,390	1,113	0	269,756	0
0	1,141	0	83	69	0	1,458	55,117
0	0	0	28,716	0	0	8,574	0
0	0	0	0	146,641	0	15,829	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
622,836	47,755	0	61,509	179,249	0	374,492	55,117

0	0	0	165	0	0	7,288	0	
0	0	0	0	0	0	0	0	
0	0	0	4,815	0	0	2,306	0	
1,908	1,578,245	742,589	68,085	164,250	70,075	(272,801)	418,067	
1,908	1,578,245	742,589	73,065	164,250	70,075	(263,207)	418,067	
\$	624,744	\$ 1,626,000	\$ 742,589	\$ 134,574	\$ 343,499	\$ 70,075	\$ 111,285	\$ 473,184

Clark County Washington
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Radio Com- munications	Tri-Mountain Golf O & M	Industrial Revenue Bond Corp.	GIS	CJA-1% Sales Tax	BJA Block Grant	Solid Waste Closure	Jail Commissary
\$	438,074	\$ 194,825	\$ 100,469	\$ 642,551	\$ 187,288	\$ 344,054	\$ 14,181,484	\$ 547,651
	0	0	0	0	0	0	0	0
Taxes receivable	100,121	0	0	268,835	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0	0	0
Due from other governments	0	0	0	0	0	0	0	0
Prepaid expenditure	0	0	0	0	0	0	0	0
Investments	0	0	0	0	0	0	0	0
Notes receivable	0	0	0	0	0	0	0	0
Total assets	538,195	194,825	100,469	911,386	187,288	344,054	14,181,484	547,651

ASSETS

Cash, cash equivalents and pooled investments
Taxes receivable
Accounts receivable
Due from other funds
Due from other governments
Prepaid expenditure
Investments
Notes receivable
Total assets

LIABILITIES AND FUND

BALANCES

Liabilities

Warrants and anticipation notes								
Vouchers payable	0	24,356	0	8,751	0	0	103,984	40,672
Due to other funds	0	0	0	463	187,021	0	0	50,034
Due to other governments	117,284	0	0	821	0	0	0	626
Accrued liabilities	0	0	0	79,953	0	0	0	0
Deposits payable	0	0	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	271,136	0	0
Advance due to other governments	0	0	0	0	0	0	0	0
Total liabilities	117,284	24,356	0	89,988	187,021	271,136	103,984	91,332

Fund Balances

Reserved for prepaid and inventories
Reserved for maintenance & debt service
Designated for compensated absences
Unreserved, undesignated
Total fund balances
Total liabilities and fund balance

Reserved for prepaid and inventories	0	0	0	0	0	0	0	0
Reserved for maintenance & debt service	0	0	0	0	0	0	0	0
Designated for compensated absences	0	0	0	49,385	0	0	0	0
Unreserved, undesignated	420,911	170,469	100,469	772,013	267	72,918	14,077,500	456,319
Total fund balances	420,911	170,469	100,469	821,398	267	72,918	14,077,500	456,319
Total liabilities and fund balance	\$ 538,195	\$ 194,825	\$ 100,469	\$ 911,386	\$ 187,288	\$ 344,054	\$ 14,181,484	\$ 547,651

Clark County Washington
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Juvenile	Health Department	Trial Court Improvement Fund	Exhibition Hall Dedicated Revenue	Tourism Promotion Area	Campus Development Fund	Metropolitan Parks District Fund
\$	46,837	575,956	129,759	1,510,251	82,275	3,569,756	8,906,558
	0	0	0	0	0	0	188,110
	0	134,596	0	0	0	4,221	0
	0	4,147	0	0	0	0	0
	0	2,689,466	37,067	0	0	0	0
	0	4,069	0	0	0	0	198
	0	0	0	0	0	0	0
	0	2,689	0	0	0	0	0
Total assets	46,837	3,410,923	166,826	1,510,251	82,275	3,573,977	9,094,866

ASSETS

Cash, cash equivalents and pooled investments

Taxes receivable

Accounts receivable

Due from other funds

Due from other governments

Prepaid expenditure

Investments

Notes receivable

	Juvenile	Health Department	Trial Court Improvement Fund	Exhibition Hall Dedicated Revenue	Tourism Promotion Area	Campus Development Fund	Metropolitan Parks District Fund
	912	438,083	0	4,419	0	29,321	108,396
	0	478,146	0	0	0	0	12,621
	0	15,193	0	2,076	0	4,201	0
	0	352,234	0	0	0	(9,861)	23,993
	0	5,872	0	0	0	2,500	0
	0	48,791	0	0	0	0	188,110
	0	0	0	0	0	0	0
Total liabilities	912	1,338,319	0	6,495	0	26,161	333,120

LIABILITIES AND FUND BALANCES

Liabilities

Warrants and anticipation notes

Vouchers payable

Due to other funds

Due to other governments

Accrued liabilities

Deposits payable

Deferred revenue

Advance due to other governments

Fund Balances

Reserved for prepaid and inventories

Reserved for maintenance & debt service

Designated for compensated absences

Unreserved, undesignated

Total fund balances

Total liabilities and fund balance

	Juvenile	Health Department	Trial Court Improvement Fund	Exhibition Hall Dedicated Revenue	Tourism Promotion Area	Campus Development Fund	Metropolitan Parks District Fund
\$	46,837	3,410,923	166,826	1,510,251	82,275	3,573,977	9,094,866

Clark County Washington
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Camp Bonneville	Mental Health Sales Tax Fund	Law & Justice Sales Tax Fund	Total
ASSETS				
Cash, cash equivalents and pooled investments	\$ 0	\$ 2,643,627	\$ 295,177	\$ 48,455,938
Taxes receivable	0	0	0	241,196
Accounts receivable	0	0	0	1,042,908
Due from other funds	0	10,212	0	962,109
Due from other governments	875,086	0	0	5,457,463
Prepaid expenditure	0	0	0	26,820
Investments	1,328,725	0	0	1,328,725
Notes receivable	0	0	0	2,689
Total assets	2,203,811	2,653,839	295,177	57,517,848

LIABILITIES AND FUND

BALANCES

Liabilities

Warrants and anticipation notes				
Vouchers payable	875,086	199,384	0	3,097,362
Due to other funds	0	516,107	294,811	3,045,376
Due to other governments	0	0	0	200,464
Accrued liabilities	0	0	0	771,370
Deposits payable	929,075	0	0	1,117,072
Deferred revenue	333,348	0	0	905,463
Advance due to other governments	0	0	0	1,296,716
Total liabilities	2,137,509	715,491	294,811	10,433,823

Fund Balances

Reserved for prepaid and inventories	0	0	0	26,820
Reserved for maintenance & debt service	0	0	0	1,000,000
Designated for compensated absences	0	0	0	343,995
Unreserved, undesignated	66,302	1,938,348	366	45,713,210
Total fund balances	66,302	1,938,348	366	47,084,025
Total liabilities and fund balance	\$ 2,203,811	\$ 2,653,839	\$ 295,177	\$ 57,517,848

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

	County Building	Sheriff Special Investigation	Veteran's Assistance	Criminal Victim Witness Assistance	Permanent Reserve	Weed Management	Developmental Disability	Substance Abuse
Revenues:								
Property taxes	\$ 0	\$ 0	\$ 332,896	\$ 0	\$ 0	\$ 0	\$ 587,568	\$ 0
Sales and use taxes	0	0	0	0	0	0	0	0
Excise and other taxes	0	0	1,541	0	0	0	2,822	0
Licenses & permits	3,037,105	0	0	0	0	0	0	0
Intergovernmental	33,412	0	0	30,115	0	231,260	3,150,002	3,857,572
Charges for services	2,695,467	0	0	255,789	0	35,638	0	6,992
Fines & forfeitures	0	68,319	0	0	0	0	0	0
Interest earnings	443	2,959	9,409	2,429	10,626	1,068	11,840	14,214
Donations	0	1,102	0	0	0	0	11,480	0
Other revenues	2,984	5,692	65	130	195	0	806	1,882
Total revenues	5,769,411	78,072	343,911	288,463	10,821	267,966	3,764,518	3,880,660
Expenditures:								
Current:								
General government	0	0	0	415,095	0	0	0	0
Public safety	1,792,184	0	0	0	0	0	0	0
Physical environment	0	0	0	0	0	859,659	0	0
Economic environment	4,814,789	0	305,666	0	0	0	0	0
Health and human services	0	0	0	0	0	0	3,947,539	6,396,405
Culture & recreation	0	0	0	0	0	0	0	0
Capital outlay								
General government	0	0	0	0	0	0	0	0
Culture & recreation	0	0	0	0	0	0	0	0
Debt service:								
Interest and other charges	11,253	0	0	0	0	39	0	0
Total expenditures	6,618,226	0	305,666	415,095	0	859,698	3,947,539	6,396,405
Excess (deficiency) of revenues over expenditures	(848,815)	78,072	38,245	(126,632)	10,821	(591,732)	(183,021)	(2,515,745)
Other Financing Sources (Uses):								
Sale of capital assets	0	0	1,610	0	0	0	2,843	0
Insurance recoveries	0	0	0	0	0	0	0	0
Transfers in	4,120,386	0	0	33,500	0	618,584	0	1,554,444
Transfers out	(320,400)	(40,000)	0	0	0	0	0	0
Total other financing sources (uses)	3,799,986	(40,000)	1,610	33,500	0	618,584	2,843	1,554,444
Net change in fund balances	2,951,171	38,072	39,855	(93,132)	10,821	26,852	(180,178)	(961,301)
Fund balance as of January 1	(2,720,655)	259,627	1,014,662	361,506	6,628,802	89,285	1,167,556	1,359,875
Prior period adjustment	0	0	0	0	0	0	0	0
Fund balance as of January 1 - restated	(2,720,655)	259,627	1,014,662	361,506	6,628,802	89,285	1,167,556	1,359,875
Fund balance as of December 31	\$ 230,516	\$ 297,699	\$ 1,054,517	\$ 268,374	\$ 6,639,623	\$ 116,137	\$ 987,378	\$ 398,574

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

	Special Law Enforcement	Auditor's O&M	CRESA Emergency Services Communication	Child Abuse Intervention Center	Narcotics Task Force	Anti Profiteering	Clark County Fair	Emergency Medical Services
Revenues:								
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales and use taxes	3,750,082	0	0	0	0	0	0	0
Excise and other taxes	0	0	2,875,704	0	0	0	0	0
Licenses & permits	0	0	0	0	0	0	0	0
Intergovernmental	0	203,638	0	472,694	482,055	0	86,410	0
Charges for services	0	275,199	0	569	25,301	0	956,598	865,073
Fines & forfeitures	0	0	0	0	28,561	0	0	139,070
Interest earnings	1,789	15,008	14,594	1,602	3,714	662	(623)	6,052
Donations	0	0	0	17,074	313	0	0	0
Other revenues	0	0	0	5	212,255	0	2,518,403	1,156
Total revenues	3,751,871	493,845	2,890,298	491,944	752,199	662	3,560,788	1,011,351
Expenditures:								
Current:								
General government	0	421,815	0	0	0	0	0	0
Public safety	0	0	258,554	779,573	526,692	0	0	824,718
Physical environment	0	0	0	0	0	0	0	0
Economic environment	0	0	0	0	0	0	0	0
Health and human services	0	0	0	0	0	0	0	0
Culture & recreation	0	0	0	0	0	0	4,068,667	0
Capital outlay								
General government	0	15,069	0	0	0	0	0	0
Culture & recreation	0	0	0	0	0	0	36,593	0
Debt service:								
Interest and other charges	0	0	0	5	0	0	739	0
Total expenditures	0	436,884	258,554	779,578	526,692	0	4,105,999	824,718
Excess (deficiency) of revenues over expenditures	3,751,871	56,961	2,631,744	(287,634)	225,507	662	(545,211)	186,633
Other Financing Sources (Uses):								
Sale of capital assets	0	0	0	0	0	0	0	0
Insurance recoveries	0	0	0	0	0	0	0	0
Transfers in	0	0	0	255,477	0	0	0	0
Transfers out	(4,477,580)	0	(2,334,943)	0	(55,076)	0	(5,189)	0
Total other financing sources (uses)	(4,477,580)	0	(2,334,943)	255,477	(55,076)	0	(5,189)	0
Net change in fund balances	(725,709)	56,961	296,801	(32,157)	170,431	662	(550,400)	186,633
Fund balance as of January 1	727,617	1,521,284	445,788	105,222	(6,181)	69,413	287,193	231,434
Prior period adjustment	0	0	0	0	0	0	0	0
Fund balance as of January 1 - restated	727,617	1,521,284	445,788	105,222	(6,181)	69,413	287,193	231,434
Fund balance as of December 31	\$ 1,908	\$ 1,578,245	\$ 742,589	\$ 73,065	\$ 164,250	\$ 70,075	\$ (263,207)	\$ 418,067

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

	Radio Comm-unications	Tri-Mountain Golf O & M	Industrial Revenue Bond Corp.	GIS	CJA-1% Sales Tax	BJA Block Grant	Solid Waste Closure	Jail Commissary
Revenues:								
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales and use taxes	0	0	0	0	2,433,737	0	0	0
Excise and other taxes	0	0	0	0	0	0	0	0
Licenses & permits	0	0	0	0	0	0	0	0
Intergovernmental	11,642	0	0	0	0	71,673	0	0
Charges for services	1,266,499	1,519,243	0	960,567	0	0	0	352,694
Fines & forfeitures	0	0	0	0	0	0	0	0
Interest earnings	5,105	1,937	0	5,479	646	2,703	134,220	5,474
Donations	0	203,601	0	0	0	0	0	0
Other revenues	54,968	22,345	0	34	0	0	0	288,442
Total revenues	1,338,214	1,747,126	0	966,080	2,434,383	74,376	134,220	646,610
Expenditures:								
Current:								
General government	0	0	0	2,094,033	0	0	0	0
Public safety	917,303	0	0	0	0	52,005	0	830,208
Physical environment	0	0	0	0	0	0	565,753	0
Economic environment	0	0	0	0	0	0	0	0
Health and human services	0	0	0	0	0	0	0	0
Culture & recreation	0	1,603,257	0	0	0	0	0	0
Capital outlay								
General government	0	0	0	0	0	0	0	0
Culture & recreation	0	42,439	0	0	0	0	0	0
Debt service:								
Interest and other charges	0	0	0	0	0	0	0	0
Total expenditures	917,303	1,645,696	0	2,094,033	0	52,005	565,753	830,208
Excess (deficiency) of revenues over expenditures	420,911	101,430	0	(1,127,953)	2,434,383	22,371	(431,533)	(183,598)
Other Financing Sources (Uses):								
Sale of capital assets	0	0	0	0	0	0	0	0
Insurance recoveries	0	0	0	0	0	0	0	0
Transfers in	0	0	0	1,064,315	0	0	0	0
Transfers out	(418,460)	(47,858)	0	(2,521,974)	0	0	0	0
Total other financing sources (uses)	(418,460)	(47,858)	0	1,064,315	(2,521,974)	0	0	0
Net change in fund balances	2,451	53,572	0	(63,638)	(87,591)	22,371	(431,533)	(183,598)
Fund balance as of January 1	418,460	116,897	100,469	885,036	87,858	50,547	14,509,033	639,917
Prior period adjustment	0	0	0	0	0	0	0	0
Fund balance as of January 1 - restated	418,460	116,897	100,469	885,036	87,858	50,547	14,509,033	639,917
Fund balance as of December 31	\$ 420,911	\$ 170,469	\$ 100,469	\$ 821,398	\$ 267	\$ 72,918	\$ 14,077,500	\$ 456,319

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

	Juvenile	Health Department	Trial Court Improvement Fund	Exhibition Hall Dedicated Revenue	Tourism Promotion Area	Campus Development Fund	Metropolitan Parks District Fund
Revenues:							
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,072,826
Sales and use taxes	0	0	0	224,082	0	0	0
Excise and other taxes	0	0	0	0	762,912	0	62
Licenses & permits	0	1,804,372	0	0	0	0	0
Intergovernmental	0	10,159,271	148,653	130,896	0	0	0
Charges for services	0	2,993,876	0	0	0	0	0
Fines & forfeitures	0	0	0	0	0	0	0
Interest earnings	437	6,035	585	16,402	0	29,032	82,680
Donations	0	190,994	0	0	0	0	0
Other revenues	2,445	37,747	0	300,000	0	4,314,423	0
Total revenues	2,882	15,192,295	149,238	671,380	762,912	4,343,455	3,155,568
Expenditures:							
Current:							
General government	0	0	0	0	0	2,568	0
Public safety	8,899	0	0	0	0	0	0
Physical environment	0	0	0	0	0	0	0
Economic environment	0	0	0	0	761,228	0	0
Health and human services	0	17,173,581	0	0	0	0	0
Culture & recreation	0	0	0	16,144	0	0	1,324,002
Capital outlay	0	0	0	0	0	0	0
General government	0	0	0	0	0	0	0
Culture & recreation	0	0	0	0	0	0	200,922
Debt service:							
Interest and other charges	0	0	0	0	0	0	0
Total expenditures	8,899	17,173,581	0	16,144	761,228	2,568	1,524,924
Excess (deficiency) of revenues over expenditures	(6,017)	(1,981,286)	149,238	655,236	1,684	4,340,887	1,630,644
Other Financing Sources (Uses):							
Sale of capital assets	0	0	0	0	0	0	0
Insurance recoveries	0	(5,220)	0	0	0	0	0
Transfers in	0	1,992,347	0	0	0	396,216	0
Transfers out	0	0	(65,000)	(1,101,700)	0	(4,561,796)	0
Total other financing sources (uses)	0	1,987,127	(65,000)	(1,101,700)	0	(4,165,580)	0
Net change in fund balances	(6,017)	5,841	84,238	(446,464)	1,684	175,307	1,630,644
Fund balance as of January 1	51,942	2,066,763	82,588	1,950,220	80,591	3,372,509	7,131,102
Prior period adjustment	0	0	0	0	0	0	0
Fund balance as of January 1 - restated	51,942	2,066,763	82,588	1,950,220	80,591	3,372,509	7,131,102
Fund balance as of December 31	45,925	2,072,604	166,826	1,503,756	82,275	3,547,816	8,761,746

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

	Clark County			
	Camp	Mental Health	Law & Justice	Public
	Bonneville	Tax Fund	Sales Tax	Facilities
				District
				Total
Revenues:				
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0
Sales and use taxes	0	4,444,331	3,750,081	0
Excise and other taxes	0	0	0	0
Licenses & permits	0	0	0	0
Intergovernmental	3,998,914	0	0	0
Charges for services	0	0	0	0
Fines & forfeitures	0	0	0	0
Interest earnings	8,374	17,585	951	0
Donations	0	0	0	0
Other revenues	0	0	0	0
Total revenues	4,007,288	4,461,916	3,751,032	0
Expenditures:				
Current:				
General government	0	0	0	0
Public safety	0	0	0	0
Physical environment	0	0	0	0
Economic environment	0	0	0	0
Health and human services	0	93,500	0	0
Culture & recreation	4,002,004	0	0	0
Capital outlay:				
General government	0	0	0	0
Culture & recreation	0	0	0	0
Debt service:				
Interest and other charges	0	0	0	0
Total expenditures	4,002,004	93,500	0	0
	5,284	4,368,416	3,751,032	0
Excess (deficiency) of revenues over expenditures				16,032,855
Other Financing Sources (Uses):				
Sale of capital assets	0	0	0	0
Insurance recoveries	0	0	0	0
Transfers in	0	0	0	0
Transfers out	0	(4,873,082)	(3,752,393)	0
Total other financing sources (uses)	0	(4,873,082)	(3,752,393)	0
Net change in fund balances	5,284	(504,666)	(1,361)	0
Fund balance as of January 1	61,018	2,443,014	1,727	128,355
Prior period adjustment	0	0	0	(128,355)
Fund balance as of January 1 - restated	61,018	2,443,014	1,727	45,592,119
Fund balance as of December 31	\$ 66,302	\$ 1,938,348	\$ 366	\$ 0
				\$ 47,084,025

Clark County Washington
County Building Fund
Schedule 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				
Non-business licenses and permits	\$ 12,292,838	\$ 12,292,838	\$ 3,037,105	\$ (9,255,733)
Total licenses and permits	12,292,838	12,292,838	3,037,105	(9,255,733)
State grants	0	16,260	0	(16,260)
Intergovernmental revenues	54,500	1,080,900	33,412	(1,047,488)
Total intergovernmental	54,500	1,097,160	33,412	(1,063,748)
General government fees	17,800	17,800	2,428	(15,372)
Public safety	0	0	380	380
Physical environment	284,666	284,666	39,908	(244,758)
Transportation	457,042	457,042	20,686	(436,356)
Economic environment	10,213,710	10,213,710	1,129,998	(9,083,712)
Interfund revenues	4,368,810	4,748,248	1,502,067	(3,246,181)
Total charges for services	15,342,028	15,721,466	2,695,467	(13,025,999)
Interest earnings	0	0	443	443
Other revenues	0	(21,165,566)	2,984	21,168,550
Total miscellaneous	0	(21,165,566)	3,427	21,168,993
Total revenues	27,689,366	7,945,898	5,769,411	(2,176,487)
Expenditures				
Public safety				
Personal services	5,875,454	2,339,215	1,122,975	1,216,240
Supplies	98,836	92,080	21,300	70,780
Other services and charges	354,210	727,225	66,081	661,144
Interfund payment for services	2,749,441	883,644	581,828	301,816
Total public safety	9,077,941	4,042,164	1,792,184	2,249,980
Economic environment				
Personal services	7,411,955	5,224,204	2,898,793	2,325,411
Supplies	155,652	145,290	29,223	116,067
Other services and charges	1,727,042	1,096,948	228,298	868,650
Interfund payment for services	(3,391,670)	1,842,199	1,658,475	183,724
Total economic environment	5,902,979	8,308,641	4,814,789	3,493,852
Debt service: interest	0	0	11,253	(11,253)
Total expenditures	14,980,920	12,350,805	6,618,226	5,732,579
Excess (deficiency) of revenues over expenditures	12,708,446	(4,404,907)	(848,815)	3,556,092
Other Financing Sources (Uses)				
Transfers in	2,826,166	5,365,406	4,120,386	(1,245,020)
Transfers out	(200,000)	(320,400)	(320,400)	0
Total other financing sources (uses)	2,626,166	5,045,006	3,799,986	(1,245,020)
Net change in fund balance	15,334,612	640,099	2,951,171	2,311,072
Fund balance as of January 1	(2,468,076)	(2,468,076)	(2,720,655)	(252,579)
Fund balance as of December 31	\$ 12,866,536	\$ (1,827,977)	\$ 230,516	\$ 2,058,493

Clark County Washington
Sheriff Special Investigation Fund
Schedule 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)
<u>Revenues</u>				
Fines and forfeitures	\$ 160,000	\$ 160,000	\$ 68,319	\$ (91,681)
Total fines & forfeitures	160,000	160,000	68,319	(91,681)
Interest earnings	24,000	24,000	2,959	(21,041)
Donations	0	0	1,102	1,102
Other revenues	21,000	21,000	5,692	(15,308)
Total miscellaneous	45,000	45,000	9,753	(35,247)
Total revenues	205,000	205,000	78,072	(126,928)
<u>Other Financing Sources (Uses)</u>				
Transfers out	(109,500)	(109,500)	(40,000)	69,500
Total other financing sources (uses)	(109,500)	(109,500)	(40,000)	69,500
Net change in fund balance	95,500	95,500	38,072	(57,428)
Fund balance as of January 1	219,058	219,058	259,627	40,569
Fund balance as of December 31	\$ 314,558	\$ 314,558	\$ 297,699	\$ (16,859)

**Clark County Washington
Veterans Assistance Fund
Schedule 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	\$ 571,876	\$ 571,876	\$ 332,896	\$ (238,980)
Timber harvest taxes	1,316	1,316	313	(1,003)
Excise and other taxes	1,446	1,446	1,228	(218)
Total taxes	<u>574,638</u>	<u>574,638</u>	<u>334,437</u>	<u>(240,201)</u>
Non-business licenses and Interest earnings	70,000	70,000	9,409	(60,591)
Rents and royalties	0	0	64	64
Other revenues	0	0	1	1
Total miscellaneous	<u>70,000</u>	<u>70,000</u>	<u>9,474</u>	<u>(60,526)</u>
Total revenues	<u>644,638</u>	<u>644,638</u>	<u>343,911</u>	<u>(300,727)</u>
Economic environment				
Personal services	63,456	63,456	46,820	16,636
Supplies	2,000	2,000	2,976	(976)
Other services and charges	1,095,000	1,095,000	245,564	849,436
Interfund payment for services	52,000	52,000	10,306	41,694
Total economic environment	<u>1,212,456</u>	<u>1,212,456</u>	<u>305,666</u>	<u>906,790</u>
Total expenditures	<u>1,212,456</u>	<u>1,212,456</u>	<u>305,666</u>	<u>906,790</u>
Excess (deficiency) of revenues over expenditures	(567,818)	(567,818)	38,245	606,063
Other Financing Sources (Uses)				
Sale of capital assets	4,900	4,900	1,610	(3,290)
Total other financing sources (uses)	<u>4,900</u>	<u>4,900</u>	<u>1,610</u>	<u>(3,290)</u>
Net change in fund balance	(562,918)	(562,918)	39,855	602,773
Fund balance as of January 1	922,993	922,993	1,014,662	91,669
Fund balance as of December 31	<u>\$ 360,075</u>	<u>\$ 360,075</u>	<u>\$ 1,054,517</u>	<u>\$ 694,442</u>

Clark County Washington
Criminal Victim Witness Assistance Fund
Schedule 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)
<u>Revenues</u>				
State grants	\$ 17,734	\$ 17,734	\$ 30,115	\$ 12,381
Total intergovernmental	17,734	17,734	30,115	12,381
General government fees	445,372	445,372	255,789	(189,583)
Total charges for services	445,372	445,372	255,789	(189,583)
Interest earnings	18,000	18,000	2,429	(15,571)
Other revenues	0	0	130	130
Total miscellaneous	18,000	18,000	2,559	(15,441)
Total revenues	481,106	481,106	288,463	(192,643)
<u>Expenditures</u>				
General government				
Personal services	705,528	705,528	348,895	356,633
Supplies	4,000	4,000	162	3,838
Other services and charges	107,344	107,344	37,470	69,874
Interfund payment for services	60,936	60,588	28,568	32,020
Total general government	877,808	877,460	415,095	462,365
Total expenditures	877,808	877,460	415,095	462,365
Excess (deficiency) of revenues over expenditures	(396,702)	(396,354)	(126,632)	269,722
<u>Other Financing Sources (Uses)</u>				
Transfers in	67,000	67,000	33,500	(33,500)
Total other financing sources (uses)	67,000	67,000	33,500	(33,500)
Net change in fund balance	(329,702)	(329,354)	(93,132)	236,222
Fund balance as of January 1	334,853	334,853	361,506	26,653
Fund balance as of December 31	\$ 5,151	\$ 5,499	\$ 268,374	\$ 262,875

Clark County Washington
Permanent Reserve Fund
Schedule 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)
<u>Revenues</u>				
Interest earnings	\$ 0	\$ 0	\$ 10,626	\$ 10,626
Interest On Interfund Loan	0	0	195	195
Total miscellaneous	0	0	10,821	10,821
Total revenues	0	0	10,821	10,821
Excess (deficiency) of revenues over expenditures	0	0	10,821	10,821
Net change in fund balance	0	0	10,821	10,821
Fund balance as of January 1	6,128,802	6,128,802	6,628,802	500,000
Fund balance as of December 31	<u>\$ 6,128,802</u>	<u>\$ 6,128,802</u>	<u>\$ 6,639,623</u>	<u>\$ 510,821</u>

Clark County Washington
Weed Management Fund
Schedule 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)
<u>Revenues</u>				
State grants	\$ 215,000	\$ 65,000	\$ 55,830	\$ (9,170)
Intergovernmental revenues	524,344	143,344	175,430	32,086
Total intergovernmental	739,344	208,344	231,260	22,916
Interfund revenues	0	0	35,638	35,638
Total charges for services	0	0	35,638	35,638
Interest earnings	1,600	1,600	1,068	(532)
Total miscellaneous	1,600	1,600	1,068	(532)
Total revenues	740,944	209,944	267,966	58,022
<u>Expenditures</u>				
Physical environment				
Personal services	1,185,330	690,691	655,104	35,587
Supplies	39,926	14,588	4,920	9,668
Other services and charges	276,972	76,682	104,458	(27,776)
Capital outlay	59,600	15,042	0	15,042
Interfund payment for services	19,562	104,822	95,177	9,645
Total physical environment	1,581,390	901,825	859,659	42,166
Debt service: interest	0	0	39	(39)
Total expenditures	1,581,390	901,825	859,698	42,127
Excess (deficiency) of revenues over expenditures	(840,446)	(691,881)	(591,732)	100,149
<u>Other Financing Sources (Uses)</u>				
Transfers in	1,028,901	619,250	618,584	(666)
Total other financing sources (uses)	1,028,901	619,250	618,584	(666)
Net change in fund balance	188,455	(72,631)	26,852	99,483
Fund balance as of January 1	41,573	41,573	89,285	47,712
Fund balance as of December 31	\$ 230,028	\$ (31,058)	\$ 116,137	\$ 147,195

Clark County Washington
Developmental Disability Fund
Schedule 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	638	(662)
Excise and other taxes	1,654	1,654	2,184	530
Total taxes	<u>759,222</u>	<u>759,222</u>	590,390	(168,832)
State grants	7,691,458	7,691,458	3,150,002	(4,541,456)
Total intergovernmental	<u>7,691,458</u>	<u>7,691,458</u>	3,150,002	(4,541,456)
Interest earnings	3,600	3,600	11,840	8,240
Rents and royalties	100	100	113	13
Donations	0	0	11,480	11,480
Other revenues	0	0	693	693
Total miscellaneous	<u>3,700</u>	<u>3,700</u>	24,126	20,426
Total revenues	<u>8,454,380</u>	<u>8,454,380</u>	3,764,518	(4,689,862)
Expenditures				
Health and human services				
Personal services	1,120,523	1,120,523	476,472	644,051
Supplies	1,000	1,000	1,926	(926)
Other services and charges	7,480,368	7,480,368	3,322,624	4,157,744
Interfund payment for services	201,730	201,730	146,517	55,213
Total health and human services	<u>8,803,621</u>	<u>8,803,621</u>	3,947,539	4,856,082
Total expenditures	<u>8,803,621</u>	<u>8,803,621</u>	3,947,539	4,856,082
Excess (deficiency) of revenues over expenditures	(349,241)	(349,241)	(183,021)	166,220
Other Financing Sources (Uses)				
Sale of capital assets	6,726	6,726	2,843	(3,883)
Total other financing sources (uses)	<u>6,726</u>	<u>6,726</u>	2,843	(3,883)
Net change in fund balance	(342,515)	(342,515)	(180,178)	162,337
Fund balance as of January 1	650,129	650,129	1,167,556	517,427
Fund balance as of December 31	<u>\$ 307,614</u>	<u>\$ 307,614</u>	<u>\$ 987,378</u>	<u>\$ 679,764</u>

Clark County Washington
Substance Abuse Fund
Schedule 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)
<u>Revenues</u>				
Federal grants -- indirect	\$ 5,775,890	\$ 5,775,890	\$ 1,517,848	\$ (4,258,042)
State grants	5,883,832	5,883,832	2,131,429	(3,752,403)
State entitlements	240,000	240,000	71,182	(168,818)
Intergovernmental revenues	0	0	137,113	137,113
Total intergovernmental	11,899,722	11,899,722	3,857,572	(8,042,150)
Health & human services	0	0	6,992	6,992
Total charges for services	0	0	6,992	6,992
Interest earnings	0	0	14,214	14,214
Other revenues	0	0	1,882	1,882
Total miscellaneous	0	0	16,096	16,096
Total revenues	11,899,722	11,899,722	3,880,660	(8,019,062)
<u>Expenditures</u>				
Health and human services				
Personal services	1,522,756	1,522,756	668,219	854,537
Supplies	1,000	1,000	15,398	(14,398)
Other services and charges	16,654,115	16,044,786	5,490,317	10,554,469
Interfund payment for services	253,530	253,530	222,471	31,059
Total health and human services	18,431,401	17,822,072	6,396,405	11,425,667
Total expenditures	18,431,401	17,822,072	6,396,405	11,425,667
Excess (deficiency) of revenues over expenditures	(6,531,679)	(5,922,350)	(2,515,745)	3,406,605
<u>Other Financing Sources (Uses)</u>				
Transfers in	5,875,445	5,227,016	1,554,444	(3,672,572)
Total other financing sources (uses)	5,875,445	5,227,016	1,554,444	(3,672,572)
Net change in fund balance	(656,234)	(695,334)	(961,301)	(265,967)
Fund balance as of January 1	221,247	656,234	1,359,875	703,641
Fund balance as of December 31	\$ (434,987)	\$ (39,100)	\$ 398,574	\$ 437,674

Clark County Washington
Special Law Enforcement Fund
Schedule 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)
<u>Revenues</u>				
Retail sales and use taxes	\$ 9,228,174	\$ 7,709,487	\$ 3,750,082	\$ (3,959,405)
Penalties and interest on				
Total taxes	9,228,174	7,709,487	3,750,082	(3,959,405)
Interest earnings	0	0	1,789	1,789
Total miscellaneous	0	0	1,789	1,789
Total revenues	9,228,174	7,709,487	3,751,871	(3,957,616)
Excess (deficiency) of revenues over expenditures	9,228,174	7,709,487	3,751,871	(3,957,616)
<u>Other Financing Sources (Uses)</u>				
Transfers out	(9,228,174)	(7,709,487)	(4,477,580)	3,231,907
Total other financing sources (uses)	(9,228,174)	(7,709,487)	(4,477,580)	3,231,907
Net change in fund balance	0	0	(725,709)	(725,709)
Fund balance as of January 1	865,704	865,704	727,617	(138,087)
Fund balance as of December 31	\$ 865,704	\$ 865,704	\$ 1,908	\$ (863,796)

Clark County Washington
Auditor's O & M Fund
Schedule 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)
<u>Revenues</u>				
State entitlements	\$ 140,000	\$ 140,000	\$ 203,638	\$ 63,638
Total intergovernmental	140,000	140,000	203,638	63,638
General government fees	743,000	743,000	264,999	(478,001)
Interfund revenues	0	0	10,200	10,200
Total charges for services	743,000	743,000	275,199	(467,801)
Interest earnings	28,000	28,000	15,008	(12,992)
Total miscellaneous	28,000	28,000	15,008	(12,992)
Total revenues	911,000	911,000	493,845	(417,155)
<u>Expenditures</u>				
General government				
Supplies	30,422	30,422	1,054	29,368
Other services and charges	283,895	773,534	194,307	579,227
Interfund payment for services	254,400	431,068	226,454	204,614
Capital outlay	16,000	23,147	15,069	8,078
Total general government	584,717	1,258,171	436,884	821,287
Total expenditures	584,717	1,258,171	436,884	821,287
Excess (deficiency) of revenues over expenditures	326,283	(347,171)	56,961	404,132
<u>Other Financing Sources (Uses)</u>				
Transfers out	(50,000)	(50,000)	0	50,000
Total other financing sources (uses)	(50,000)	(50,000)	0	50,000
Net change in fund balance	276,283	(397,171)	56,961	454,132
Fund balance as of January 1	1,573,677	1,573,677	1,521,284	(52,393)
Fund balance as of December 31	\$ 1,849,960	\$ 1,176,506	\$ 1,578,245	\$ 401,739

Clark County Washington
CRESA Emergency Services Communication Fund
Schedule 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)
<u>Revenues</u>				
Excise and other taxes	\$ 5,861,930	\$ 5,861,930	\$ 2,875,704	\$ (2,986,226)
Total taxes	5,861,930	5,861,930	2,875,704	(2,986,226)
Interest earnings	0	0	14,594	14,594
Total miscellaneous	0	0	14,594	14,594
Total revenues	5,861,930	5,861,930	2,890,298	(2,971,632)
<u>Expenditures</u>				
Public safety				
Intergovernmental	961,518	961,518	258,554	702,964
Total public safety	961,518	961,518	258,554	702,964
Debt service: interest	119,736	119,736	0	119,736
Total expenditures	1,081,254	1,081,254	258,554	822,700
Excess (deficiency) of revenues over expenditures	4,780,676	4,780,676	2,631,744	(2,148,932)
<u>Other Financing Sources (Uses)</u>				
Interfund loan proceeds	488,316	488,316	0	(488,316)
Transfers out	(3,073,354)	(3,073,354)	(2,334,943)	738,411
Total other financing sources (uses)	(2,585,038)	(2,585,038)	(2,334,943)	250,095
Net change in fund balance	2,195,638	2,195,638	296,801	(1,898,837)
Fund balance as of January 1	906,510	906,510	445,788	(460,722)
Fund balance as of December 31	\$ 3,102,148	\$ 3,102,148	\$ 742,589	\$ (2,359,559)

Clark County Washington
Child Abuse Intervention Center Fund
Schedule 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)
<u>Revenues</u>				
Federal grants -- direct	\$ 20,000	\$ 20,000	\$ 10,000	\$ (10,000)
State grants	0	213,624	153,118	(60,506)
Intergovernmental revenues	473,132	670,250	309,576	(360,674)
Total intergovernmental	493,132	903,874	472,694	(431,180)
General government fees	0	0	569	569
Total charges for services	0	0	569	569
Interest earnings	8,000	8,000	1,602	(6,398)
Donations	9,000	2,222	17,074	14,852
Other revenues	0	0	5	5
Total miscellaneous	17,000	10,222	18,681	8,459
Total revenues	510,132	914,096	491,944	(422,152)
<u>Expenditures</u>				
Public safety				
Personal services	807,230	757,230	408,477	348,753
Supplies	10,400	30,400	5,204	25,196
Other services and charges	314,180	529,077	278,170	250,907
Interfund payment for services	32,124	195,429	87,722	107,707
Total public safety	1,163,934	1,512,136	779,573	732,563
Debt service: interest	0	0	5	(5)
Total expenditures	1,163,934	1,512,136	779,578	732,558
Excess (deficiency) of revenues over expenditures	(653,802)	(598,040)	(287,634)	310,406
<u>Other Financing Sources (Uses)</u>				
Transfers in	447,006	510,953	255,477	(255,476)
Total other financing sources (uses)	447,006	510,953	255,477	(255,476)
Net change in fund balance	(206,796)	(87,087)	(32,157)	54,930
Fund balance as of January 1	208,717	208,717	105,222	(103,495)
Fund balance as of December 31	\$ 1,921	\$ 121,630	\$ 73,065	\$ (48,565)

**Clark County Washington
Narcotics Task Force Fund
Schedule 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)
<u>Revenues</u>				
Federal grants -- direct	\$ 108,410	\$ 108,410	\$ 97,861	\$ (10,549)
Federal entitlements	0	0	343,889	343,889
Federal grants -- indirect	200,000	200,000	27,381	(172,619)
State grants	0	14,104	1,452	(12,652)
Intergovernmental revenues	0	0	11,472	11,472
Total intergovernmental	308,410	322,514	482,055	159,541
Interfund revenues	24,000	24,000	25,301	1,301
Total charges for services	24,000	24,000	25,301	1,301
Fines and forfeitures	50,400	50,400	28,561	(21,839)
Total fines & forfeitures	50,400	50,400	28,561	(21,839)
Interest earnings	14,000	14,000	3,714	(10,286)
Rents and royalties	12,000	12,000	0	(12,000)
Donations	0	0	313	313
Other revenues	509,500	509,500	212,255	(297,245)
Total miscellaneous	535,500	535,500	216,282	(319,218)
Total revenues	918,310	932,414	752,199	(180,215)
<u>Expenditures</u>				
Public safety				
Personal services	0	9,104	378	8,726
Supplies	114,600	135,600	58,095	77,505
Other services and charges	526,509	533,509	313,405	220,104
Intergovernmental	0	0	71,090	(71,090)
Interfund payment for services	167,049	159,864	83,724	76,140
Total public safety	808,158	838,077	526,692	311,385
Total expenditures	808,158	838,077	526,692	311,385
Excess (deficiency) of revenues over expenditures	110,152	94,337	225,507	131,170
<u>Other Financing Sources (Uses)</u>				
Transfers out	(110,152)	(110,152)	(55,076)	55,076
Total other financing sources (uses)	(110,152)	(110,152)	(55,076)	55,076
Net change in fund balance	0	(15,815)	170,431	186,246
Fund balance as of January 1	33,780	33,780	(6,181)	(39,961)
Fund balance as of December 31	\$ 33,780	\$ 17,965	\$ 164,250	\$ 146,285

Clark County Washington
Anti Profiteering Revolving Fund
Schedule 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)
<u>Revenues</u>				
Interest earnings	\$ 2,000	\$ 2,000	\$ 662	\$ (1,338)
Total miscellaneous	2,000	2,000	662	(1,338)
Total revenues	2,000	2,000	662	(1,338)
Excess (deficiency) of revenues over expenditures	2,000	2,000	662	(1,338)
Net change in fund balance	2,000	2,000	662	(1,338)
Fund balance as of January 1	68,720	68,720	69,413	693
Fund balance as of December 31	\$ 70,720	\$ 70,720	\$ 70,075	\$ (645)

Clark County Washington
Clark County Fair Fund
Schedule 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				
State entitlements	\$ 170,000	\$ 170,000	\$ 86,410	\$ (83,590)
Total intergovernmental	170,000	170,000	86,410	(83,590)
Culture and recreation	2,241,964	2,241,964	956,598	(1,285,366)
Total charges for services	2,241,964	2,241,964	956,598	(1,285,366)
Interest earnings	0	0	(623)	(623)
Rents and royalties	4,013,224	4,246,976	1,913,638	(2,333,338)
Other revenues	967,560	967,560	604,765	(362,795)
Total miscellaneous	4,980,784	5,214,536	2,517,780	(2,696,756)
Total revenues	7,392,748	7,626,500	3,560,788	(4,065,712)
Expenditures				
Culture and recreation				
Personal services	499,557	499,557	249,518	250,039
Supplies	541,120	971,120	328,457	642,663
Other services and charges	5,804,642	6,149,450	3,383,122	2,766,328
Interfund payment for services	238,874	238,922	107,570	131,352
Capital outlay	6,000	6,000	36,593	(30,593)
Total culture and recreation	7,090,193	7,865,049	4,105,260	3,759,789
Debt service: interest	0	0	739	(739)
Total expenditures	7,090,193	7,865,049	4,105,999	3,759,050
Excess (deficiency) of revenues over expenditures	302,555	(238,549)	(545,211)	(306,662)
Other Financing Sources (Uses)				
Transfers in	0	430,000	0	(430,000)
Transfers out	(10,378)	(10,378)	(5,189)	5,189
Total other financing sources (uses)	(10,378)	419,622	(5,189)	(424,811)
Net change in fund balance	292,177	181,073	(550,400)	(731,473)
Fund balance as of January 1	281,333	281,333	287,193	5,860
Fund balance as of December 31	\$ 573,510	\$ 462,406	\$ (263,207)	\$ (725,613)

Clark County Washington
Emergency Medical Services Fund
Schedule 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)
<u>Revenues</u>				
Intergovernmental revenues	\$ 12,144	\$ 12,144	\$ 0	\$ (12,144)
Total intergovernmental	12,144	12,144	0	(12,144)
Public safety	1,459,894	1,459,894	865,073	(594,821)
Total charges for services	1,459,894	1,459,894	865,073	(594,821)
Fines and forfeitures	52,000	136,655	139,070	2,415
Total fines & forfeitures	52,000	136,655	139,070	2,415
Interest earnings	16,000	16,000	6,052	(9,948)
Other revenues	0	0	1,156	1,156
Total miscellaneous	16,000	16,000	7,208	(8,792)
Total revenues	1,540,038	1,624,693	1,011,351	(613,342)
<u>Expenditures</u>				
Public safety				
Intergovernmental	1,605,098	1,689,753	824,718	865,035
Total public safety	1,605,098	1,689,753	824,718	865,035
Total expenditures	1,605,098	1,689,753	824,718	865,035
Excess (deficiency) of revenues over expenditures	(65,060)	(65,060)	186,633	251,693
Net change in fund balance	(65,060)	(65,060)	186,633	251,693
Fund balance as of January 1	78,718	78,718	231,434	152,716
Fund balance as of December 31	\$ 13,658	\$ 13,658	\$ 418,067	\$ 404,409

Clark County Washington
Radio Communications Fund
Schedule 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)
<u>Revenues</u>				
Intergovernmental revenues	\$ 0	\$ 0	\$ 11,642	\$ 11,642
Total intergovernmental	0	0	11,642	11,642
Public safety	2,167,990	2,167,990	1,266,499	(901,491)
Total charges for services	2,167,990	2,167,990	1,266,499	(901,491)
Interest earnings	2,500	2,500	5,105	2,605
Other revenues	189,448	189,448	54,968	(134,480)
Total miscellaneous	191,948	191,948	60,073	(131,875)
Total revenues	2,359,938	2,359,938	1,338,214	(1,021,724)
<u>Expenditures</u>				
Public safety				
Intergovernmental	1,641,070	1,641,070	917,303	723,767
Total public safety	1,641,070	1,641,070	917,303	723,767
Total expenditures	1,641,070	1,641,070	917,303	723,767
Excess (deficiency) of revenues over expenditures	718,868	718,868	420,911	(297,957)
<u>Other Financing Sources (Uses)</u>				
Transfers out	(761,244)	(761,244)	(418,460)	342,784
Total other financing sources (uses)	(761,244)	(761,244)	(418,460)	342,784
Net change in fund balance	(42,376)	(42,376)	2,451	44,827
Fund balance as of January 1	384,988	384,988	418,460	33,472
Fund balance as of December 31	\$ 342,612	\$ 342,612	\$ 420,911	\$ 78,299

Clark County Washington
Tri-Mountain Golf O&M Fund
Schedule 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				
Culture and recreation	\$ 470,000	\$ 3,745,000	\$ 1,519,243	\$ (2,225,757)
Total charges for services	470,000	3,745,000	1,519,243	(2,225,757)
Interest earnings	5,000	5,000	1,937	(3,063)
Donations	0	0	203,601	203,601
Other revenues	0	0	22,345	22,345
Total miscellaneous	5,000	5,000	227,883	222,883
Total revenues	475,000	3,750,000	1,747,126	(2,002,874)
Expenditures				
Culture and recreation				
Other services and charges	0	3,353,140	1,603,257	1,749,883
Capital outlay	0	129,284	42,439	86,845
Total culture and recreation	0	3,482,424	1,645,696	1,836,728
Total expenditures	0	3,482,424	1,645,696	1,836,728
Excess (deficiency) of revenues over expenditures	475,000	267,576	101,430	(166,146)
Other Financing Sources (Uses)				
Transfers in	675,000	0	0	0
Transfers out	(1,146,685)	(471,685)	(47,858)	423,827
Total other financing sources (uses)	(471,685)	(471,685)	(47,858)	423,827
Net change in fund balance	3,315	(204,109)	53,572	257,681
Fund balance as of January 1	17,973	17,973	116,897	98,924
Fund balance as of December 31	\$ 21,288	\$ (186,136)	\$ 170,469	\$ 356,605

Clark County Washington
Industrial Revenue Bond Corp. Fund
Schedule 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)
Net change in fund balance	\$ 0	\$ 0	\$ 0	\$ 0
Fund balance as of January 1	0	0	100,469	100,469
Fund balance as of December 31	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 100,469</u>	<u>\$ 100,469</u>

Clark County Washington
GIS Fund
Schedule 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)
<u>Revenues</u>				
General government fees	\$ 655,066	\$ 655,066	\$ 232,273	\$ (422,793)
Interfund revenues	1,402,000	1,402,000	728,294	(673,706)
Total charges for services	2,057,066	2,057,066	960,567	(1,096,499)
Interest earnings	2,000	2,000	5,479	3,479
Other revenues	0	0	34	34
Total miscellaneous	2,000	2,000	5,513	3,513
Total revenues	2,059,066	2,059,066	966,080	(1,092,986)
<u>Expenditures</u>				
General government				
Personal services	3,785,436	3,840,070	1,896,563	1,943,507
Supplies	190,100	190,100	18,605	171,495
Other services and charges	438,200	438,200	141,710	296,490
Interfund payment for services	62,284	62,284	37,155	25,129
Total general government	4,476,020	4,530,654	2,094,033	2,436,621
Total expenditures	4,476,020	4,530,654	2,094,033	2,436,621
Excess (deficiency) of revenues over expenditures	(2,416,954)	(2,471,588)	(1,127,953)	1,343,635
<u>Other Financing Sources (Uses)</u>				
Transfers in	2,174,212	2,128,631	1,064,315	(1,064,316)
Total other financing sources (uses)	2,174,212	2,128,631	1,064,315	(1,064,316)
Net change in fund balance	(242,742)	(342,957)	(63,638)	279,319
Fund balance as of January 1	842,208	842,208	885,036	42,828
Fund balance as of December 31	\$ 599,466	\$ 499,251	\$ 821,398	\$ 322,147

Clark County Washington
CJA 0.1% Sales Tax Fund
Schedule 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)
<u>Revenues</u>				
Retail sales and use taxes	\$ 5,882,630	\$ 5,190,876	\$ 2,433,737	\$ (2,757,139)
Total taxes	5,882,630	5,190,876	2,433,737	(2,757,139)
Interest earnings	0	0	646	646
Total miscellaneous	0	0	646	646
Total revenues	5,882,630	5,190,876	2,434,383	(2,756,493)
Excess (deficiency) of revenues over expenditures	5,882,630	5,190,876	2,434,383	(2,756,493)
<u>Other Financing Sources (Uses)</u>				
Transfers out	(5,882,630)	(5,190,876)	(2,521,974)	2,668,902
Total other financing sources (uses)	(5,882,630)	(5,190,876)	(2,521,974)	2,668,902
Net change in fund balance	0	0	(87,591)	(87,591)
Fund balance as of January 1	120,038	120,038	87,858	(32,180)
Fund balance as of December 31	\$ 120,038	\$ 120,038	\$ 267	\$ (119,771)

Clark County Washington
BJA-Block Grant Fund
Schedule 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)
<u>Revenues</u>				
Federal grants -- direct	\$ 265,000	\$ 265,000	\$ 54,055	\$ (210,945)
Federal stimulus grants	0	0	17,618	17,618
Total intergovernmental	265,000	265,000	71,673	(193,327)
Interest earnings	0	0	2,703	2,703
Total miscellaneous	0	0	2,703	2,703
Total revenues	265,000	265,000	74,376	(190,624)
<u>Expenditures</u>				
Public safety				
Supplies	32,000	32,000	51,594	(19,594)
Other services and charges	175,534	175,534	411	175,123
Total public safety	207,534	207,534	52,005	155,529
Total expenditures	207,534	207,534	52,005	155,529
Excess (deficiency) of revenues over expenditures	57,466	57,466	22,371	(35,095)
Net change in fund balance	57,466	57,466	22,371	(35,095)
Fund balance as of January 1	183,137	183,137	50,547	(132,590)
Fund balance as of December 31	\$ 240,603	\$ 240,603	\$ 72,918	\$ (167,685)

Clark County Washington
Solid Waste Closure Fund
Schedule 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)
<u>Revenues</u>				
Interest earnings	\$ 0	\$ 0	\$ 134,220	\$ 134,220
Total miscellaneous	0	0	134,220	134,220
Total revenues	0	0	134,220	134,220
<u>Expenditures</u>				
Physical environment				
Other services and charges	1,532,476	1,532,476	565,753	966,723
Total physical environment	1,532,476	1,532,476	565,753	966,723
Total expenditures	1,532,476	1,532,476	565,753	966,723
Excess (deficiency) of revenues over expenditures	(1,532,476)	(1,532,476)	(431,533)	1,100,943
Net change in fund balance	(1,532,476)	(1,532,476)	(431,533)	1,100,943
Fund balance as of January 1	14,596,669	14,596,669	14,509,033	(87,636)
Fund balance as of December 31	\$ 13,064,193	\$ 13,064,193	\$ 14,077,500	\$ 1,013,307

Clark County Washington
Jail Commissary Fund
Schedule 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)
<u>Revenues</u>				
General government fees	\$ 1,255,000	\$ 1,255,000	\$ 352,694	\$ (902,306)
Total charges for services	1,255,000	1,255,000	352,694	(902,306)
Interest earnings	16,000	16,000	5,474	(10,526)
Other revenues	600,000	600,000	288,442	(311,558)
Total miscellaneous	616,000	616,000	293,916	(322,084)
Total revenues	1,871,000	1,871,000	646,610	(1,224,390)
<u>Expenditures</u>				
Public safety				
Supplies	1,752,500	1,752,500	654,266	1,098,234
Other services and charges	118,500	118,500	49,553	68,947
Interfund payment for services	0	0	126,389	(126,389)
Total public safety	1,871,000	1,871,000	830,208	1,040,792
Total expenditures	1,871,000	1,871,000	830,208	1,040,792
Excess (deficiency) of revenues over expenditures	0	0	(183,598)	(183,598)
Net change in fund balance	0	0	(183,598)	(183,598)
Fund balance as of January 1	732,355	732,355	639,917	(92,438)
Fund balance as of December 31	\$ 732,355	\$ 732,355	\$ 456,319	\$ (276,036)

Clark County Washington
Juvenile Fund
Schedule 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)
<u>Revenues</u>				
Interest earnings	\$ 0	\$ 0	\$ 437	\$ 437
Other revenues	38,000	38,000	2,445	(35,555)
Total miscellaneous	38,000	38,000	2,882	(35,118)
Total revenues	38,000	38,000	2,882	(35,118)
<u>Expenditures</u>				
Public safety				
Supplies	46,000	46,000	8,899	37,101
Other services and charges	4,000	4,000	0	4,000
Total public safety	50,000	50,000	8,899	41,101
Total expenditures	50,000	50,000	8,899	41,101
Excess (deficiency) of revenues over expenditures	(12,000)	(12,000)	(6,017)	5,983
Net change in fund balance	(12,000)	(12,000)	(6,017)	5,983
Fund balance as of January 1	44,674	44,674	51,942	7,268
Fund balance as of December 31	\$ 32,674	\$ 32,674	\$ 45,925	\$ 13,251

Clark County Washington
Health Department
Schedule 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				
Business licenses and permits	\$ 2,400,048	\$ 2,640,603	\$ 1,250,220	\$ (1,390,383)
Non-business licenses and permits	2,103,628	1,005,749	554,152	(451,597)
Total licenses and permits	4,503,676	3,646,352	1,804,372	(1,841,980)
Federal grants -- indirect	7,225,405	7,236,466	5,874,220	(1,362,246)
State grants	5,579,557	5,358,430	2,600,859	(2,757,571)
State entitlements	2,285,374	2,277,394	1,084,473	(1,192,921)
Intergovernmental revenues	1,798,930	1,789,230	599,719	(1,189,511)
Total intergovernmental	16,889,266	16,661,520	10,159,271	(6,502,249)
Health & human services	2,341,244	2,288,071	1,071,100	(1,216,971)
Interfund revenues	3,698,184	3,610,780	1,922,776	(1,688,004)
Total charges for services	6,039,428	5,898,851	2,993,876	(2,904,975)
Interest earnings	200,000	200,000	6,035	(193,965)
Insurance recoveries	6,510	5,610	0	(5,610)
Donations	118,822	546,253	190,994	(355,259)
Other revenues	201,764	199,264	37,747	(161,517)
Total miscellaneous	527,096	951,127	234,776	(716,351)
Total revenues	27,959,466	27,157,850	15,192,295	(11,965,555)
Expenditures				
Health and human services				
Personal services	19,512,567	18,176,629	9,899,955	8,276,674
Supplies	603,377	490,705	188,094	302,611
Other services and charges	1,977,180	2,124,019	1,168,199	955,820
Intergovernmental	7,257,007	6,838,883	3,711,456	3,127,427
Interfund payment for services	4,588,988	3,411,301	2,205,877	1,205,424
Total health and human services	33,939,119	31,041,537	17,173,581	13,867,956
Total expenditures	33,939,119	31,041,537	17,173,581	13,867,956
Excess (deficiency) of revenues over expenditures	(5,979,653)	(3,883,687)	(1,981,286)	1,902,401
Other Financing Sources (Uses)				
Insurance recoveries	0	0	(5,220)	(5,220)
Transfers in	5,543,277	3,597,595	1,992,347	(1,605,248)
Total other financing sources (uses)	5,543,277	3,597,595	1,987,127	(1,610,468)
Net change in fund balance	(436,376)	(286,092)	5,841	291,933
Fund balance as of January 1	2,172,234	2,172,234	2,066,763	(105,471)
Fund balance as of December 31	\$ 1,735,858	\$ 1,886,142	\$ 2,072,604	\$ 186,462

Clark County Washington
Trial Court Improvement Fund
Schedule 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)
<u>Revenues</u>				
State entitlements	\$ 50,000	\$ 50,000	\$ 148,653	\$ 98,653
Total intergovernmental	50,000	50,000	148,653	98,653
Interest earnings	0	0	585	585
Total miscellaneous	0	0	585	585
Total revenues	50,000	50,000	149,238	99,238
Excess (deficiency) of revenues over expenditures	50,000	50,000	149,238	99,238
<u>Other Financing Sources (Uses)</u>				
Transfers out	(50,000)	(278,000)	(65,000)	213,000
Total other financing sources (uses)	(50,000)	(278,000)	(65,000)	213,000
Net change in fund balance	0	(228,000)	84,238	312,238
Fund balance as of January 1	324,181	324,181	82,588	(241,593)
Fund balance as of December 31	\$ 324,181	\$ 96,181	\$ 166,826	\$ 70,645

Clark County Washington
Exhibition Hall Dedicated Revenue Fund
Schedule 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)
<u>Revenues</u>				
Retail sales and use taxes	\$ 384,750	\$ 384,750	\$ 224,082	\$ (160,668)
Total taxes	384,750	384,750	224,082	(160,668)
Interlocal grants	162,400	162,400	130,896	(31,504)
Total intergovernmental	162,400	162,400	130,896	(31,504)
Interest earnings	0	0	16,402	16,402
Rents and royalties	1,200,000	1,200,000	300,000	(900,000)
Total miscellaneous	1,200,000	1,200,000	316,402	(883,598)
Total revenues	1,747,150	1,747,150	671,380	(1,075,770)
<u>Expenditures</u>				
Culture and recreation				
Supplies	0	0	235	(235)
Other services and charges	0	0	15,909	(15,909)
Capital outlay	0	25,798	0	25,798
Total culture and recreation	0	25,798	16,144	9,654
Total expenditures	0	25,798	16,144	9,654
Excess (deficiency) of revenues over expenditures	1,747,150	1,721,352	655,236	(1,066,116)
<u>Other Financing Sources (Uses)</u>				
Transfers in	43,200	0	0	0
Transfers out	(2,205,300)	(2,635,300)	(1,101,700)	1,533,600
Total other financing sources (uses)	(2,162,100)	(2,635,300)	(1,101,700)	1,533,600
Net change in fund balance	(414,950)	(913,948)	(446,464)	467,484
Fund balance as of January 1	1,863,707	1,863,707	1,950,220	86,513
Fund balance as of December 31	\$ 1,448,757	\$ 949,759	\$ 1,503,756	\$ 553,997

Clark County Washington
Tourism Promotion Area (TPA)
Schedule 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)
<u>Revenues</u>				
Excise and other taxes	\$ 1,785,000	\$ 1,785,000	\$ 762,912	\$ (1,022,088)
Total taxes	1,785,000	1,785,000	762,912	(1,022,088)
Total revenues	1,785,000	1,785,000	762,912	(1,022,088)
<u>Expenditures</u>				
Economic environment				
Intergovernmental	1,785,000	1,785,000	761,228	1,023,772
Total economic environment	1,785,000	1,785,000	761,228	1,023,772
Total expenditures	1,785,000	1,785,000	761,228	1,023,772
Excess (deficiency) of revenues over expenditures	0	0	1,684	1,684
Net change in fund balance	0	0	1,684	1,684
Fund balance as of January 1	85,748	85,748	80,591	(5,157)
Fund balance as of December 31	\$ 85,748	\$ 85,748	\$ 82,275	\$ (3,473)

Clark County Washington
Campus Development Fund
Schedule 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				
Interest earnings	\$ 160,000	\$ 160,000	\$ 29,032	\$ (130,968)
Rents and royalties	8,298,594	8,298,594	4,314,423	(3,984,171)
Total miscellaneous	8,458,594	8,458,594	4,343,455	(4,115,139)
Total revenues	8,458,594	8,458,594	4,343,455	(4,115,139)
Expenditures				
General government				
Intergovernmental	8,000	8,000	2,568	5,432
Total general government	8,000	8,000	2,568	5,432
Total expenditures	8,000	8,000	2,568	5,432
Excess (deficiency) of revenues over expenditures	8,450,594	8,450,594	4,340,887	(4,109,707)
Other Financing Sources (Uses)				
Transfers in	2,005,356	1,269,497	396,216	(873,281)
Transfers out	(10,375,066)	(9,639,207)	(4,561,796)	5,077,411
Total other financing sources (uses)	(8,369,710)	(8,369,710)	(4,165,580)	4,204,130
Net change in fund balance	80,884	80,884	175,307	94,423
Fund balance as of January 1	4,142,414	4,142,414	3,372,509	(769,905)
Fund balance as of December 31	\$ 4,223,298	\$ 4,223,298	\$ 3,547,816	\$ (675,482)

**Clark County Washington
Metropolitan Parks District
Schedule 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)
<u>Revenues</u>				
General property taxes	\$ 3,000,000	\$ 3,000,000	\$ 3,072,826	\$ 72,826
Excise and other taxes	0	0	62	62
Total taxes	3,000,000	3,000,000	3,072,888	72,888
Culture and recreation	7,838,296	7,838,296	0	(7,838,296)
Total charges for services	7,838,296	7,838,296	0	(7,838,296)
Interest earnings	0	0	82,680	82,680
Total miscellaneous	0	0	82,680	82,680
Total revenues	10,838,296	10,838,296	3,155,568	(7,682,728)
<u>Expenditures</u>				
Culture and recreation				
Personal services	165,402	1,632,319	609,367	1,022,952
Supplies	158,306	538,306	112,378	425,928
Other services and charges	896,478	920,598	223,880	696,718
Interfund payment for services	293,682	1,233,462	378,376	855,086
Capital outlay	3,603,708	4,212,208	200,923	4,011,285
Total culture and recreation	5,117,576	8,536,893	1,524,924	7,011,969
Total expenditures	5,117,576	8,536,893	1,524,924	7,011,969
Excess (deficiency) of revenues over expenditures	5,720,720	2,301,403	1,630,644	(670,759)
Net change in fund balance	5,720,720	2,301,403	1,630,644	(670,759)
Fund balance as of January 1	7,432,409	7,432,409	7,131,102	(301,307)
Fund balance as of December 31	\$ 13,153,129	\$ 9,733,812	\$ 8,761,746	\$ (972,066)

Clark County Washington
Camp Bonneville Fund
Schedule 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)
<u>Revenues</u>				
Federal grants -- direct	\$ 4,453,600	\$ 4,453,600	\$ 3,998,914	\$ (454,686)
Total intergovernmental	4,453,600	4,453,600	3,998,914	(454,686)
Interest earnings	200,000	200,000	8,374	(191,626)
Total miscellaneous	200,000	200,000	8,374	(191,626)
Total revenues	4,653,600	4,653,600	4,007,288	(646,312)
<u>Expenditures</u>				
Culture and recreation				
Other services and charges	4,200,000	11,200,000	3,865,949	7,334,051
Interfund payment for services	453,600	453,600	136,055	317,545
Total culture and recreation	4,653,600	11,653,600	4,002,004	7,651,596
Total expenditures	4,653,600	11,653,600	4,002,004	7,651,596
Excess (deficiency) of revenues over expenditures	0	(7,000,000)	5,284	7,005,284
Net change in fund balance	0	(7,000,000)	5,284	7,005,284
Fund balance as of January 1	4,000,000	4,000,000	61,018	(3,938,982)
Fund balance as of December 31	\$ 4,000,000	\$ (3,000,000)	\$ 66,302	\$ 3,066,302

Clark County Washington
Mental Health Sales Tax Fund
Schedule 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)
<u>Revenues</u>				
Retail sales and use taxes	\$ 10,917,638	\$ 9,519,020	\$ 4,444,331	\$ (5,074,689)
Total taxes	10,917,638	9,519,020	4,444,331	(5,074,689)
Interest earnings	0	0	17,585	17,585
Total miscellaneous	0	0	17,585	17,585
Total revenues	10,917,638	9,519,020	4,461,916	(5,057,104)
<u>Expenditures</u>				
Health and human services				
Intergovernmental	510,361	370,937	93,500	277,437
Total health and human services	510,361	370,937	93,500	277,437
Total expenditures	510,361	370,937	93,500	277,437
Excess (deficiency) of revenues over expenditures	10,407,277	9,148,083	4,368,416	(4,779,667)
<u>Other Financing Sources (Uses)</u>				
Transfers out	(4,923,733)	(11,751,095)	(4,873,082)	6,878,013
Total other financing sources (uses)	(4,923,733)	(11,751,095)	(4,873,082)	6,878,013
Net change in fund balance	5,483,544	(2,603,012)	(504,666)	2,098,346
Fund balance as of January 1	2,820,100	2,820,100	2,443,014	(377,086)
Fund balance as of December 31	\$ 8,303,644	\$ 217,088	\$ 1,938,348	\$ 1,721,260

Clark County Washington
Law & Justice Sales Tax Fund
Schedule 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)
<u>Revenues</u>				
Retail sales and use taxes	\$ 9,228,174	\$ 7,709,487	\$ 3,750,081	\$ (3,959,406)
Total taxes	9,228,174	7,709,487	3,750,081	(3,959,406)
Interest earnings	0	0	951	951
Total miscellaneous	0	0	951	951
Total revenues	9,228,174	7,709,487	3,751,032	(3,958,455)
Excess (deficiency) of revenues over expenditures	9,228,174	7,709,487	3,751,032	(3,958,455)
<u>Other Financing Sources (Uses)</u>				
Transfers out	(9,228,174)	(7,709,487)	(3,752,393)	3,957,094
Total other financing sources (uses)	(9,228,174)	(7,709,487)	(3,752,393)	3,957,094
Net change in fund balance	0	0	(1,361)	(1,361)
Fund balance as of January 1	0	0	1,727	1,727
Fund balance as of December 31	\$ 0	\$ 0	\$ 366	\$ 366

NONMAJOR DEBT SERVICE FUNDS

Debt Service Funds are established to account for the accumulation of resources and the payment of expenditures, principal, and interest for certain debt service arrangements.

General Obligation Bonds - A fund to accumulate monies for principal and interest on general obligation bonds issued by the County.

Tax Anticipation Note - A fund used to consolidate payments against an operating line of credit with a local bank.

R.I.D. No. 13 - A fund to accumulate monies for principal and interest on the \$3,157,575 Road Improvement District No. 13 Bonds due in 2012, bearing interest at 7 to 7.8%.

R.I.D. No. 11/12 - A consolidated fund to accumulate monies for principal and interest on the \$1,947,782 Road Improvement District No. 11 and 12 Bonds due in 2009, bearing interest at 7 to 7.75%.

R.I.D. No. 15/16 - A consolidated fund to accumulate monies for principal and interest on the \$582,338 Road Improvement District No. 15 and No. 16 Bonds due in 2014, bearing interest at 5.5 to 7%.

R.I.D. No. 17 - A fund to account for expenditures incurred by the Road Improvement District No. 17 at SE 5th Street.

R.I.D. No. 18 - A fund to account for expenditures incurred by the Road Improvement District No. 18 at 99th Street.

County Road Improvement Guaranty Fund – A fund established to hold monies that guarantee the payment of county road improvement district bonds.

Clark County Washington
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2009

	General Obligation Bonds	Tax Anticipation Note	R.I.D. No.13	R.I.D. No. 11/12	R.I.D. No. 15/16	R.I.D. No.17	R.I.D. No.18	County Road Improvement Guaranty Fund	Total
\$	0	\$	114,043	\$ 181,192	\$ 72,287	\$ 49,141	\$ 14,522	\$ 39,000	\$ 470,185
	0	0	0	0	0	20,000	0	0	20,000
	0	0	18,052	0	28,829	0	15,968	0	62,849
	0	0	1,493	0	2,133	0	1,402	0	5,028
	0	263,140	0	0	0	0	0	0	263,140
Total assets	0	263,140	133,588	181,192	103,249	69,141	31,892	39,000	821,202

ASSETS

Cash, cash equivalents and
pooled investments
Deposit with fiscal agent
Special assessments receivable-delinquent
Interest and penalties receivable
Due from other funds
Total assets

LIABILITIES AND FUND BALANCES

Liabilities

Warrants and anticipation notes payable	0	263,140	0	0	0	0	0	0	263,140
Deposits payable	0	0	0	0	0	0	0	6,438	6,438
Matured long-term obligations	0	0	0	0	0	20,000	0	0	20,000
Deferred revenue	0	0	19,545	0	30,962	0	17,370	0	67,877
Total liabilities	0	263,140	19,545	0	30,962	20,000	17,370	6,438	357,455

Fund Balances

Reserved for debt service	0	0	0	0	0	0	14,522	0	14,522
Unreserved	0	0	114,043	181,192	72,287	49,141	0	32,562	449,225
Total fund balances	0	0	114,043	181,192	72,287	49,141	14,522	32,562	463,747
Total liabilities and fund balance	\$	263,140	\$ 133,588	\$ 181,192	\$ 103,249	\$ 69,141	\$ 31,892	\$ 39,000	\$ 821,202

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

	General Obligation Bonds	Tax Anticipation Note	R.I.D. No.13	R.I.D. No. 11/12	R.I.D. No. 15/16	R.I.D. No.17	R.I.D. No. 18	County Road Improvement Guaranty Fund	Total
Revenues:									
Interest earnings	\$ 0	\$ 0	\$ 4,467	\$ 5,274	\$ 4,222	\$ 467	\$ 1,552	\$ 370	\$ 16,352
Other revenues	0	23,389	35,968	49,960	22,292	21	4,028	0	135,658
Total revenues	0	23,389	40,435	55,234	26,514	488	5,580	370	152,010
Expenditures:									
Debt service:									
Principal	6,993,882	0	0	0	0	0	0	0	6,993,882
Interest and other charges	6,158,047	23,389	0	0	0	0	1,204	0	6,182,640
Total expenditures	13,151,929	23,389	0	0	0	0	1,204	0	13,176,522
Excess (deficiency) of revenues over expenditures	(13,151,929)	0	40,435	55,234	26,514	488	4,376	370	(13,024,512)
Other Financing Sources (Uses):									
Transfers in	13,151,929	0	0	0	0	0	0	0	13,151,929
Total other financing sources (uses)	13,151,929	0	0	0	0	0	0	0	13,151,929
Net change in fund balances	0	0	40,435	55,234	26,514	488	4,376	370	127,417
Fund balance as of January 1	0	0	73,608	125,958	45,773	48,653	10,146	32,192	336,330
Fund balance as of December 31	\$ 0	\$ 0	\$ 114,043	\$ 181,192	\$ 72,287	\$ 49,141	\$ 14,522	\$ 32,562	\$ 463,747

Clark County Washington
General Obligation Bonds Fund
Schedule 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)
<u>Expenditures</u>				
Debt Service:				
Principal	\$ 13,285,961	\$ 13,285,961	\$ 6,993,882	\$ 6,292,079
Interest and other charges	12,108,828	12,108,828	6,158,047	5,950,781
Total expenditures	<u>25,394,789</u>	<u>25,394,789</u>	<u>13,151,929</u>	<u>12,242,860</u>
Excess (deficiency) of revenues over expenditures	(25,394,789)	(25,394,789)	(13,151,929)	(12,242,860)
<u>Other Financing Sources (Uses)</u>				
Transfers in	<u>25,394,787</u>	<u>26,666,800</u>	<u>13,151,929</u>	<u>(13,514,871)</u>
Total other financing sources (uses)	<u>25,394,787</u>	<u>26,666,800</u>	<u>13,151,929</u>	<u>(13,514,871)</u>
Net change in fund balance	(2)	1,272,011	0	(1,272,011)
Fund balance as of January 1	<u>9,998</u>	<u>9,998</u>	<u>0</u>	<u>(9,998)</u>
Fund balance as of December 31	<u>\$ 9,996</u>	<u>\$ 1,282,009</u>	<u>\$ 0</u>	<u>\$ (1,282,009)</u>

NONMAJOR CAPITAL PROJECT FUNDS

Capital Project Funds are established to account for financial resources used for the acquisition of systems and equipment, as well as the acquisition or construction of major capital facilities.

County Building Cumulative - A fund to accumulate and account for the development of capital facilities within Clark County financed by the 1/4% Real Estate Excise Tax.

Parks Conservation Futures - A fund to accumulate and account for monies collected from the local property tax levy for the acquisition of park lands.

Development Impact Fees – A fund to account for the accumulation and disposition of impact fees assessed against new development under the Growth Management Act of 1990.

Real Estate Excise Tax - A fund to account for the .25% excise tax assessed on real estate transactions within the unincorporated area of the County and to track the costs of acquiring property or equipment in the Capital Plan.

Parks Dedicated 1/4% REET - A fund established to account for .125% (half of the additional .25%) excise tax on real estate transactions within the unincorporated area of the County to be expended on parks planning, construction, reconstruction, repair or improvements.

CVTV PEG Access Cable - A fund to account for monies collected for public, education and government access under the franchise agreement and federal law.

Technology Reserve – A fund to account for monies to be used for information technology systems and upgrades.

CAD System Replacement – A fund established to account for funds to be accumulated for the replacement of CAD and 800 MHz equipment used in the “911” emergency services operations.

Economic Development Dedicated REET - A fund established to account for .125% (half of the additional .25%) excise tax on real estate transactions within the unincorporated area of the County to be expended on planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, and storm and sanitary sewer systems.

REET Electronic Technology Fund – A fund established to account for an additional five dollar transaction fee on all real estate transactions within the unincorporated area of the County to be expended exclusively for the development, implementation, and maintenance of an electronic processing and reporting system for real estate excise tax affidavits.

Campus Health District Facility – A fund established to track the costs associated with the construction of a new facility for social and health service agencies in the County.

Clark County Washington
Combining Balance Sheet
Nonmajor Capital Project Funds
December 31, 2009

	County Building Cumulative	Parks Conservation Futures	Development Impact Fees	Real Estate Excise Tax	Parks Dedicated REET	1/4% Access Cable
ASSETS						
Cash, cash equivalents and pooled investments	\$ 0	\$ 2,993,802	\$ 2,776,364	\$ 8,678,132	\$ 9,852,222	\$ 5,376
Taxes receivable	0	137,407	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Due from other funds	0	0	4,042	0	0	0
Assets in safekeeping	0	0	6,416,727	0	0	0
Total assets	0	3,131,209	9,197,133	8,678,132	9,852,222	5,376

LIABILITIES AND FUND BALANCES

	County Building Cumulative	Parks Conservation Futures	Development Impact Fees	Real Estate Excise Tax	Parks Dedicated REET	1/4% Access Cable
Liabilities						
Vouchers payable	0	88,530	1,603,813	0	1,836,099	0
Due to other funds	0	0	0	64,990	11,466	0
Due to other governments	0	0	0	0	0	0
Accrued liabilities	0	0	0	0	0	0
Deposits payable	0	0	0	0	0	0
Deferred revenue	0	137,407	0	0	0	0
Total liabilities	0	225,937	1,603,813	64,990	1,847,565	0
Fund Balances						
Unreserved - designated for: compensated absences	0	0	0	0	0	0
Unreserved, undesignated	0	2,905,272	7,593,320	8,613,142	8,004,657	5,376
Total fund balances	0	2,905,272	7,593,320	8,613,142	8,004,657	5,376
Total liabilities and fund balance	\$ 0	\$ 3,131,209	\$ 9,197,133	\$ 8,678,132	\$ 9,852,222	\$ 5,376

Clark County Washington
Combining Balance Sheet
Nonmajor Capital Project Funds
December 31, 2009

	Technology Reserve	Cad System Replacement	Economic Development Dedicated REET	REET Electronic Technology Fund	Health District Campus Facility	Total
Cash, cash equivalents and pooled investments	\$ 3,371,092	\$ 2,274,240	\$ 10,476,200	\$ 188,654	\$ 0	40,616,082
Taxes receivable	0	0	0	0	0	137,407
Accounts receivable	10,878	0	0	0	0	10,878
Due from other funds	0	0	0	0	0	4,042
Assets in safekeeping	0	0	0	0	0	6,416,727
Total assets	3,381,970	2,274,240	10,476,200	188,654	0	47,185,136

ASSETS

Cash, cash equivalents and pooled investments
Taxes receivable
Accounts receivable
Due from other funds
Assets in safekeeping
Total assets

LIABILITIES AND FUND BALANCES

	Technology Reserve	Cad System Replacement	Economic Development Dedicated REET	REET Electronic Technology Fund	Health District Campus Facility	Total
Vouchers payable	32,565	95,323	0	22	0	3,656,352
Due to other funds	250,192	0	0	0	0	326,648
Due to other governments	0	747	0	0	0	747
Accrued liabilities	24,543	0	0	0	0	24,543
Deposits payable	59,165	0	0	0	0	59,165
Deferred revenue	0	0	0	0	0	137,407
Total liabilities	366,465	96,070	0	22	0	4,204,862

LIABILITIES

Vouchers payable
Due to other funds
Due to other governments
Accrued liabilities
Deposits payable
Deferred revenue
Total liabilities

Fund Balances

Unreserved - designated for: compensated absences	3,682	0	0	0	0	3,682
Unreserved, undesignated	3,011,823	2,178,170	10,476,200	188,632	0	42,976,592
Total fund balances	3,015,505	2,178,170	10,476,200	188,632	0	42,980,274
Total liabilities and fund balance	\$ 3,381,970	\$ 2,274,240	\$ 10,476,200	\$ 188,654	\$ 0	\$ 47,185,136

Total liabilities and fund balance

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

	County Building Cumulative	Parks Conservation Futures	Development Impact Fees	Real Estate Tax	Excise	Dedicated 1/4% REET	Parks Access Cable
Revenues:							
Property taxes	\$ 0	\$ 2,383,652	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Excise and other taxes	0	11,040	0	1,879,025	1,416,111	0	0
Intergovernmental	0	5,004	0	0	293,866	0	0
Charges for services	0	0	1,683,200	0	150	0	0
Interest earnings	(10,936)	56,286	10,063	98,717	81,362	51	0
Other revenues	0	459	0	0	90	0	0
Total revenues	(10,936)	2,456,441	1,693,263	1,977,742	1,791,579	51	0
Expenditures:							
Capital outlay:							
General government	0	0	0	0	0	0	0
Transportation	0	0	79,463	0	0	0	0
Culture & recreation	0	4,466,222	1,391,146	0	8,339,136	0	0
Debt service:							
Interest and other charges	0	0	0	0	11,466	0	0
Total expenditures	0	4,466,222	1,470,609	0	8,350,602	0	0
Excess (deficiency) of revenues over expenditures	(10,936)	(2,009,781)	222,654	1,977,742	(6,559,023)	51	0
Other Financing Sources (Uses):							
Sale of capital assets	0	11,540	0	0	0	0	0
Transfers in	0	0	0	2,400,000	0	0	0
Transfers out	(2,400,000)	(1,784,084)	(1,453,204)	(6,673,135)	0	0	0
Total other financing sources (uses)	(2,400,000)	(1,772,544)	(1,453,204)	(4,273,135)	0	0	0
Net change in fund balances	(2,410,936)	(3,782,325)	(1,230,550)	(2,295,393)	(6,559,023)	51	0
Fund balance as of January 1	2,410,936	6,687,597	8,823,870	10,908,535	14,563,680	5,325	5,325
Fund balance as of December 31	\$ 0	\$ 2,905,272	\$ 7,593,320	\$ 8,613,142	\$ 8,004,657	\$ 5,376	\$ 5,376

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

	Technology Reserve	Cad System Replacement	Economic Development Dedicated REET	REET Electronic Technology Fund	Campus Health District Facility	Total
Revenues:						
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,383,652
Excise and other taxes	0	0	471,420	0	0	3,777,596
Intergovernmental	0	0	0	32,483	0	331,353
Charges for services	81,817	0	0	0	0	1,765,167
Interest earnings	29,326	22,204	116,362	1,802	(27,361)	377,876
Other revenues	214	186	0	0	0	949
Total revenues	111,357	22,390	587,782	34,285	(27,361)	8,636,593
Expenditures:						
Capital outlay:						
General government	1,391,476	2,091,155	0	22	0	3,482,653
Transportation	0	0	0	0	0	79,463
Culture & recreation	0	0	0	0	0	14,196,504
Debt service:						
Interest and other charges	0	0	0	0	0	11,466
Total expenditures	1,391,476	2,091,155	0	22	0	17,770,086
Excess (deficiency) of revenues over expenditures	(1,280,119)	(2,068,765)	587,782	34,263	(27,361)	(9,133,493)
Other Financing Sources (Uses):						
Sale of capital assets	0	0	0	0	0	11,540
Transfers in	1,631,162	1,992,689	0	0	0	6,023,851
Transfers out	(895,225)	(315,925)	(4,581,154)	0	(1,319,019)	(19,421,746)
Total other financing sources (uses)	735,937	1,676,764	(4,581,154)	0	(1,319,019)	(13,386,355)
Net change in fund balances	(544,182)	(392,001)	(3,993,372)	34,263	(1,346,380)	(22,519,848)
Fund balance as of January 1	3,559,687	2,570,171	14,469,572	154,369	1,346,380	65,500,122
Fund balance as of December 31	\$ 3,015,505	\$ 2,178,170	\$ 10,476,200	\$ 188,632	\$ 0	\$ 42,980,274

Clark County Washington
County Building Cumulative Fund
Schedule 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)
<u>Revenues</u>				
Interest earnings	\$ 200,000	\$ 200,000	\$ (10,936)	\$ (210,936)
Total miscellaneous	200,000	200,000	(10,936)	(210,936)
Total revenues	200,000	200,000	(10,936)	(210,936)
<u>Expenditures</u>				
Culture and recreation				
Intergovernmental	400,000	400,000	0	400,000
Total culture and recreation	400,000	400,000	0	400,000
Total expenditures	400,000	400,000	0	400,000
Excess (deficiency) of revenues over expenditures	(200,000)	(200,000)	(10,936)	189,064
<u>Other Financing Sources (Uses)</u>				
Transfers out	0	(2,400,000)	(2,400,000)	0
Total other financing sources (uses)	0	(2,400,000)	(2,400,000)	0
Net change in fund balance	(200,000)	(2,600,000)	(2,410,936)	189,064
Fund balance as of January 1	2,369,311	2,400,000	2,410,936	10,936
Fund balance as of December 31	\$ 2,169,311	\$ (200,000)	\$ 0	\$ 200,000

Clark County Washington
Parks Conservation Futures
Schedule 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	\$ 3,787,066	\$ 3,787,066	\$ 2,383,652	\$ (1,403,414)
Timber harvest taxes	5,300	5,300	2,248	(3,052)
Excise and other taxes	8,262	8,262	8,792	530
Total taxes	<u>3,800,628</u>	<u>3,800,628</u>	<u>2,394,692</u>	<u>(1,405,936)</u>
State grants	0	0	5,004	5,004
Total intergovernmental	<u>0</u>	<u>0</u>	<u>5,004</u>	<u>5,004</u>
Interest earnings	135,000	55,000	56,286	1,286
Rents and royalties	480	480	459	(21)
Other revenues	15,082	15,082	0	(15,082)
Total miscellaneous	<u>150,562</u>	<u>70,562</u>	<u>56,745</u>	<u>(13,817)</u>
Total revenues	<u>3,951,190</u>	<u>3,871,190</u>	<u>2,456,441</u>	<u>(1,414,749)</u>
Expenditures				
Physical environment				
Interfund payment for services	37,000	37,000	0	37,000
Total physical environment	<u>37,000</u>	<u>37,000</u>	<u>0</u>	<u>37,000</u>
Culture and recreation				
Intergovernmental	0	0	281	(281)
Capital outlay	6,673,314	4,451,952	4,377,411	74,541
Interfund payment for services	0	605,684	88,530	517,154
Total culture and recreation	<u>6,673,314</u>	<u>5,057,636</u>	<u>4,466,222</u>	<u>591,414</u>
Total expenditures	<u>6,710,314</u>	<u>5,094,636</u>	<u>4,466,222</u>	<u>628,414</u>
Excess (deficiency) of revenues over expenditures	(2,759,124)	(1,223,446)	(2,009,781)	(786,335)
Other Financing Sources (Uses)				
Sale of capital assets	33,200	33,200	11,540	(21,660)
Transfers in	1,521,362	0	0	0
Transfers out	(3,711,048)	(2,088,283)	(1,784,084)	304,199
Total other financing sources (uses)	<u>(2,156,486)</u>	<u>(2,055,083)</u>	<u>(1,772,544)</u>	<u>282,539</u>
Net change in fund balance	(4,915,610)	(3,278,529)	(3,782,325)	(503,796)
Fund balance as of January 1	4,241,824	(2,749,760)	6,687,597	9,437,357
Fund balance as of December 31	<u>\$ (673,786)</u>	<u>\$ (6,028,289)</u>	<u>\$ 2,905,272</u>	<u>\$ 8,933,561</u>

Clark County Washington
Development Impact Fees
Schedule 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)
<u>Revenues</u>				
Economic environment	\$ 30,665,564	\$ 14,135,102	\$ 1,683,200	\$ (12,451,902)
Total charges for services	30,665,564	14,135,102	1,683,200	(12,451,902)
Interest earnings	130,820	130,820	10,063	(120,757)
Other revenues	0	1,142	0	(1,142)
Total miscellaneous	130,820	131,962	10,063	(121,899)
Total revenues	30,796,384	14,267,064	1,693,263	(12,573,801)
<u>Expenditures</u>				
Transportation				
Intergovernmental	1,291,698	1,291,698	79,463	1,212,235
Total transportation	1,291,698	1,291,698	79,463	1,212,235
Culture and recreation				
Intergovernmental	7,019,942	7,019,942	147,981	6,871,961
Capital outlay	0	0	1,243,165	(1,243,165)
Total culture and recreation	7,019,942	7,019,942	1,391,146	5,628,796
Total expenditures	8,311,640	8,311,640	1,470,609	6,841,031
Excess (deficiency) of revenues over expenditures	22,484,744	5,955,424	222,654	(5,732,770)
<u>Other Financing Sources (Uses)</u>				
Transfers out	(22,247,538)	(6,500,000)	(1,453,204)	5,046,796
Total other financing sources (uses)	(22,247,538)	(6,500,000)	(1,453,204)	5,046,796
Net change in fund balance	237,206	(544,576)	(1,230,550)	(685,974)
Fund balance as of January 1	8,380,567	8,380,567	8,823,870	443,303
Fund balance as of December 31	\$ 8,617,773	\$ 7,835,991	\$ 7,593,320	\$ (242,671)

Clark County Washington
Real Estate Excise Tax Fund - I
Schedule 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				
Excise and other taxes	\$ 8,077,974	\$ 8,077,974	\$ 1,879,025	\$ (6,198,949)
Total taxes	8,077,974	8,077,974	1,879,025	(6,198,949)
Interest earnings	974,909	974,909	98,717	(876,192)
Total miscellaneous	974,909	974,909	98,717	(876,192)
Total revenues	9,052,883	9,052,883	1,977,742	(7,075,141)
Excess (deficiency) of revenues over expenditures	9,052,883	9,052,883	1,977,742	(7,075,141)
Other Financing Sources (Uses)				
Interfund loan payments	(1,000,000)	(1,000,000)	0	1,000,000
Transfers in	0	2,400,000	2,400,000	0
Transfers out	(9,263,770)	(12,238,106)	(6,673,135)	5,564,971
Total other financing sources (uses)	(10,263,770)	(10,838,106)	(4,273,135)	6,564,971
Net change in fund balance	(1,210,887)	(1,785,223)	(2,295,393)	(510,170)
Fund balance as of January 1	10,669,602	2,974,336	10,908,535	7,934,199
Fund balance as of December 31	\$ 9,458,715	\$ 1,189,113	\$ 8,613,142	\$ 7,424,029

Clark County Washington
Parks Dedicated REET Fund
Schedule 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)
<u>Revenues</u>				
Excise and other taxes	\$ 2,702,000	\$ 2,702,000	\$ 1,416,111	\$ (1,285,889)
Total taxes	2,702,000	2,702,000	1,416,111	(1,285,889)
State grants	810,000	810,000	276,788	(533,212)
Intergovernmental revenues	0	0	17,078	17,078
Total intergovernmental	810,000	810,000	293,866	(516,134)
Transportation	0	0	150	150
Total charges for services	0	0	150	150
Interest earnings	0	0	81,362	81,362
Other revenues	0	0	90	90
Total miscellaneous	0	0	81,452	81,452
Total revenues	3,512,000	3,512,000	1,791,579	(1,720,421)
<u>Expenditures</u>				
Culture and recreation				
Personal services	0	2,083,328	0	2,083,328
Intergovernmental	14,616,857	13,796,667	8,215,470	5,581,197
Capital outlay	0	5,416,676	0	5,416,676
Interfund payment for services	0	464,508	123,666	340,842
Total culture and recreation	14,616,857	21,761,179	8,339,136	13,422,043
Debt service: interest	0	0	11,466	(11,466)
Total expenditures	14,616,857	21,761,179	8,350,602	13,410,577
Excess (deficiency) of revenues over expenditures	(11,104,857)	(18,249,179)	(6,559,023)	11,690,156
Net change in fund balance	(11,104,857)	(18,249,179)	(6,559,023)	11,690,156
Fund balance as of January 1	17,849,675	17,849,675	14,563,680	(3,285,995)
Fund balance as of December 31	\$ 6,744,818	\$ (399,504)	\$ 8,004,657	\$ 8,404,161

Clark County Washington
CVTV PEG Access Cable Capital Fund
Schedule 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)
<u>Revenues</u>				
Interest earnings	\$ 0	\$ 0	\$ 51	\$ 51
Total miscellaneous	0	0	51	51
Total revenues	0	0	51	51
Excess (deficiency) of revenues over expenditures	0	0	51	51
Net change in fund balance	0	0	51	51
Fund balance as of January 1	5,784	5,784	5,325	(459)
Fund balance as of December 31	\$ 5,784	\$ 5,784	\$ 5,376	\$ (408)

**Clark County Washington
Technology Reserve Fund
Schedule 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)
<u>Revenues</u>				
General government fees	\$ 0	\$ 0	\$ 28,701	\$ 28,701
Interfund revenues	390,000	390,000	53,116	(336,884)
Total charges for services	390,000	390,000	81,817	(308,183)
Interest earnings	320,000	320,000	29,326	(290,674)
Other revenues	0	0	214	214
Total miscellaneous	320,000	320,000	29,540	(290,460)
Total revenues	710,000	710,000	111,357	(598,643)
<u>Expenditures</u>				
General government				
Personal services	260,370	257,194	152,553	104,641
Other services and charges	2,199,878	2,199,878	989,345	1,210,533
Capital outlay	0	0	234,504	(234,504)
Interfund payment for services	0	0	15,074	(15,074)
Total general government	2,460,248	2,457,072	1,391,476	1,065,596
Total expenditures	2,460,248	2,457,072	1,391,476	1,065,596
Excess (deficiency) of revenues over expenditures	(1,750,248)	(1,747,072)	(1,280,119)	466,953
<u>Other Financing Sources (Uses)</u>				
Transfers in	2,000,000	2,020,639	1,631,162	(389,477)
Transfers out	(1,785,000)	(1,785,000)	(895,225)	889,775
Total other financing sources (uses)	215,000	235,639	735,937	500,298
Net change in fund balance	(1,535,248)	(1,511,433)	(544,182)	967,251
Fund balance as of January 1	5,762,974	5,762,974	3,559,687	(2,203,287)
Fund balance as of December 31	\$ 4,227,726	\$ 4,251,541	\$ 3,015,505	\$ (1,236,036)

Clark County Washington
CAD/800 MHz System Replacement Fund
Schedule 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)
<u>Revenues</u>				
Intergovernmental revenues	\$ 250,000	\$ 250,000	\$ 0	\$ (250,000)
Total intergovernmental	250,000	250,000	0	(250,000)
Interest earnings	4,000	4,000	22,204	18,204
Other revenues	0	0	186	186
Total miscellaneous	4,000	4,000	22,390	18,390
Total revenues	254,000	254,000	22,390	(231,610)
<u>Expenditures</u>				
General government				
Capital outlay	2,140,142	2,140,142	2,091,155	48,987
Total general government	2,140,142	2,140,142	2,091,155	48,987
Total expenditures	2,140,142	2,140,142	2,091,155	48,987
Excess (deficiency) of revenues over expenditures	(1,886,142)	(1,886,142)	(2,068,765)	(182,623)
<u>Other Financing Sources (Uses)</u>				
Transfers in	2,803,572	2,803,572	1,992,689	(810,883)
Transfers out	(643,600)	(643,600)	(315,925)	327,675
Total other financing sources (uses)	2,159,972	2,159,972	1,676,764	(483,208)
Net change in fund balance	273,830	273,830	(392,001)	(665,831)
Fund balance as of January 1	2,338,477	2,338,477	2,570,171	231,694
Fund balance as of December 31	\$ 2,612,307	\$ 2,612,307	\$ 2,178,170	\$ (434,137)

Clark County Washington
Economic Development Dedicated REET
Schedule 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)
<u>Revenues</u>				
Excise and other taxes	\$ 4,000,000	\$ 4,000,000	\$ 471,420	\$ (3,528,580)
Total taxes	4,000,000	4,000,000	471,420	(3,528,580)
Interest earnings	480,000	480,000	116,362	(363,638)
Total miscellaneous	480,000	480,000	116,362	(363,638)
Total revenues	4,480,000	4,480,000	587,782	(3,892,218)
<u>Expenditures</u>				
Culture and recreation				
Capital outlay	8,401,000	8,401,000	0	8,401,000
Total culture and recreation	8,401,000	8,401,000	0	8,401,000
Total expenditures	8,401,000	8,401,000	0	8,401,000
Excess (deficiency) of revenues over expenditures	(3,921,000)	(3,921,000)	587,782	4,508,782
<u>Other Financing Sources (Uses)</u>				
Transfers out	0	(10,326,779)	(4,581,154)	5,745,625
Total other financing sources (uses)	0	(10,326,779)	(4,581,154)	5,745,625
Net change in fund balance	(3,921,000)	(14,247,779)	(3,993,372)	10,254,407
Fund balance as of January 1	14,566,011	14,566,011	14,469,572	(96,439)
Fund balance as of December 31	\$ 10,645,011	\$ 318,232	\$ 10,476,200	\$ 10,157,968

Clark County Washington
REET Electronic Technology Fund
Schedule 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				
State grants	\$ 0	\$ 100,000	\$ 0	\$ (100,000)
State entitlements	0	0	32,483	32,483
Total intergovernmental	0	100,000	32,483	(67,517)
Interest earnings	0	0	1,802	1,802
Total miscellaneous	0	0	1,802	1,802
Total revenues	0	100,000	34,285	(65,715)
Expenditures				
General government				
Other services and charges	0	250,000	22	249,978
Total general government	0	250,000	22	249,978
Total expenditures	0	250,000	22	249,978
Excess (deficiency) of revenues over expenditures	0	(150,000)	34,263	184,263
Net change in fund balance	0	(150,000)	34,263	184,263
Fund balance as of January 1	0	0	154,369	154,369
Fund balance as of December 31	\$ 0	(\$150,000)	\$ 188,632	\$ 338,632

Clark County Washington
Health District Campus Facility Fund
Schedule 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				
Interest earnings	\$ 0	\$ 0	\$ (27,361)	\$ (27,361)
Other revenues	1,430,000	1,430,000	0	(1,430,000)
Total miscellaneous	1,430,000	1,430,000	(27,361)	(1,457,361)
Total revenues	1,430,000	1,430,000	(27,361)	(1,457,361)
Expenditures				
Health and human services				
Capital outlay	1,430,000	1,430,000	0	1,430,000
Total health and human services	1,430,000	1,430,000	0	1,430,000
Total expenditures	1,430,000	1,430,000	0	1,430,000
Excess (deficiency) of revenues over expenditures	0	0	(27,361)	(27,361)
Other Financing Sources (Uses)				
Transfers out	0	(1,350,000)	(1,319,019)	30,981
Total other financing sources (uses)	0	(1,350,000)	(1,319,019)	30,981
Net change in fund balance	0	(1,350,000)	(1,346,380)	3,620
Fund balance as of January 1	3,662,411	3,662,411	1,346,380	(2,316,031)
Fund balance as of December 31	\$ 3,662,411	\$ 2,312,411	\$ 0	\$ (2,312,411)