

**Clark County Washington**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2006**

	County Building	Sheriff Investigation	Special	Veteran's Assistance	Criminal Victim Witness Assistance	Permanent Reserve	Weed Management	Developmental Disability	Substance Abuse
<b>Revenues:</b>									
Property taxes	\$ 0	\$ 0	\$ 0	297,395	\$ 0	\$ 0	\$ 0	424,753	\$ 0
Sales and use taxes	0	0	0	0	0	0	0	0	0
Excise and other taxes	0	0	0	2,835	0	0	0	4,055	0
Licenses & permits	4,961,102	0	0	0	0	0	0	0	0
Intergovernmental	347,175	0	0	7	2,950	0	234,820	3,390,792	5,081,372
Charges for services	5,894,237	0	0	0	228,215	0	0	0	41,406
Fines & forfeitures	20,866	64,907	0	0	0	0	0	0	0
Interest earnings	169,720	27,653	0	77,617	19,184	0	4,112	26,431	2,986
Donations	117	1,105	0	0	0	0	0	0	500
Other revenues	19,517	25,414	0	72	0	0	(464)	103	8,821
<b>Total revenues</b>	<b>11,412,734</b>	<b>119,079</b>	<b>0</b>	<b>377,926</b>	<b>250,349</b>	<b>0</b>	<b>238,468</b>	<b>3,846,134</b>	<b>5,135,085</b>
<b>Expenditures:</b>									
<b>Current:</b>									
General government	0	0	0	0	331,558	0	0	0	0
Public safety	5,222,277	0	0	0	0	0	0	0	0
Physical environment	1,000,911	0	0	0	0	0	621,597	0	0
Transportation	229,264	0	0	0	0	0	0	0	0
Economic environment	9,615,056	0	0	644,333	0	0	0	0	0
Health and human services	0	0	0	0	0	0	0	3,718,344	4,944,424
Culture & recreation	0	0	0	0	0	0	0	0	0
Capital outlay, general government	0	0	0	0	0	0	0	0	0
Debt service:									
Interest and other charges	0	0	0	0	0	0	0	(68)	4,470
<b>Total expenditures</b>	<b>16,067,508</b>	<b>0</b>	<b>0</b>	<b>644,333</b>	<b>331,558</b>	<b>0</b>	<b>621,597</b>	<b>3,718,276</b>	<b>4,948,894</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(4,654,774)</b>	<b>119,079</b>	<b>(266,407)</b>	<b>0</b>	<b>(81,209)</b>	<b>0</b>	<b>(383,129)</b>	<b>127,858</b>	<b>186,191</b>
<b>Other Financing Sources (Uses):</b>									
Sale of capital assets	0	0	0	3,369	0	0	0	4,819	0
Transfers in	2,143,461	0	0	0	33,500	250,000	426,906	0	57,375
Transfers out	0	(403,516)	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>2,143,461</b>	<b>(403,516)</b>	<b>3,369</b>	<b>3,369</b>	<b>33,500</b>	<b>250,000</b>	<b>426,906</b>	<b>4,819</b>	<b>57,375</b>
<b>Net change in fund balances</b>	<b>(2,511,313)</b>	<b>(284,437)</b>	<b>(263,038)</b>	<b>(263,038)</b>	<b>(47,709)</b>	<b>250,000</b>	<b>43,777</b>	<b>132,677</b>	<b>243,566</b>
<b>Fund balance as of January 1</b>	<b>3,489,695</b>	<b>461,593</b>	<b>1,762,582</b>	<b>1,762,582</b>	<b>421,639</b>	<b>6,378,802</b>	<b>104,307</b>	<b>680,316</b>	<b>222,344</b>
<b>Prior period adjustment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund balance as of January 1 - restated</b>	<b>3,489,695</b>	<b>461,593</b>	<b>1,762,582</b>	<b>1,762,582</b>	<b>421,639</b>	<b>6,378,802</b>	<b>104,307</b>	<b>680,316</b>	<b>222,344</b>
<b>Fund balance as of December 31</b>	<b>\$ 978,382</b>	<b>\$ 177,156</b>	<b>\$ 1,499,544</b>	<b>\$ 1,499,544</b>	<b>\$ 373,930</b>	<b>\$ 6,628,802</b>	<b>\$ 148,084</b>	<b>\$ 812,993</b>	<b>\$ 465,910</b>

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**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2006**

	Special Law Enforcement	Auditor's O&M	CRESA			Anti Profiteering	Clark County Fair	Emergency Medical Services
			Emergency Services Communication	Child Abuse Intervention Center	Narcotics Task Force			
<b>Revenues:</b>								
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales and use taxes	4,996,303	0	0	0	0	0	0	0
Excise and other taxes	0	0	2,531,429	0	0	0	0	0
Licenses & permits	0	0	0	0	0	0	0	0
Intergovernmental	0	178,644	0	239,062	139,987	0	85,623	0
Charges for services	0	387,308	0	709	12,850	0	946,306	592,751
Fines & forfeitures	0	0	0	0	24,162	0	0	163,721
Interest earnings	80,662	46,663	7,142	6,976	24,749	2,937	18,857	12,960
Donations	0	0	0	11,952	1,400	0	0	0
Other revenues	0	0	98	0	67,510	0	2,281,731	0
<b>Total revenues</b>	<b>5,076,965</b>	<b>612,615</b>	<b>2,538,669</b>	<b>258,699</b>	<b>270,658</b>	<b>2,937</b>	<b>3,332,517</b>	<b>769,432</b>
<b>Expenditures:</b>								
<b>Current:</b>								
General government	0	178,023	0	0	0	0	0	0
Public safety	0	0	175,001	412,947	394,199	0	0	656,832
Physical environment	0	0	0	0	0	0	0	0
Transportation	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	3,284,960	0
Capital outlay	0	36,300	0	0	0	0	0	0
Debt service:								
Interest and other charges	0	0	18,154	11	0	0	0	0
<b>Total expenditures</b>	<b>0</b>	<b>214,323</b>	<b>193,155</b>	<b>412,958</b>	<b>394,199</b>	<b>0</b>	<b>3,284,960</b>	<b>656,832</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>5,076,965</b>	<b>398,292</b>	<b>2,345,514</b>	<b>(154,259)</b>	<b>(123,541)</b>	<b>2,937</b>	<b>47,557</b>	<b>112,600</b>
<b>Other Financing Sources (Uses):</b>								
Sale of capital assets	0	0	0	0	0	0	0	0
Transfers in	0	0	0	186,937	122,580	0	40,000	0
Transfers out	(4,619,121)	0	(2,088,914)	0	(55,076)	0	0	0
<b>Total other financing sources (uses)</b>	<b>(4,619,121)</b>	<b>0</b>	<b>(2,088,914)</b>	<b>186,937</b>	<b>67,504</b>	<b>0</b>	<b>40,000</b>	<b>0</b>
Net change in fund balances	457,844	398,292	256,600	32,678	(56,037)	2,937	87,557	112,600
Fund balance as of January 1	1,365,396	773,719	(1,364,054)	139,622	301,056	60,285	261,385	168,902
Prior period adjustment	0	0	0	0	0	0	0	0
Fund balance as of January 1 - restated	1,365,396	773,719	(1,364,054)	139,622	301,056	60,285	261,385	168,902
Fund balance as of December 31	\$ 1,823,240	\$ 1,172,011	\$ (1,107,454)	\$ 172,300	\$ 245,019	\$ 63,222	\$ 348,942	\$ 281,502



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**Normajor Special Revenue Funds**  
**For the Year Ended December 31, 2006**

	Health Department	Mental Health Funds	Trial Court Improvement Fund	Exhibition Hall Dedicated Revenue	Tourism Promotion Area	Campus Development Fund	Metropolitan Parks District Fund	Camp Bonneville	Total
<b>Revenues:</b>									
Property taxes	\$ 0	\$ 424,753	0	0	0	0	0	0	\$ 3,793,386
Sales and use taxes	0	0	0	258,510	0	0	0	0	8,333,071
Excise and other taxes	0	4,055	0	0	917,222	0	15	0	3,459,611
Licenses & permits	2,121,569	0	0	0	0	0	0	0	7,082,671
Intergovernmental	12,456,536	23,764,465	47,913	834,827	0	0	0	5,343,524	52,225,792
Charges for services	3,068,946	647,298	0	0	0	0	750,000	0	15,078,380
Fines & forfeitures	0	0	0	0	0	0	0	0	273,656
Interest earnings	200,083	585,466	2,230	45,078	0	53	50,723	35,776	2,257,559
Donations	69,944	0	0	0	0	0	0	0	85,018
Other revenues	35,343	213,928	0	600,000	0	1,890,125	0	0	5,682,514
<b>Total revenues</b>	<b>17,952,421</b>	<b>25,639,965</b>	<b>50,143</b>	<b>1,738,415</b>	<b>917,222</b>	<b>1,890,178</b>	<b>3,447,223</b>	<b>5,379,300</b>	<b>98,271,658</b>
<b>Expenditures:</b>									
<b>Current:</b>									
General government	0	0	0	0	0	0	0	0	2,193,687
Public safety	0	0	0	0	0	0	0	0	8,506,474
Physical environment	0	0	0	0	0	0	0	0	1,970,392
Transportation	0	0	0	0	0	0	0	0	229,264
Economic environment	0	0	0	0	918,390	0	0	0	11,177,779
Health and human services	18,909,472	22,291,768	0	0	0	0	0	0	49,864,008
Culture & recreation	0	0	0	0	0	0	836,453	5,343,524	9,464,937
Capital outlay	0	0	0	0	0	0	177,864	0	214,164
Debt service:									
Interest and other charges	0	251	0	0	0	0	0	0	23,059
<b>Total expenditures</b>	<b>18,909,472</b>	<b>22,292,019</b>	<b>0</b>	<b>0</b>	<b>918,390</b>	<b>0</b>	<b>1,014,317</b>	<b>5,343,524</b>	<b>83,643,764</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(957,051)</b>	<b>3,347,946</b>	<b>50,143</b>	<b>1,738,415</b>	<b>(1,168)</b>	<b>1,890,178</b>	<b>2,432,906</b>	<b>35,776</b>	<b>14,627,894</b>
<b>Other Financing Sources (Uses):</b>									
Sale of capital assets	0	4,819	0	0	0	0	0	0	13,007
Transfers in	1,572,533	213,000	0	615	0	0	0	0	5,987,657
Transfers out	0	0	0	(982,750)	0	(2,124,621)	0	0	(13,914,141)
<b>Total other financing sources (uses)</b>	<b>1,572,533</b>	<b>217,819</b>	<b>0</b>	<b>(982,135)</b>	<b>0</b>	<b>(2,124,621)</b>	<b>0</b>	<b>0</b>	<b>(7,913,477)</b>
Net change in fund balances	615,482	3,565,765	50,143	756,280	(1,168)	(234,443)	2,432,906	35,776	6,714,417
Fund balance as of January 1	3,329,025	8,822,511	17,722	572,366	81,191	0	0	0	44,436,365
Prior period adjustment	(150,618)	0	0	0	0	0	0	0	(150,618)
Fund balance as of January 1 - restated	3,178,407	8,822,511	17,722	572,366	81,191	0	0	0	44,285,747
<b>Fund balance as of December 31</b>	<b>\$ 3,793,889</b>	<b>\$ 12,388,276</b>	<b>\$ 67,865</b>	<b>\$ 1,328,646</b>	<b>\$ 80,023</b>	<b>\$ (234,443)</b>	<b>\$ 2,432,906</b>	<b>\$ 35,776</b>	<b>\$ 51,000,164</b>