

**Clark County Washington**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2006**

	County Building	Sheriff Investigation	Special	Veteran's Assistance	Criminal Witness Assistance	Victim Assistance	Permanent Reserve	Weed Management	Developmental Disability	Substance Abuse
<b>ASSETS</b>										
Cash, cash equivalents and pooled investments	\$ 1,328,068	\$ 427,036	\$ 1,534,778	\$ 384,254	\$ 6,628,802	\$ 33,387	\$ 630,082	\$ 62,655		
Taxes receivable	0	0	10,638	0	0	0	14,664	0		
Accounts receivable	667,822	0	0	0	0	114,168	0	257,106		
Due from other funds	23,013	0	0	18,256	0	0	0	0		
Due from other governments	614	0	0	0	0	59,141	921,580	1,049,050		
Inventories	0	0	0	0	0	0	0	0		
Prepaid expenditure	0	0	15,000	998	0	0	0	27,120		
Investments	0	0	0	0	0	0	0	0		
Notes receivable	0	0	0	0	0	0	0	0		
Total assets	<u>2,019,517</u>	<u>427,036</u>	<u>1,560,416</u>	<u>403,508</u>	<u>6,628,802</u>	<u>206,696</u>	<u>1,566,326</u>	<u>1,395,931</u>		
<b>LIABILITIES AND FUND BALANCES</b>										
<b>Liabilities</b>										
Vouchers payable	379,045	0	49,832	3,046	0	14,942	318,051	457,498		
Due to other funds	60,475	240,937	134	222	0	26,116	3,794	57,679		
Due to other governments	4,644	0	0	463	0	155	0	0		
Accrued liabilities	472,833	0	268	10,541	0	17,399	9,088	17,677		
Deposits payable	124,138	8,943	0	0	0	0	0	0		
Deferred revenue	0	0	10,638	15,306	0	0	422,400	397,167		
Advance due to other funds	0	0	0	0	0	0	0	0		
Total liabilities	<u>1,041,135</u>	<u>249,880</u>	<u>60,872</u>	<u>29,578</u>	<u>0</u>	<u>58,612</u>	<u>753,333</u>	<u>930,021</u>		
<b>Fund Balances</b>										
Reserved for prepaids	0	0	15,000	998	0	0	0	27,120		
Designated for compensated absences	115,763	0	0	4,418	0	12,102	0	0		
Designated for housing, clinics, upgrades	0	0	0	0	0	0	0	0		
Unreserved, undesignated	862,619	177,156	1,484,544	368,514	6,628,802	135,982	812,993	438,790		
Total fund balances	<u>978,382</u>	<u>177,156</u>	<u>1,499,544</u>	<u>373,930</u>	<u>6,628,802</u>	<u>148,084</u>	<u>812,993</u>	<u>465,910</u>		
Total liabilities and fund balance	<u>\$ 2,019,517</u>	<u>\$ 427,036</u>	<u>\$ 1,560,416</u>	<u>\$ 403,508</u>	<u>\$ 6,628,802</u>	<u>\$ 206,696</u>	<u>\$ 1,566,326</u>	<u>\$ 1,395,931</u>		

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**Nonmajor Special Revenue Funds**  
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	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
<b>ASSETS</b>								
Cash, cash equivalents and pooled investments	\$ 1,823,240	\$ 1,179,003	\$ 892	\$ 158,629	\$ 171,126	\$ 63,222	\$ 470,506	\$ 324,478
Taxes receivable	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	18,505	18,537	0	0	44,825
Due from other funds	0	2	0	0	11,550	0	0	0
Due from other governments	0	0	0	10,000	24,286	0	307	0
Inventories	0	0	0	0	0	0	0	0
Prepaid expenditure	0	0	0	0	0	0	8,333	0
Investments	0	0	0	0	0	0	0	0
Notes receivable	0	0	0	0	217,655	0	0	0
Total assets	<u>1,823,240</u>	<u>1,179,005</u>	<u>892</u>	<u>187,134</u>	<u>443,154</u>	<u>63,222</u>	<u>479,146</u>	<u>369,303</u>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities</b>								
Vouchers payable	0	6,372	0	3,840	29,543	0	50,295	0
Due to other funds	0	0	0	4	434	0	7,071	0
Due to other governments	0	622	0	0	(75)	0	7,337	87,801
Accrued liabilities	0	0	0	10,990	0	0	16,218	0
Deposits payable	0	0	0	0	168,233	0	23,038	0
Deferred revenue	0	0	0	0	0	0	26,245	0
Advance due to other funds	0	0	1,108,346	0	0	0	0	0
Total liabilities	0	6,994	1,108,346	14,834	198,135	0	130,204	87,801
<b>Fund Balances</b>								
Reserved for prepaids	0	0	0	0	0	0	8,333	0
Designated for compensated absences	0	0	0	5,484	0	0	1,690	0
Designated for housing, clinics, upgrades	0	0	0	0	0	0	0	0
Unreserved, undesignated	1,823,240	1,172,011	(1,107,454)	166,816	245,019	63,222	338,919	281,502
Total fund balances	<u>1,823,240</u>	<u>1,172,011</u>	<u>(1,107,454)</u>	<u>172,300</u>	<u>245,019</u>	<u>63,222</u>	<u>348,942</u>	<u>281,502</u>
Total liabilities and fund balance	\$ 1,823,240	\$ 1,179,005	\$ 892	\$ 187,134	\$ 443,154	\$ 63,222	\$ 479,146	\$ 369,303

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**Nonmajor Special Revenue Funds**  
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	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	Juvenile
<b>ASSETS</b>									
Cash, cash equivalents and pooled investments	\$ 484,664	\$ 51,183	\$ 100,649	\$ 248,771	\$ 881,451	\$ 132,795	\$ 14,401,825	\$ 804,591	\$ 56,674
Taxes receivable	0	0	0	0	0	0	0	0	0
Accounts receivable	90,320	0	0	129,891	0	0	0	0	0
Due from other funds	0	0	0	0	0	0	0	0	0
Due from other governments	0	0	0	0	0	0	0	0	0
Inventories	0	0	0	0	0	0	0	0	0
Prepaid expenditure	0	0	0	0	0	0	0	0	0
Investments	0	0	0	0	0	0	0	0	0
Notes receivable	0	0	0	0	0	0	0	0	0
Total assets	<u>574,984</u>	<u>51,183</u>	<u>100,649</u>	<u>378,662</u>	<u>881,451</u>	<u>132,795</u>	<u>14,401,825</u>	<u>804,591</u>	<u>56,674</u>
<b>LIABILITIES AND FUND BALANCES</b>									
<b>Liabilities</b>									
Vouchers payable	64	0	0	19,834	0	4,788	74,778	45,441	903
Due to other funds	0	0	0	177	0	0	0	25,914	0
Due to other governments	88,623	0	0	2,010	0	0	0	871	0
Accrued liabilities	0	0	0	63,795	0	0	0	0	0
Deposits payable	0	0	0	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	31,973	0	0	0
Advance due to other funds	0	0	0	0	0	0	0	0	0
Total liabilities	<u>88,687</u>	<u>0</u>	<u>0</u>	<u>85,816</u>	<u>0</u>	<u>36,761</u>	<u>74,778</u>	<u>72,226</u>	<u>903</u>
<b>Fund Balances</b>									
Reserved for prepaids	0	0	0	0	0	0	0	0	0
Designated for compensated absences	0	0	0	36,931	0	0	0	0	0
Designated for housing, clinics, upgrade	0	0	0	0	0	0	0	0	0
Unreserved, undesignated	486,297	51,183	100,649	255,915	881,451	96,034	14,327,047	732,365	55,771
Total fund balances	<u>486,297</u>	<u>51,183</u>	<u>100,649</u>	<u>292,846</u>	<u>881,451</u>	<u>96,034</u>	<u>14,327,047</u>	<u>732,365</u>	<u>55,771</u>
Total liabilities and fund balance	<u>\$ 574,984</u>	<u>\$ 51,183</u>	<u>\$ 100,649</u>	<u>\$ 378,662</u>	<u>\$ 881,451</u>	<u>\$ 132,795</u>	<u>\$ 14,401,825</u>	<u>\$ 804,591</u>	<u>\$ 56,674</u>

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	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>ASSETS</b>									
Cash, cash equivalents and pooled	\$ 3,548,609	\$ 12,817,055	\$ 67,865	\$ 1,328,646	\$ 80,023	\$ 0	\$ 2,531,203	\$ 0	\$ 52,756,162
Taxes receivable	0	14,664	0	0	0	0	67,037	0	107,003
Accounts receivable	435,687	332,983	0	0	0	5,594	0	0	2,115,438
Due from other funds	0	0	0	0	0	0	0	0	52,821
Due from other governments	1,385,040	377,795	0	0	0	0	0	0	3,827,813
Inventories	265,297	0	0	0	0	0	0	0	265,297
Prepaid expenditure	4,935	0	0	0	0	0	0	0	56,386
Investments	0	0	0	0	0	0	0	3,484,999	3,484,999
Notes receivable	6,690	0	0	0	0	0	0	0	224,345
	<u>5,646,258</u>	<u>13,542,497</u>	<u>67,865</u>	<u>1,328,646</u>	<u>80,023</u>	<u>5,594</u>	<u>2,598,240</u>	<u>3,484,999</u>	<u>62,890,264</u>
<b>LIABILITIES AND FUND BALANCES</b>									
<i>Liabilities</i>									
Vouchers payable	459,366	919,075	0	0	0	24,779	73,777	1,176,983	4,112,252
Due to other funds	3,696	80,750	0	0	0	212,758	23,526	0	743,687
Due to other governments	10,678	7,429	0	0	0	0	0	0	210,558
Accrued liabilities	362,748	88,047	0	0	0	0	994	0	1,070,598
Deposits payable	(177,331)	0	0	0	0	2,500	0	105,764	255,285
Deferred revenue	1,193,212	58,920	0	0	0	0	67,037	2,166,476	4,389,374
Advance due to other funds	0	0	0	0	0	0	0	0	1,108,346
	<u>1,852,369</u>	<u>1,154,221</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>240,037</u>	<u>165,334</u>	<u>3,449,223</u>	<u>11,890,100</u>
<i>Fund Balances</i>									
Reserved for prepaids	4,935	0	0	0	0	0	0	0	56,386
Designated for compensated absences	136,224	0	0	0	0	0	0	0	312,612
Designated for housing, clinics, upgrade:	0	4,976,281	0	0	0	0	0	0	4,976,281
Unreserved, undesignated	3,652,730	7,411,995	67,865	1,328,646	80,023	(234,443)	2,432,906	35,776	45,654,885
	<u>3,793,889</u>	<u>12,388,276</u>	<u>67,865</u>	<u>1,328,646</u>	<u>80,023</u>	<u>(234,443)</u>	<u>2,432,906</u>	<u>35,776</u>	<u>51,000,164</u>
	<u>\$ 5,646,258</u>	<u>\$ 13,542,497</u>	<u>\$ 67,865</u>	<u>\$ 1,328,646</u>	<u>\$ 80,023</u>	<u>\$ 5,594</u>	<u>\$ 2,598,240</u>	<u>\$ 3,484,999</u>	<u>\$ 62,890,264</u>