

Clark County Washington
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2007

	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	\$ 314,848	\$ 0	\$ 0	\$ 0	\$ 530,028	\$ 0
Sales and use taxes	0	0	0	0	0	0	0	0
Excise and other taxes	0	0	1,875	0	0	0	3,170	0
Licenses & permits	3,849,801	0	0	0	0	0	0	0
Intergovernmental	0	0	1	17,957	0	260,564	3,263,294	5,904,921
Charges for services	5,627,228	0	0	303,359	0	0	0	16,854
Fines & forfeitures	0	65,497	0	0	0	0	0	0
Interest earnings	21,787	8,992	70,684	19,989	0	6,059	39,899	12,108
Donations	0	7,500	0	0	0	0	0	0
Other revenues	465	4,913	62	0	0	0	891	6,755
Total revenues	9,499,281	86,902	387,470	341,305	0	266,623	3,837,282	5,940,638
Expenditures:								
Current:								
General government	0	0	0	362,182	0	0	0	0
Public safety	4,033,287	0	0	0	0	0	0	0
Physical environment	0	0	0	0	0	796,769	0	0
Economic environment	9,231,663	0	743,260	0	0	0	0	0
Health and human services	0	0	0	0	0	0	3,688,953	5,722,411
Culture & recreation	0	0	0	0	0	0	0	0
Capital outlay								
General government	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	0	0
Culture & recreation	0	0	0	0	0	0	0	0
Debt service:								
Interest and other charges	3,517	0	0	0	0	0	1	4,065
Total expenditures	13,268,467	0	743,260	362,182	0	796,769	3,688,954	5,726,476
Excess (deficiency) of revenues over expenditures	(3,769,186)	86,902	(355,790)	(20,877)	0	(530,146)	148,328	214,162
Other Financing Sources (Uses):								
Sale of capital assets	0	0	5,239	0	0	0	8,808	0
Transfers in	1,803,279	0	0	33,500	0	453,635	0	41,175
Transfers out	0	(40,000)	0	0	0	0	0	0
Total other financing sources (uses)	1,803,279	(40,000)	5,239	33,500	0	453,635	8,808	41,175
Net change in fund balances	(1,965,907)	46,902	(350,551)	12,623	0	(76,511)	157,136	255,337
Fund balance as of January 1	978,382	177,156	1,499,544	373,930	6,628,802	148,084	812,993	465,910
Prior period adjustment	0	0	0	0	0	0	0	0
Fund balance as of January 1 - restated	978,382	177,156	1,499,544	373,930	6,628,802	148,084	812,993	465,910
Fund balance as of December 31	\$ (987,525)	\$ 224,058	\$ 1,148,993	\$ 386,553	\$ 6,628,802	\$ 71,573	\$ 970,129	\$ 721,247

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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
Revenues:								
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales and use taxes	4,876,342	0	0	0	0	0	0	0
Excise and other taxes	0	0	2,728,781	0	0	0	0	0
Licenses & permits	0	0	0	0	0	0	0	0
Intergovernmental	0	195,242	0	328,616	262,109	0	97,106	0
Charges for services	0	336,054	0	1,615	11,375	0	1,018,499	551,009
Fines & forfeitures	0	0	0	0	26,622	0	0	39,833
Interest earnings	91,316	69,572	22,295	5,765	27,504	3,298	28,875	16,023
Donations	0	0	0	26,052	0	0	0	0
Other revenues	0	0	0	0	156,787	0	2,478,187	0
Total revenues	<u>4,967,658</u>	<u>600,868</u>	<u>2,751,076</u>	<u>362,048</u>	<u>484,397</u>	<u>3,298</u>	<u>3,622,667</u>	<u>606,865</u>
Expenditures:								
Current:								
General government	0	183,409	0	0	0	0	0	0
Public safety	0	0	234,517	717,875	406,144	0	0	748,165
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	3,627,781	0
Capital outlay								
General government	0	51,197	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	0	0
Culture & recreation	0	0	0	0	0	0	0	0
Debt service:								
Interest and other charges	0	0	28,122	929	0	0	9	0
Total expenditures	<u>0</u>	<u>234,606</u>	<u>262,639</u>	<u>718,804</u>	<u>406,144</u>	<u>0</u>	<u>3,627,790</u>	<u>748,165</u>
Excess (deficiency) of revenues over expenditures	4,967,658	366,262	2,488,437	(356,756)	78,253	3,298	(5,123)	(141,300)
Other Financing Sources (Uses):								
Sale of capital assets	0	0	0	0	0	0	0	0
Transfers in	0	0	0	301,563	0	0	147,514	0
Transfers out	(5,337,194)	(184,596)	(727,589)	0	(55,076)	0	(60,000)	0
Total other financing sources (uses)	<u>(5,337,194)</u>	<u>(184,596)</u>	<u>(727,589)</u>	<u>301,563</u>	<u>(55,076)</u>	<u>0</u>	<u>87,514</u>	<u>0</u>
Net change in fund balances	(369,536)	181,666	1,760,848	(55,193)	23,177	3,298	82,391	(141,300)
Fund balance as of January 1	1,823,240	1,172,011	(1,107,454)	172,300	245,019	63,222	348,942	281,502
Prior period adjustment	0	0	0	(47,890)	0	0	0	0
Fund balance as of January 1 - restated	<u>1,823,240</u>	<u>1,172,011</u>	<u>(1,107,454)</u>	<u>124,410</u>	<u>245,019</u>	<u>63,222</u>	<u>348,942</u>	<u>281,502</u>
Fund balance as of December 31	<u>\$ 1,453,704</u>	<u>\$ 1,353,677</u>	<u>\$ 653,394</u>	<u>\$ 69,217</u>	<u>\$ 268,196</u>	<u>\$ 66,520</u>	<u>\$ 431,333</u>	<u>\$ 140,202</u>

Clark County Washington
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Nonmajor Special Revenue Funds
For the Year Ended December 31, 2007

	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	3,050,882	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	0	0	0	0	0	62,176	0	0
Charges for services	1,099,903	30,000	1,500	1,079,229	0	0	0	472,300
Fines & forfeitures	0	0	0	0	0	0	0	0
Interest earnings	19,173	20,923	0	30,816	39,699	9,964	732,013	45,854
Donations	0	0	0	0	0	0	0	0
Other revenues	134,825	27,793	0	0	0	0	0	488,664
Total revenues	1,253,901	78,716	1,500	1,110,045	3,090,581	72,140	732,013	1,006,818
Expenditures:								
Current:								
General government	0	0	1,680	1,922,084	0	0	0	0
Public safety	819,912	0	0	0	0	46,037	0	908,115
Physical environment	0	0	0	0	0	0	686,391	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	76	0	0	0	0	0	0
Capital outlay								
General government	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	0	366,713
Culture & recreation	0	439,894	0	0	0	0	0	0
Debt service:								
Interest and other charges	0	0	0	1	0	0	0	0
Total expenditures	819,912	439,970	1,680	1,922,085	0	46,037	686,391	1,274,828
Excess (deficiency) of revenues over expenditures	433,989	(361,254)	(180)	(812,040)	3,090,581	26,103	45,622	(268,010)
Other Financing Sources (Uses):								
Sale of capital assets	0	1,000	0	0	0	0	0	0
Transfers in	0	815,000	0	1,461,402	0	0	0	0
Transfers out	(486,298)	(571,956)	0	0	(3,405,997)	0	0	0
Total other financing sources (uses)	(486,298)	244,044	0	1,461,402	(3,405,997)	0	0	0
Net change in fund balances	(52,309)	(117,210)	(180)	649,362	(315,416)	26,103	45,622	(268,010)
Fund balance as of January 1	486,297	51,183	100,649	292,846	881,451	96,034	14,327,047	732,365
Prior period adjustment	0	0	0	0	0	0	0	0
Fund balance as of January 1 - restated	486,297	51,183	100,649	292,846	881,451	96,034	14,327,047	732,365
Fund balance as of December 31	\$ 433,988	\$ (66,027)	\$ 100,469	\$ 942,208	\$ 566,035	\$ 122,137	\$ 14,372,669	\$ 464,355

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	Juvenile	Health Department	Mental Health Funds	Trial Court Improvement Fund	Exhibition Hall Dedicated Revenue	Tourism Promotion Area	Campus Development Fund	Metropolitan Parks District Fund
Revenues:								
Property taxes	\$ 0	\$ 0	\$ 530,028	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,880,292
Sales and use taxes	0	0	0	0	288,992	0	0	0
Excise and other taxes	0	0	3,171	0	0	923,857	0	17
Licenses & permits	0	1,997,482	0	0	0	0	0	0
Intergovernmental	0	10,407,039	27,223,211	139,968	689,309	0	0	0
Charges for services	0	3,827,936	602,253	0	0	0	0	0
Fines & forfeitures	0	0	0	0	0	0	0	0
Interest earnings	2,944	178,055	790,241	6,348	81,059	0	162,879	179,758
Donations	0	115,902	0	0	0	0	0	0
Other revenues	1,906	41,777	148,252	0	600,000	0	4,171,565	0
Total revenues	4,850	16,568,191	29,297,156	146,316	1,659,360	923,857	4,334,444	3,060,067
Expenditures:								
Current:								
General government	0	0	0	0	0	0	3,443	0
Public safety	6,684	0	0	0	0	0	0	0
Physical environment	0	0	0	0	0	0	0	0
Economic environment	0	0	(1,742)	0	0	918,132	0	0
Health and human services	0	17,880,004	28,344,327	0	0	0	0	0
Culture & recreation	0	0	0	0	0	0	0	290,222
Capital outlay								
General government	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	0	0
Culture & recreation	0	0	0	0	165,599	0	0	240,858
Debt service:								
Interest and other charges	0	0	679	0	0	0	0	0
Total expenditures	6,684	17,880,004	28,343,264	0	165,599	918,132	3,443	531,080
Excess (deficiency) of revenues over expenditures	(1,834)	(1,311,813)	953,892	146,316	1,493,761	5,725	4,331,001	2,528,987
Other Financing Sources (Uses):								
Sale of capital assets	0	0	8,809	0	0	0	1,000,000	516
Transfers in	0	1,553,581	142,000	0	0	0	3,789,256	0
Transfers out	0	0	0	(50,000)	(988,700)	0	(5,309,400)	0
Total other financing sources (uses)	0	1,553,581	150,809	(50,000)	(988,700)	0	(520,144)	516
Net change in fund balances	(1,834)	241,768	1,104,701	96,316	505,061	5,725	3,810,857	2,529,503
Fund balance as of January 1	55,771	3,793,889	12,388,276	67,865	1,328,646	80,023	(234,443)	2,432,906
Prior period adjustment	0	(463,423)	0	0	0	0	0	0
Fund balance as of January 1 - restated	55,771	3,330,466	12,388,276	67,865	1,328,646	80,023	(234,443)	2,432,906
Fund balance as of December 31	\$ 53,937	\$ 3,572,234	\$ 13,492,977	\$ 164,181	\$ 1,833,707	\$ 85,748	\$ 3,576,414	\$ 4,962,409

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Nonmajor Special Revenue Funds
For the Year Ended December 31, 2007

	Camp Bonneville	Mental Health Tax Fund	Law & Justice Sales Tax	Clark County Public Facility District	Total
Revenues:					
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,255,196
Sales and use taxes	0	3,281,100	2,938,195	856,923	15,292,434
Excise and other taxes	0	0	0	0	3,660,871
Licenses & permits	0	0	0	0	5,847,283
Intergovernmental	8,081,045	0	0	764,547	57,697,105
Charges for services	0	0	0	0	14,979,114
Fines & forfeitures	0	0	0	0	131,952
Interest earnings	19,477	0	0	122,073	2,885,442
Donations	0	0	0	0	149,454
Other revenues	0	0	0	0	8,262,842
Total revenues	<u>8,100,522</u>	<u>3,281,100</u>	<u>2,938,195</u>	<u>1,743,543</u>	<u>113,161,693</u>
Expenditures:					
Current:					
General government	0	0	0	0	2,472,798
Public safety	0	0	0	0	7,920,736
Physical environment	0	0	0	0	1,483,160
Economic environment	0	0	0	0	10,891,313
Health and human services	0	0	0	0	55,635,695
Culture & recreation	8,296,131	0	0	1,477,510	13,691,720
Capital outlay					
General government	0	0	0	0	51,197
Public safety	0	0	0	0	366,713
Culture & recreation	0	0	0	0	846,351
Debt service:					
Interest and other charges	0	0	0	0	37,323
Total expenditures	<u>8,296,131</u>	<u>0</u>	<u>0</u>	<u>1,477,510</u>	<u>93,397,006</u>
Excess (deficiency) of revenues over expenditures	(195,609)	3,281,100	2,938,195	266,033	19,764,687
Other Financing Sources (Uses):					
Sale of capital assets	0	0	0	0	1,024,372
Transfers in	0	0	0	0	10,541,905
Transfers out	0	0	(2,500,000)	0	(19,716,806)
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>(2,500,000)</u>	<u>0</u>	<u>(8,150,529)</u>
Net change in fund balances	(195,609)	3,281,100	438,195	266,033	11,614,158
Fund balance as of January 1	35,776	0	0	0	51,000,164
Prior period adjustment	116,060	0	0	1,866,594	1,471,341
Fund balance as of January 1 - restated	<u>151,836</u>	<u>0</u>	<u>0</u>	<u>1,866,594</u>	<u>52,471,505</u>
Fund balance as of December 31	<u>\$ (43,773)</u>	<u>\$ 3,281,100</u>	<u>\$ 438,195</u>	<u>\$ 2,132,627</u>	<u>\$ 64,085,663</u>