

Clark County Washington
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	County Building	Sheriff Special Investigation	Veteran's Assistance	Criminal Victim Witness Assistance	Permanent Reserve	Weed Management	Developmental Disability	Substance Abuse
ASSETS								
Cash, cash equivalents and pooled investments	\$ 101,532	\$ 273,182	\$ 1,034,282	\$ 370,400	\$ 6,628,802	\$ 87,837	\$ 549,154	\$ 1,703,688
Taxes receivable	0	0	16,593	0	0	0	29,144	0
Interest and penalties receivable	0	0	0	0	0	0	0	0
Accounts receivable	253,762	0	0	0	0	36,886	0	64,960
Due from other funds	321,279	0	0	0	0	0	0	616,371
Due from other governments	5	0	0	10,154	0	30,629	1,474,180	598,069
Prepaid expenditure	0	0	15,000	0	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>676,578</u>	<u>273,182</u>	<u>1,065,875</u>	<u>380,554</u>	<u>6,628,802</u>	<u>155,352</u>	<u>2,052,478</u>	<u>3,010,208</u>
LIABILITIES AND FUND BALANCES								
<i>Liabilities</i>								
Vouchers payable	297,301	2,113	34,270	4,424	0	40,656	290,885	670,703
Due to other funds	2,817,287	0	0	390	0	5,940	8	89,814
Due to other governments	28,577	0	0	0	0	57	0	0
Accrued liabilities	244,414	0	350	14,234	0	19,414	16,968	26,330
Deposits payable	9,654	11,442	0	0	0	0	0	0
Deferred revenue	0	0	16,593	0	0	0	29,144	0
Advance due to other governments	0	0	0	0	0	0	547,917	863,486
Total liabilities	<u>3,397,233</u>	<u>13,555</u>	<u>51,213</u>	<u>19,048</u>	<u>0</u>	<u>66,067</u>	<u>884,922</u>	<u>1,650,333</u>
<i>Fund Balances</i>								
Reserved for prepaid and inventories	0	0	15,000	0	0	0	0	27,120
Reserved for maintenance & Debt Service								
Designated for compensated absences	76,971	0	0	5,763	0	14,627	0	0
Designated for housing, clinics, upgrades	0	0	0	0	0	0	0	0
Unreserved, undesignated	(2,797,626)	259,627	999,662	355,743	6,628,802	74,658	1,167,556	1,332,755
Total fund balances	<u>(2,720,655)</u>	<u>259,627</u>	<u>1,014,662</u>	<u>361,506</u>	<u>6,628,802</u>	<u>89,285</u>	<u>1,167,556</u>	<u>1,359,875</u>
Total liabilities and fund balance	<u>\$ 676,578</u>	<u>\$ 273,182</u>	<u>\$ 1,065,875</u>	<u>\$ 380,554</u>	<u>\$ 6,628,802</u>	<u>\$ 155,352</u>	<u>\$ 2,052,478</u>	<u>\$ 3,010,208</u>

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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
ASSETS								
Cash, cash equivalents and pooled investments	\$ 727,617	\$ 1,552,188	\$ 445,788	\$ 30,009	\$ 152,152	\$ 69,413	\$ 434,315	\$ 188,158
Taxes receivable	0	0	0	0	0	0	0	0
Interest and penalties receivable	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	53,000	3,234	0	6,237	112,581
Due from other funds	0	35	0	47,000	0	0	0	0
Due from other governments	0	0	0	0	33,764	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	<u>727,617</u>	<u>1,552,223</u>	<u>445,788</u>	<u>130,009</u>	<u>189,150</u>	<u>69,413</u>	<u>440,552</u>	<u>300,739</u>
LIABILITIES AND FUND BALANCES								
<i>Liabilities</i>								
Vouchers payable	0	30,893	0	9,359	21,469	0	102,414	0
Due to other funds	0	0	0	527	2,047	0	7,975	0
Due to other governments	0	46	0	8	19	0	2,846	69,305
Accrued liabilities	0	0	0	14,893	0	0	11,585	0
Deposits payable	0	0	0	0	171,796	0	23,172	0
Deferred revenue	0	0	0	0	0	0	5,367	0
Advance due to other governments	0	0	0	0	0	0	0	0
Total liabilities	<u>0</u>	<u>30,939</u>	<u>0</u>	<u>24,787</u>	<u>195,331</u>	<u>0</u>	<u>153,359</u>	<u>69,305</u>
<i>Fund Balances</i>								
Reserved for prepaid and inventories	0	0	0	0	0	0	0	0
Reserved for maintenance & Debt Service								
Designated for compensated absences	0	0	0	8,661	0	0	2,611	0
Designated for housing, clinics, upgrades	0	0	0	0	0	0	0	0
Unreserved, undesignated	727,617	1,521,284	445,788	96,561	(6,181)	69,413	284,582	231,434
Total fund balances	<u>727,617</u>	<u>1,521,284</u>	<u>445,788</u>	<u>105,222</u>	<u>(6,181)</u>	<u>69,413</u>	<u>287,193</u>	<u>231,434</u>
Total liabilities and fund balance	<u>\$ 727,617</u>	<u>\$ 1,552,223</u>	<u>\$ 445,788</u>	<u>\$ 130,009</u>	<u>\$ 189,150</u>	<u>\$ 69,413</u>	<u>\$ 440,552</u>	<u>\$ 300,739</u>

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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
ASSETS								
Cash, cash equivalents and pooled investments	\$ 363,507	\$ 255,656	\$ 100,469	\$ 849,563	\$ 239,357	\$ 164,860	\$ 14,568,926	\$ 709,734
Taxes receivable	0	0	0	0	0	0	0	0
Interest and penalties receivable	0	0	0	0	0	0	0	0
Accounts receivable	103,242	0	0	98,271	0	0	0	20,617
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	466,749	255,656	100,469	947,834	239,357	164,860	14,568,926	730,351
LIABILITIES AND FUND BALANCES								
<i>Liabilities</i>								
Vouchers payable	25	138,759	0	14,001	0	25,208	59,893	51,000
Due to other funds	0	0	0	301	151,499	0	0	38,356
Due to other governments	48,264	0	0	3,708	0	0	0	1,078
Accrued liabilities	0	0	0	44,788	0	0	0	0
Deposits payable	0	0	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	89,105	0	0
Advance due to other governments	0	0	0	0	0	0	0	0
Total liabilities	48,289	138,759	0	62,798	151,499	114,313	59,893	90,434
<i>Fund Balances</i>								
Reserved for prepaid and inventories	0	0	0	0	0	0	0	0
Reserved for maintenance & Debt Service								
Designated for compensated absences	0	0	0	46,897	0	0	0	0
Designated for housing, clinics, upgrades	0	0	0	0	0	0	0	0
Unreserved, undesignated	418,460	116,897	100,469	838,139	87,858	50,547	14,509,033	639,917
Total fund balances	418,460	116,897	100,469	885,036	87,858	50,547	14,509,033	639,917
Total liabilities and fund balance	\$ 466,749	\$ 255,656	\$ 100,469	\$ 947,834	\$ 239,357	\$ 164,860	\$ 14,568,926	\$ 730,351

Clark County Washington
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	Juvenile	Health Department	Mental Health Funds	Trial Court Improvement Fund	Exhibition Hall Dedicated Revenue	Tourism Promotion Area	Campus Development Fund	Metropolitan Parks District Fund
ASSETS								
Cash, cash equivalents and pooled investments	\$ 52,094	\$ 1,062,445	\$ 17,913,279	\$ 327,588	\$ 1,950,220	\$ 80,591	\$ 4,234,665	\$ 7,475,440
Taxes receivable	0	0	29,144	0	0	0	0	153,546
Interest and penalties receivable	0	0	0	0	0	0	0	0
Accounts receivable	358	110,706	117,320	0	0	0	16,002	0
Due from other funds	0	0	393,668	0	0	0	0	0
Due from other governments	0	2,050,659	599,345	0	0	0	0	0
Prepaid expenditure	0	4,465	157,593	0	0	0	0	900
Investments	0	0	0	0	0	0	0	0
Notes receivable	0	4,121	0	0	0	0	0	0
Total assets	52,452	3,232,396	19,210,349	327,588	1,950,220	80,591	4,250,667	7,629,886
LIABILITIES AND FUND BALANCES								
<i>Liabilities</i>								
Vouchers payable	510	598,862	2,825,759	0	0	0	4,465	299,809
Due to other funds	0	9,709	966	245,000	0	0	858,115	32,796
Due to other governments	0	3,477	2,722	0	0	0	23,385	7
Accrued liabilities	0	459,736	137,529	0	0	0	(10,307)	12,626
Deposits payable	0	(19,867)	0	0	0	0	2,500	0
Deferred revenue	0	113,716	29,144	0	0	0	0	153,546
Advance due to other governments	0	0	60,796	0	0	0	0	0
Total liabilities	510	1,165,633	3,056,916	245,000	0	0	878,158	498,784
<i>Fund Balances</i>								
Reserved for prepaid and inventories	0	4,465	157,593	0	0	0	0	900
Reserved for maintenance & Debt Service							1,000,000	
Designated for compensated absences	0	157,649	0	0	0	0	0	4,640
Designated for housing, clinics, upgrades	0	0	4,374,000	0	0	0	0	0
Unreserved, undesignated	51,942	1,904,649	11,621,840	82,588	1,950,220	80,591	2,372,509	7,125,562
Total fund balances	51,942	2,066,763	16,153,433	82,588	1,950,220	80,591	3,372,509	7,131,102
Total liabilities and fund balance	\$ 52,452	\$ 3,232,396	\$ 19,210,349	\$ 327,588	\$ 1,950,220	\$ 80,591	\$ 4,250,667	\$ 7,629,886

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	Camp Bonneville	Mental Health Sales Tax Fund	Law & Justice Sales Tax Fund	Clark County Public Facility District	Total
ASSETS					
Cash, cash equivalents and pooled investments	\$ 0	\$ 3,826,799	\$ 330,662	\$ 122,011	\$ 68,976,383
Taxes receivable	0	0	0	0	228,427
Interest and penalties receivable	0	0	0	6,704	6,704
Accounts receivable	0	0	0	0	997,176
Due from other funds	0	0	0	0	1,378,353
Due from other governments	432,369	0	0	0	5,229,174
Prepaid expenditure	0	0	0	0	205,078
Investments	1,284,490	0	0	0	1,284,490
Notes receivable	0	0	0	2,294,007	2,298,128
Total assets	<u>1,716,859</u>	<u>3,826,799</u>	<u>330,662</u>	<u>2,422,722</u>	<u>80,603,913</u>
LIABILITIES AND FUND BALANCES					
<i>Liabilities</i>					
Vouchers payable	841,356	189,327	0	360	6,553,821
Due to other funds	0	1,194,458	328,935	0	5,784,123
Due to other governments	0	0	0	0	183,499
Accrued liabilities	0	0	0	0	992,560
Deposits payable	785,522	0	0	0	984,219
Deferred revenue	28,963	0	0	2,294,007	2,759,585
Advance due to other governments	0	0	0	0	1,472,199
Total liabilities	<u>1,655,841</u>	<u>1,383,785</u>	<u>328,935</u>	<u>2,294,367</u>	<u>18,730,006</u>
<i>Fund Balances</i>					
Reserved for prepaid and inventories	0	0	0	0	205,078
Reserved for maintenance & debt service					1,000,000
Designated for compensated absences	0	0	0	0	317,819
Designated for housing, clinics, upgrades	0	0	0	0	4,374,000
Unreserved, undesignated	61,018	2,443,014	1,727	128,355	55,977,010
Total fund balances	<u>61,018</u>	<u>2,443,014</u>	<u>1,727</u>	<u>128,355</u>	<u>61,873,907</u>
Total liabilities and fund balance	<u>\$ 1,716,859</u>	<u>\$ 3,826,799</u>	<u>\$ 330,662</u>	<u>\$ 2,422,722</u>	<u>\$ 80,603,913</u>