

**Clark County Washington**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2008**

	County Building	Sheriff Special Investigation	Veteran's Assistance	Criminal Victim Witness Assistance	Permanent Reserve	Weed Management	Developmental Disability	Substance Abuse
<b>Revenues:</b>								
Property taxes	\$ 0	\$ 0	\$ 323,072	\$ 0	\$ 0	\$ 0	\$ 590,218	\$ 0
Sales and use taxes	0	0	0	0	0	0	0	0
Excise and other taxes	0	0	1,293	0	0	0	2,299	0
Licenses & permits	2,786,600	0	0	0	0	0	0	0
Intergovernmental	19,860	0	0	30,256	0	289,724	3,857,494	5,094,855
Charges for services	4,627,508	0	0	287,923	0	0	0	18,839
Fines & forfeitures	0	60,846	0	0	0	0	0	0
Interest earnings	14	10,598	43,531	15,426	0	2,913	34,358	68,702
Donations	0	4,916	0	0	0	0	100	1,400
Other revenues	18,200	(791)	90	0	0	0	35,395	1,922
Total revenues	7,452,182	75,569	367,986	333,605	0	292,637	4,519,864	5,185,718
<b>Expenditures:</b>								
Current:								
General government	0	0	0	392,152	0	0	0	0
Public safety	3,383,840	0	0	0	0	0	0	0
Physical environment	0	0	0	0	0	845,706	0	0
Economic environment	8,304,617	0	503,367	0	0	0	0	0
Health and human services	0	0	0	0	0	0	4,324,365	7,420,771
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	43,733	0	0	0	0	0	0	0
Total expenditures	11,732,190	0	503,367	392,152	0	845,706	4,324,365	7,420,771
Excess (deficiency) of revenues over expenditures	(4,280,008)	75,569	(135,381)	(58,547)	0	(553,069)	195,499	(2,235,053)
<b>Other Financing Sources (Uses):</b>								
Sale of capital assets	0	0	1,050	0	0	0	1,928	0
Transfers in	2,546,878	0	0	33,500	0	570,781	0	2,963,479
Transfers out	0	(40,000)	0	0	0	0	0	(89,798)
Total other financing sources (uses)	2,546,878	(40,000)	1,050	33,500	0	570,781	1,928	2,873,681
Net change in fund balances	(1,733,130)	35,569	(134,331)	(25,047)	0	17,712	197,427	638,628
Fund balance as of January 1	(987,525)	224,058	1,148,993	386,553	6,628,802	71,573	970,129	721,247
Prior period adjustment	0	0	0	0	0	0	0	0
Fund balance as of January 1 - restated	(987,525)	224,058	1,148,993	386,553	6,628,802	71,573	970,129	721,247
Fund balance as of December 31	\$ (2,720,655)	\$ 259,627	\$ 1,014,662	\$ 361,506	\$ 6,628,802	\$ 89,285	\$ 1,167,556	\$ 1,359,875

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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>Revenues:</b>								
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales and use taxes	4,563,531	0	0	0	0	0	0	0
Excise and other taxes	0	0	2,849,388	0	0	0	0	0
Licenses & permits	0	0	0	0	0	0	0	0
Intergovernmental	0	162,477	0	406,321	208,834	0	77,811	0
Charges for services	0	249,315	0	731	0	0	1,001,416	718,200
Fines & forfeitures	0	0	0	0	24,684	0	0	148,615
Interest earnings	47,576	62,754	47,813	6,287	9,454	2,893	25,103	11,317
Donations	0	0	0	16,021	25	0	0	0
Other revenues	0	0	0	0	79,240	0	2,438,217	0
Total revenues	4,611,107	474,546	2,897,201	429,360	322,237	2,893	3,542,547	878,132
<b>Expenditures:</b>								
Current:								
General government	0	232,734	0	0	0	0	0	0
Public safety	0	0	246,242	685,798	541,538	0	0	786,900
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	3,673,732	0
Capital outlay								
General government	0	30,989	0	0	0	0	2,577	0
Culture & recreation	0	0	0	0	0	0	0	0
Debt service:								
Interest and other charges	0	0	0	0	0	0	0	0
Total expenditures	0	263,723	246,242	685,798	541,538	0	3,676,309	786,900
Excess (deficiency) of revenues over expenditures	4,611,107	210,823	2,650,959	(256,438)	(219,301)	2,893	(133,762)	91,232
<b>Other Financing Sources (Uses):</b>								
Sale of capital assets	0	0	0	0	0	0	0	0
Transfers in	0	0	0	292,443	0	0	0	0
Transfers out	(5,337,194)	(43,216)	(2,858,565)	0	(55,076)	0	(10,378)	0
Total other financing sources (uses)	(5,337,194)	(43,216)	(2,858,565)	292,443	(55,076)	0	(10,378)	0
Net change in fund balances	(726,087)	167,607	(207,606)	36,005	(274,377)	2,893	(144,140)	91,232
Fund balance as of January 1	1,453,704	1,353,677	653,394	69,217	268,196	66,520	431,333	140,202
Prior period adjustment	0	0	0	0	0	0	0	0
Fund balance as of January 1 - restated	1,453,704	1,353,677	653,394	69,217	268,196	66,520	431,333	140,202
Fund balance as of December 31	\$ 727,617	\$ 1,521,284	\$ 445,788	\$ 105,222	\$ (6,181)	\$ 69,413	\$ 287,193	\$ 231,434

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	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
<b>Revenues:</b>								
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales and use taxes	0	0	0	0	2,910,651	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	9,826	0	0
Charges for services	1,240,649	0	0	1,075,146	0	0	0	345,161
Fines & forfeitures	0	0	0	0	0	0	0	0
Interest earnings	15,225	16,409	0	37,233	17,169	6,540	621,011	28,688
Donations	0	0	0	0	0	0	0	0
Other revenues	949	144	0	0	0	(50,597)	0	441,799
<b>Total revenues</b>	<b>1,256,823</b>	<b>16,553</b>	<b>0</b>	<b>1,112,379</b>	<b>2,927,820</b>	<b>(34,231)</b>	<b>621,011</b>	<b>815,648</b>
<b>Expenditures:</b>								
Current:								
General government	0	0	0	2,132,825	0	0	0	0
Public safety	838,364	0	0	0	0	37,359	0	640,086
Physical environment	0	0	0	0	0	0	484,647	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	0	0
Capital outlay								
General government	0	0	0	0	0	0	0	0
Culture & recreation	0	477,374	0	0	0	0	0	0
Debt service:								
Interest and other charges	0	0	0	0	0	0	0	0
<b>Total expenditures</b>	<b>838,364</b>	<b>477,374</b>	<b>0</b>	<b>2,132,825</b>	<b>0</b>	<b>37,359</b>	<b>484,647</b>	<b>640,086</b>
Excess (deficiency) of revenues over expenditures	418,459	(460,821)	0	(1,020,446)	2,927,820	(71,590)	136,364	175,562
<b>Other Financing Sources (Uses):</b>								
Sale of capital assets	0	0	0	0	0	0	0	0
Transfers in	0	1,215,000	0	963,274	0	0	0	0
Transfers out	(433,987)	(571,255)	0	0	(3,405,997)	0	0	0
<b>Total other financing sources (uses)</b>	<b>(433,987)</b>	<b>643,745</b>	<b>0</b>	<b>963,274</b>	<b>(3,405,997)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net change in fund balances	(15,528)	182,924	0	(57,172)	(478,177)	(71,590)	136,364	175,562
Fund balance as of January 1	433,988	(66,027)	100,469	942,208	566,035	122,137	14,372,669	464,355
Prior period adjustment	0	0	0	0	0	0	0	0
Fund balance as of January 1 - restated	433,988	(66,027)	100,469	942,208	566,035	122,137	14,372,669	464,355
Fund balance as of December 31	\$ 418,460	\$ 116,897	\$ 100,469	\$ 885,036	\$ 87,858	\$ 50,547	\$ 14,509,033	\$ 639,917

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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
<b>Revenues:</b>								
Property taxes	\$ 0	\$ 0	\$ 590,218	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,987,751
Sales and use taxes	0	0	0	0	255,129	0	0	0
Excise and other taxes	0	0	2,299	0	0	870,947	0	12
Licenses & permits	0	1,870,576	0	0	0	0	0	0
Intergovernmental	0	9,804,738	28,504,729	153,774	634,564	0	0	0
Charges for services	0	3,740,041	679,438	0	0	0	0	4,983,365
Fines & forfeitures	0	0	0	0	0	0	0	0
Interest earnings	2,222	86,708	758,882	9,633	79,201	0	188,435	284,384
Donations	0	93,496	0	0	0	0	0	0
Other revenues	4,753	44,000	164,200	0	300,000	0	4,285,220	0
Total revenues	6,975	15,639,559	30,699,766	163,407	1,268,894	870,947	4,473,655	8,255,512
<b>Expenditures:</b>								
Current:								
General government	0	0	0	0	0	0	4,466	0
Public safety	8,970	0	0	0	0	0	0	0
Physical environment	0	0	0	0	0	0	0	0
Economic environment	0	0	0	0	0	876,104	0	0
Health and human services	0	18,645,592	30,593,407	0	0	0	0	0
Culture & recreation	0	0	0	0	11,927	0	0	6,088,103
Capital outlay								
General government	0	0	0	0	0	0	0	0
Culture & recreation	0	0	0	0	46,104	0	0	(1,313)
Debt service:								
Interest and other charges	0	0	23	0	0	0	0	29
Total expenditures	8,970	18,645,592	30,593,430	0	58,031	876,104	4,466	6,086,819
Excess (deficiency) of revenues over expenditures	(1,995)	(3,006,033)	106,336	163,407	1,210,863	(5,157)	4,469,189	2,168,693
<b>Other Financing Sources (Uses):</b>								
Sale of capital assets	0	0	1,928	0	0	0	0	0
Transfers in	0	1,500,562	2,552,192	0	0	0	680,800	0
Transfers out	0	0	0	(245,000)	(1,094,350)	0	(5,353,894)	0
Total other financing sources (uses)	0	1,500,562	2,554,120	(245,000)	(1,094,350)	0	(4,673,094)	0
Net change in fund balances	(1,995)	(1,505,471)	2,660,456	(81,593)	116,513	(5,157)	(203,905)	2,168,693
Fund balance as of January 1	53,937	3,572,234	13,492,977	164,181	1,833,707	85,748	3,576,414	4,962,409
Prior period adjustment	0	0	0	0	0	0	0	0
Fund balance as of January 1 - restated	53,937	3,572,234	13,492,977	164,181	1,833,707	85,748	3,576,414	4,962,409
Fund balance as of December 31	\$ 51,942	\$ 2,066,763	\$ 16,153,433	\$ 82,588	\$ 1,950,220	\$ 80,591	\$ 3,372,509	\$ 7,131,102

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**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2008**

	Camp Bonneville	Mental Health Tax Fund	Law & Justice Sales Tax	Clark County Public Facility District	Total
<b>Revenues:</b>					
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,491,259
Sales and use taxes	0	5,327,485	4,563,532	799,359	18,419,687
Excise and other taxes	0	0	0	0	3,726,238
Licenses & permits	0	0	0	0	4,657,176
Intergovernmental	6,817,801	0	0	502,747	56,575,811
Charges for services	0	0	0	0	18,967,732
Fines & forfeitures	0	0	0	0	234,145
Interest earnings	9,486	0	0	135,525	2,685,490
Donations	0	0	0	0	115,958
Other revenues	0	0	0	0	7,762,741
Total revenues	6,827,287	5,327,485	4,563,532	1,437,631	117,636,237
<b>Expenditures:</b>					
Current:					
General government	0	0	0	0	2,762,177
Public safety	0	0	0	0	7,169,097
Physical environment	0	0	0	0	1,330,353
Economic environment	0	0	0	0	9,684,088
Health and human services	0	0	0	0	60,984,135
Culture & recreation	6,785,746	203,450	0	1,364,361	18,127,319
Capital outlay					
General government	0	0	0	0	33,566
Culture & recreation	0	0	0	0	522,165
Debt service:					
Interest and other charges	0	0	0	0	43,785
Total expenditures	6,785,746	203,450	0	1,364,361	100,656,685
					100,656,685
Excess (deficiency) of revenues over expenditures	41,541	5,124,035	4,563,532	73,270	16,979,552
<b>Other Financing Sources (Uses):</b>					
Sale of capital assets	0	0	0	0	4,906
Transfers in	63,250	0	0	0	13,382,159
Transfers out	0	(5,962,121)	(5,000,000)	0	(30,500,831)
Total other financing sources (uses)	63,250	(5,962,121)	(5,000,000)	0	(17,113,766)
Net change in fund balances	104,791	(838,086)	(436,468)	73,270	(134,214)
Fund balance as of January 1	(43,773)	3,281,100	438,195	2,132,627	64,085,663
Prior period adjustment	0	0	0	(2,077,542)	(2,077,542)
Fund balance as of January 1 - restated	(43,773)	3,281,100	438,195	55,085	62,008,121
Fund balance as of December 31	\$ 61,018	\$ 2,443,014	\$ 1,727	\$ 128,355	\$ 61,873,907