

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

	County Building Cumulative	Parks Conservation Futures	Development Impact Fees	Real Estate Excise Tax	Parks Dedicated 1/4% REET
Revenues:					
Property taxes	\$ 0	\$ 2,314,394	\$ 0	\$ 0	\$ 0
Excise and other taxes	0	9,244	0	2,335,512	1,583,474
Intergovernmental	0	1,003,697	0	0	204,458
Charges for services	0	0	2,498,464	0	150
Interest earnings	100,843	223,680	100,724	494,061	784,726
Other revenues	0	3,959	0	331,020	26,877
Total revenues	100,843	3,554,974	2,599,188	3,160,593	2,599,685
Expenditures:					
Capital outlay:					
General government	0	0	0	0	0
Transportation	0	0	51,476	0	0
Economic environment	0	0	0	0	0
Culture & recreation	0	307,041	68,417	0	6,760,995
Total expenditures	0	307,041	119,893	0	6,760,995
Excess (deficiency) of revenues over expenditures	100,843	3,247,933	2,479,295	3,160,593	(4,161,310)
Other Financing Sources (Uses):					
Sale of capital assets	0	7,512	0	0	0
Capital lease proceeds	0	0	0	0	0
Transfers in	0	1,915,630	0	0	18,356,797
Transfers out	0	(3,735,193)	(1,568,436)	(4,015,760)	(18,388,210)
Total other financing sources (uses)	0	(1,812,051)	(1,568,436)	(4,015,760)	(31,413)
Net change in fund balances	100,843	1,435,882	910,859	(855,167)	(4,192,723)
Fund balance as of January 1	2,310,093	4,230,795	8,397,185	11,763,702	19,777,323
Prior period adjustment	0	1,020,920	(484,174)	0	(1,020,920)
Fund balance as of January 1 - restated	2,310,093	5,251,715	7,913,011	11,763,702	18,756,403
Fund balance as of December 31	\$ 2,410,936	\$ 6,687,597	\$ 8,823,870	\$ 10,908,535	\$ 14,563,680

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	CVTV PEG Access Cable	Technology Reserve	Cad System Replacement	Economic Development Dedicated REET	REET Electronic Technology Fund	Campus Health District Facility	Total
Revenues:							
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,314,394
Excise and other taxes	0	0	0	749,396	0	0	4,677,626
Intergovernmental	0	0	28,986	0	152,001	0	1,389,142
Charges for services	0	162,236	0	0	0	0	2,660,850
Interest earnings	216	202,195	72,637	599,558	2,368	153,608	2,734,616
Other revenues	0	0	0	0	0	0	361,856
Total revenues	216	364,431	101,623	1,348,954	154,369	153,608	14,138,484
Expenditures:							
Capital outlay:							
General government	0	2,068,328	213,532	0	0	64,124	2,345,984
Transportation	0	0	0	0	0	0	51,476
Economic environment	60,000	0	0	0	0	0	60,000
Culture & recreation	0	0	0	399,366	0	0	7,535,819
Total expenditures	60,000	2,068,328	213,532	399,366	0	64,124	9,993,279
Excess (deficiency) of revenues over expenditures	(59,784)	(1,703,897)	(111,909)	949,588	154,369	89,484	4,145,205
Other Financing Sources (Uses):							
Sale of capital assets	0	0	0	0	0	0	7,512
Capital lease proceeds	0	0	0	0	0	0	0
Transfers in	0	5,300,000	2,476,313	0	0	0	28,048,740
Transfers out	0	(3,334,083)	(319,025)	0	0	(2,300,000)	(33,660,707)
Total other financing sources (uses)	0	1,965,917	2,157,288	0	0	(2,300,000)	(5,604,455)
Net change in fund balances	(59,784)	262,020	2,045,379	949,588	154,369	(2,210,516)	(1,459,250)
Fund balance as of January 1	65,109	3,297,667	524,792	13,519,984	0	3,556,896	67,443,546
Prior period adjustment	0	0	0	0	0	0	(484,174)
Fund balance as of January 1 - restated	65,109	3,297,667	524,792	13,519,984	0	3,556,896	66,959,372
Fund balance as of December 31	\$ 5,325	\$ 3,559,687	\$ 2,570,171	\$ 14,469,572	\$ 154,369	\$ 1,346,380	\$ 65,500,122