

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

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Project Funds	Total
<b>Revenues:</b>				
Property taxes	\$ 4,491,259	\$ 0	\$ 2,314,394	\$ 6,805,653
Sales and use taxes	18,419,687	0	0	18,419,687
Excise and other taxes	3,726,238	0	4,677,626	8,403,864
Licenses & permits	4,657,176	0	0	4,657,176
Intergovernmental	56,575,811	0	1,389,142	57,964,953
Charges for services	18,967,732	0	2,660,850	21,628,582
Fines & forfeitures	234,145	0	0	234,145
Interest earnings	2,685,490	32,031	2,734,616	5,452,137
Donations	115,958	0	0	115,958
Other revenues	7,762,741	155,156	361,856	8,279,753
Total revenues	<u>117,636,237</u>	<u>187,187</u>	<u>14,138,484</u>	<u>131,961,908</u>
<b>Expenditures:</b>				
Current:				
General government	2,762,177	0	0	2,762,177
Public safety	7,169,097	0	0	7,169,097
Physical environment	1,330,353	0	0	1,330,353
Economic environment	9,684,088	0	0	9,684,088
Health and human services	60,984,135	0	0	60,984,135
Culture & recreation	18,127,319	0	0	18,127,319
Capital outlay:				
General government	33,566	0	2,345,984	2,379,550
Transportation	0	0	51,476	51,476
Economic environment	0	0	60,000	60,000
Culture & recreation	522,165	0	7,535,819	8,057,984
Debt service:				
Principal	0	6,739,223	0	6,739,223
Interest and other charges	43,785	6,390,078	0	6,433,863
Total expenditures	<u>100,656,685</u>	<u>13,129,301</u>	<u>9,993,279</u>	<u>123,779,265</u>
Excess (deficiency) of revenues over expenditures	16,979,552	(12,942,114)	4,145,205	8,182,643
<b>Other Financing Sources (Uses):</b>				
Sale of capital assets	4,906	0	7,512	12,418
Transfers in	13,382,159	13,075,483	28,048,740	54,506,382
Transfers out	(30,500,831)	0	(33,660,707)	(64,161,538)
Total other financing sources (uses)	<u>(17,113,766)</u>	<u>13,075,483</u>	<u>(5,604,455)</u>	<u>(9,642,738)</u>
Net change in fund balances	(134,214)	133,369	(1,459,250)	(1,460,095)
Fund balance as of January 1	64,085,663	202,961	67,443,546	131,732,170
Prior period adjustment	(2,077,542)	0	(484,174)	(2,561,716)
Fund balance as of January 1 - restated	<u>62,008,121</u>	<u>202,961</u>	<u>66,959,372</u>	<u>129,170,454</u>
Fund balance as of December 31	<u>\$ 61,873,907</u>	<u>\$ 336,330</u>	<u>\$ 65,500,122</u>	<u>\$ 127,710,359</u>