

**Clark County Washington**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Capital Project Funds**  
**For the Year Ended December 31, 2006**

	Capital Acquisition	Stadium & Convention	County Building Cumulative	Parks Conservation Futures	Development Impact Fees	Building Construction	Real Estate Excise Tax	Parks Dedicated 1/4% REET
<b>Revenues:</b>								
Property taxes	\$ 0	\$ 0	\$ 0	\$ 2,125,667	\$ 0	\$ 0	\$ 0	\$ 0
Excise and other taxes	0	0	0	20,275	0	0	5,379,821	2,691,936
Intergovernmental	0	0	0	49	0	0	0	0
Charges for services	13,132	0	0	0	3,988,621	0	0	10,250
Interest earnings	1,659	834	102,511	453,609	243,037	147,645	488,788	782,330
Other revenues	0	0	0	515	0	2,329,567	1,487	7,500
Total revenues	14,791	834	102,511	2,600,115	4,231,658	2,477,212	5,870,096	3,492,016
<b>Expenditures:</b>								
Capital outlay:								
General government	0	103,405	0	0	0	444,966	0	0
Public safety	0	0	0	0	0	0	0	0
Transportation	0	0	0	0	146,450	0	0	0
Health and human services	0	0	0	0	0	0	0	0
Culture & recreation	0	0	0	5,700,952	1,175,844	0	0	1,094,837
Debt service:								
Interest and other charges	0	0	0	0	0	129,716	215,905	0
Total expenditures	0	103,405	0	5,700,952	1,322,294	574,682	215,905	1,094,837
Excess (deficiency) of revenues over expenditures	14,791	(102,571)	102,511	(3,100,837)	2,909,364	1,902,530	5,654,191	2,397,179
<b>Other Financing Sources (Uses):</b>								
Proceeds from general obligation bonds	0	0	0	0	0	0	0	0
Issuance of refunding bonds	0	0	0	0	0	13,601,750	22,639,369	0
Premiums on refunding bonds	0	0	0	0	0	1,057,641	1,720,362	0
Repayment of refunding bonds	0	0	0	0	0	(14,528,880)	(24,142,410)	0
Sale of capital assets	0	0	0	24,095	0	0	0	0
Capital lease	0	0	0	0	0	0	0	0
Refunding long term debt issued	0	0	0	0	0	0	0	0
Payment to refunded debt escrow agent	0	0	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0	0	0
Transfers out	(316,120)	(615)	0	(2,045,229)	(2,994,000)	(1,784,414)	(2,317,920)	0
Total other financing sources (uses)	(316,120)	(615)	0	(2,021,134)	(2,994,000)	(1,653,903)	(2,100,599)	0
Net change in fund balances	(301,329)	(103,186)	102,511	(5,121,971)	(84,636)	248,627	3,553,592	2,397,179
Fund balance as of January 1	301,329	103,186	2,093,252	9,012,452	8,280,623	2,739,450	7,506,983	14,921,699
Prior period adjustment	0	0	0	0	0	0	0	85,916
Fund balance as of January 1 - restated	301,329	103,186	2,093,252	9,012,452	8,280,623	2,739,450	7,506,983	15,007,615
Fund balance as of December 31	\$ 0	\$ 0	\$ 2,195,763	\$ 3,890,481	\$ 8,195,987	\$ 2,988,077	\$ 11,060,575	\$ 17,404,794

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	Tri Mountain Capital	Golf	CVTV PEG Access Cable	Information Reserve	Campus Development	Cad System Replacement	Economic Development Dedicated REET	Campus Health District Facility	Total
<b>Revenues:</b>									
Property taxes	\$	0	\$	0	\$	0	\$	0	\$ 2,125,667
Excise and other taxes	0	0	0	0	0	0	2,691,936	0	10,783,968
Intergovernmental	0	0	0	0	0	203,703	0	392,826	596,578
Charges for services	0	0	0	175,810	0	0	0	0	4,187,813
Interest earnings	1,216	2,866	2,866	269,552	3,569	25,925	444,651	24,725	2,992,917
Other revenues	0	0	0	1,098	0	0	0	0	2,340,167
<b>Total revenues</b>	<b>1,216</b>	<b>2,866</b>	<b>2,866</b>	<b>446,460</b>	<b>3,569</b>	<b>229,628</b>	<b>3,136,587</b>	<b>417,551</b>	<b>23,027,110</b>
<b>Expenditures:</b>									
<b>Capital outlay:</b>									
General government	0	0	0	2,182,802	423,654	0	0	0	3,154,827
Public safety	0	0	0	0	0	330,383	0	0	330,383
Transportation	0	0	0	0	0	0	0	0	146,450
Health and human services	0	0	0	0	0	0	0	1,768,230	1,768,230
Culture & recreation	0	0	0	0	0	0	0	0	7,971,633
Debt service:									
Interest and other charges	0	0	0	0	0	0	0	0	345,621
Total expenditures	0	0	0	2,182,802	423,654	330,383	0	1,768,230	13,717,144
Excess (deficiency) of revenues over expenditures	1,216	2,866	(1,736,342)	(420,085)	(100,755)	3,136,587	(1,350,679)	9,309,966	
<b>Other Financing Sources (Uses):</b>									
Proceeds from general obligation bonds	0	0	0	0	0	0	0	0	0
Issuance of refunding bonds	0	0	0	0	0	0	0	0	36,241,119
Premiums on refunding bonds	0	0	0	0	0	0	0	0	2,778,003
Repayment of refunding bonds	0	0	0	0	0	0	0	0	(38,671,290)
Sale of capital assets	0	0	0	0	0	0	0	0	24,095
Capital lease	0	0	0	0	0	0	0	0	0
Refunding long term debt issued	0	0	0	0	0	0	0	0	0
Payment to refunded debt escrow agent	0	0	0	2,172,262	0	370,835	0	600,000	3,143,097
Transfers in	(32,507)	0	(885,320)	(1,782)	(1,782)	(319,475)	0	(600,000)	(11,297,382)
Transfers out	(32,507)	0	1,286,942	(1,782)	51,360	0	0	0	(7,782,358)
Total other financing sources (uses)	(31,291)	2,866	(449,400)	(421,867)	(49,395)	3,136,587	(1,350,679)	1,527,608	
Net change in fund balances	31,291	58,509	5,258,307	421,867	457,030	7,741,619	1,493,133	60,420,730	
Fund balance as of January 1	0	0	0	0	0	0	0	0	(34,084)
Prior period adjustment	31,291	58,509	5,258,307	421,867	457,030	7,741,619	1,493,133	60,420,730	
Fund balance as of January 1 - restated	0	0	0	0	0	0	0	0	
Fund balance as of December 31	0	61,375	4,808,907	421,867	337,030	287,635	10,878,206	142,454	61,914,254