

Clark County Washington
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Project Funds
For the Year Ended December 31, 2007

	County Building Cumulative	Parks Conservation Futures	Development Impact Fees	Building Construction	Real Estate Excise Tax	Parks Dedicated 1/4% REET
Revenues:						
Property taxes	\$ 0	\$ 2,249,218	\$ 0	\$ 0	\$ 0	\$ 0
Excise and other taxes	0	13,416	0	0	4,038,937	2,012,464
Intergovernmental	0	83,006	0	0	0	373,757
Charges for services	0	0	5,070,300	0	0	150
Interest earnings	114,330	228,676	263,078	39,623	609,256	1,018,784
Other revenues	0	442	0	121,194	0	0
Total revenues	<u>114,330</u>	<u>2,574,758</u>	<u>5,333,378</u>	<u>160,817</u>	<u>4,648,193</u>	<u>3,405,155</u>
Expenditures:						
Capital outlay:						
General government	0	0	0	0	0	0
Transportation	0	0	126,127	0	0	0
Health and human services	0	0	0	0	0	0
Culture & recreation	0	150,458	880,946	0	0	4,048,965
Total expenditures	<u>0</u>	<u>150,458</u>	<u>1,007,073</u>	<u>0</u>	<u>0</u>	<u>4,048,965</u>
Excess (deficiency) of revenues over expenditures	114,330	2,424,300	4,326,305	160,817	4,648,193	(643,810)
Other Financing Sources (Uses):						
Sale of capital assets	0	37,456	215,560	0	0	0
Transfers in	0	1,521,361	0	8,076	0	0
Transfers out	0	(3,642,803)	(4,340,667)	(3,156,970)	(3,945,066)	(10,746)
Total other financing sources (uses)	<u>0</u>	<u>(2,083,986)</u>	<u>(4,125,107)</u>	<u>(3,148,894)</u>	<u>(3,945,066)</u>	<u>(10,746)</u>
Net change in fund balances	114,330	340,314	201,198	(2,988,077)	703,127	(654,556)
Fund balance as of January 1	2,195,763	3,890,481	8,195,987	2,988,077	11,060,575	17,404,794
Prior period adjustment	0	0	0	0	0	3,027,085
Fund balance as of January 1 - restated	<u>2,195,763</u>	<u>3,890,481</u>	<u>8,195,987</u>	<u>2,988,077</u>	<u>11,060,575</u>	<u>20,431,879</u>
Fund balance as of December 31	<u>\$ 2,310,093</u>	<u>\$ 4,230,795</u>	<u>\$ 8,397,185</u>	<u>\$ 0</u>	<u>\$ 11,763,702</u>	<u>\$ 19,777,323</u>

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	CVTV PEG Access Cable	Technology Reserve	Cad System Replacement	Economic Development Dedicated REET	Health District Campus Facility	Total
Revenues:						
Property taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,249,218
Excise and other taxes	0	0	0	2,012,464	0	8,077,281
Intergovernmental	0	0	106,191	0	0	562,954
Charges for services	0	214,209	0	0	0	5,284,659
Interest earnings	3,734	255,153	45,178	645,674	231,942	3,455,428
Other revenues	0	0	0	0	0	121,636
Total revenues	3,734	469,362	151,369	2,658,138	231,942	19,751,176
Expenditures:						
Capital outlay:						
General government	0	2,235,298	83,685	0	56,202	2,375,185
Transportation	0	0	0	0	0	126,127
Health and human services	0	0	0	0	79,542	79,542
Culture & recreation	0	0	0	16,360	0	5,096,729
Total expenditures	0	2,235,298	83,685	16,360	135,744	7,677,583
Excess (deficiency) of revenues over expenditures	3,734	(1,765,936)	67,684	2,641,778	96,198	12,073,593
Other Financing Sources (Uses):						
Sale of capital assets	0	0	0	0	3,318,244	3,571,260
Transfers in	0	1,000,000	486,298	0	0	3,015,735
Transfers out	0	(745,304)	(316,825)	0	0	(16,158,381)
Total other financing sources (uses)	0	254,696	169,473	0	3,318,244	(9,571,386)
Net change in fund balances	3,734	(1,511,240)	237,157	2,641,778	3,414,442	2,502,207
Fund balance as of January 1	61,375	4,808,907	287,635	10,878,206	142,454	61,914,254
Prior period adjustment	0	0	0	0	0	3,027,085
Fund balance as of January 1 - restated	61,375	4,808,907	287,635	10,878,206	142,454	64,941,339
Fund balance as of December 31	\$ 65,109	\$ 3,297,667	\$ 524,792	\$ 13,519,984	\$ 3,556,896	\$ 67,443,546