

AGENCY FUNDS

AGENCY FUNDS

Each of the agency funds is used to account for ad valorem taxes and other revenues received by Clark County on behalf of the entities identified in the fund titles.

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2011

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
County Health District Operating				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 31,607,168	\$ 78,554,140	\$ 79,662,776	\$ 30,498,532
In custody of other officials	114,134	9,844	-	123,978
Loaned securities	202,632	3,912,669	202,632.00	3,912,669
Interest receivable	146,279	89,819	146,279.00	89,819
	<u>32,070,213</u>	<u>82,566,472</u>	<u>80,011,687</u>	<u>34,624,998</u>
Total Assets	<u>\$ 32,070,213</u>	<u>\$ 82,566,472</u>	<u>\$ 80,011,687</u>	<u>\$ 34,624,998</u>
LIABILITIES				
Loaned securities	\$ 391,845	\$ 4,085,713	\$ 391,845	\$ 4,085,713
Amounts held for others	31,678,368	78,248,479	79,387,562	30,539,285
	<u>32,070,213</u>	<u>82,334,192</u>	<u>79,779,407</u>	<u>34,624,998</u>
Total Liabilities	<u>\$ 32,070,213</u>	<u>\$ 82,334,192</u>	<u>\$ 79,779,407</u>	<u>\$ 34,624,998</u>
County Health District Insurance Reserve				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 487,713	\$ 324,276	\$ 38,742	\$ 773,247
Loaned securities	3,127	99,200	3,127	99,200
Interest receivable	2,257	2,277	2,257	2,277
	<u>493,097</u>	<u>425,753</u>	<u>44,126</u>	<u>874,724</u>
Total Assets	<u>\$ 493,097</u>	<u>\$ 425,753</u>	<u>\$ 44,126</u>	<u>\$ 874,724</u>
LIABILITIES				
Loaned securities	\$ 6,046	\$ 103,588	\$ 6,046	\$ 103,588
Amounts held for others	487,051	319,143	35,058	771,136
	<u>493,097</u>	<u>422,731</u>	<u>41,104</u>	<u>874,724</u>
Total Liabilities	<u>\$ 493,097</u>	<u>\$ 422,731</u>	<u>\$ 41,104</u>	<u>\$ 874,724</u>
County Health District Capital Improvement				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 3,756,910	\$ 2,408,484	\$ 1,108,221	\$ 5,057,173
Loaned securities	24,085	648,787	24,085	648,787
Interest receivable	17,387	14,894	17,387	14,894
	<u>3,798,382</u>	<u>3,072,165</u>	<u>1,149,693</u>	<u>5,720,854</u>
Total Assets	<u>\$ 3,798,382</u>	<u>\$ 3,072,165</u>	<u>\$ 1,149,693</u>	<u>\$ 5,720,854</u>
LIABILITIES				
Loaned securities	\$ 46,576	\$ 677,480	\$ 46,576	\$ 677,480
Amounts held for others	3,751,806	2,362,486	1,070,918	5,043,374
	<u>3,798,382</u>	<u>3,039,966</u>	<u>1,117,494</u>	<u>5,720,854</u>
Total Liabilities	<u>\$ 3,798,382</u>	<u>\$ 3,039,966</u>	<u>\$ 1,117,494</u>	<u>\$ 5,720,854</u>

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2011
(Continued)

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
County Health District - Southern Nevada Public Health Laboratory				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 3,359,534	\$ 3,721,916	\$ 1,616,284	\$ 5,465,166
Loaned securities	21,537	701,134	21,537	701,134
Interest receivable	15,547	16,095	15,547	16,095
	<u>3,396,618</u>	<u>4,439,145</u>	<u>1,653,368</u>	<u>6,182,395</u>
Total Assets	\$ 3,396,618	\$ 4,439,145	\$ 1,653,368	\$ 6,182,395
LIABILITIES				
Loaned securities	\$ 41,646	\$ 732,143	\$ 41,646	\$ 732,143
Amounts held for others	3,354,972	3,675,445	1,580,165	5,450,252
	<u>3,396,618</u>	<u>4,407,588</u>	<u>1,621,811</u>	<u>6,182,395</u>
Total Liabilities	\$ 3,396,618	\$ 4,407,588	\$ 1,621,811	\$ 6,182,395
County Health District Bond Reserve				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 9,060,159	\$ 1,924,026	\$ 225,729	\$ 10,758,456
Loaned securities	58,084	1,380,207	58,084	1,380,207
Interest receivable	41,931	31,684	41,931	31,684
	<u>9,160,174</u>	<u>3,335,917</u>	<u>325,744</u>	<u>12,170,347</u>
Total Assets	\$ 9,160,174	\$ 3,335,917	\$ 325,744	\$ 12,170,347
LIABILITIES				
Loaned securities	\$ 112,322	\$ 1,441,248	\$ 112,322	\$ 1,441,248
Amounts held for others	9,047,852	1,821,249	140,002	10,729,099
	<u>9,160,174</u>	<u>3,262,497</u>	<u>252,324</u>	<u>12,170,347</u>
Total Liabilities	\$ 9,160,174	\$ 3,262,497	\$ 252,324	\$ 12,170,347
County Health District Employee Health Insurance				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ -	\$ 672,945	\$ 334,433	\$ 338,512
Loaned securities	-	43,428	-	\$ 43,428
Interest receivable	-	997	-	\$ 997
	<u>-</u>	<u>717,370</u>	<u>334,433</u>	<u>382,937</u>
Total Assets	\$ -	\$ 717,370	\$ 334,433	\$ 382,937
LIABILITIES				
Loaned securities	\$ -	\$ 45,348	\$ -	\$ 45,348
Amounts held for others	-	671,029	333,440	337,589
	<u>-</u>	<u>716,377</u>	<u>333,440</u>	<u>382,937</u>
Total Liabilities	\$ -	\$ 716,377	\$ 333,440	\$ 382,937

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2011
(Continued)

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
State of Nevada				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 36,936,927	\$ 335,409,902	\$ 336,597,461	\$ 35,749,368
Loaned securities	236,824	4,586,301	236,824	4,586,301
Accounts receivable	-	709,929	-	709,929
Interest receivable	170,962	105,283	170,962	105,283
Taxes receivable, delinquent	4,981,379	2,309,452	2,997,869	4,292,962
Due from other funds	-	709,929	709,929	-
Due from other governmental units	405,710	360,242	409,599	356,353
	<u>\$ 42,731,802</u>	<u>\$ 344,191,038</u>	<u>\$ 341,122,644</u>	<u>\$ 45,800,196</u>
LIABILITIES				
Loaned securities	\$ 457,963	\$ 4,789,137	\$ 457,963	\$ 4,789,137
Amounts held for others	42,273,839	335,551,871	336,814,651	41,011,059
	<u>\$ 42,731,802</u>	<u>\$ 340,341,008</u>	<u>\$ 337,272,614</u>	<u>\$ 45,800,196</u>
Boulder City				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 39,059	\$ 2,196,048	\$ 2,064,499	\$ 170,608
Loaned securities	250	21,887	250	21,887
Interest receivable	181	502	181	502
Taxes receivable, delinquent	76,915	56,831	37,068	96,678
Due from other governmental units	-	3	-	3
	<u>\$ 116,405</u>	<u>\$ 2,275,271</u>	<u>\$ 2,101,998</u>	<u>\$ 289,678</u>
LIABILITIES				
Loaned securities	\$ 484	\$ 22,855	\$ 484	\$ 22,855
Amounts held for others	115,921	2,214,667	2,063,765	266,823
	<u>\$ 116,405</u>	<u>\$ 2,237,522</u>	<u>\$ 2,064,249</u>	<u>\$ 289,678</u>
City of Henderson				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 804,213	\$ 77,378,231	\$ 77,175,953	\$ 1,006,491
Loaned securities	5,156	129,123	5,156	129,123
Interest receivable	3,722	2,964	3,722	2,964
Taxes receivable, delinquent	3,949,810	1,565,040	2,324,407	3,190,443
Due from other governmental units	-	21	-	21
	<u>\$ 4,762,901</u>	<u>\$ 79,075,379</u>	<u>\$ 79,509,238</u>	<u>\$ 4,329,042</u>
LIABILITIES				
Loaned securities	\$ 9,970	\$ 134,834	\$ 9,970	\$ 134,834
Amounts held for others	4,752,931	77,141,574	77,700,297	4,194,208
	<u>\$ 4,762,901</u>	<u>\$ 77,276,408</u>	<u>\$ 77,710,267</u>	<u>\$ 4,329,042</u>

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2011
(Continued)

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
City of Las Vegas				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 1,440,392	\$ 129,528,383	\$ 129,541,111	\$ 1,427,664
Loaned securities	9,234	183,156	9,234	183,156
Interest receivable	6,666	4,205	6,666	4,205
Taxes receivable, delinquent	4,959,627	2,325,535	3,106,969	4,178,193
Due from other governmental units	-	17	-	17
Total Assets	\$ 6,415,919	\$ 132,041,296	\$ 132,663,980	\$ 5,793,235
LIABILITIES				
Loaned securities	\$ 17,857	\$ 191,256	\$ 17,857	\$ 191,256
Amounts held for others	6,398,062	129,394,904	130,190,987	5,601,979
Total Liabilities	\$ 6,415,919	\$ 129,586,160	\$ 130,208,844	\$ 5,793,235
City of North Las Vegas				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 634,181	\$ 58,998,138	\$ 58,654,189	\$ 978,130
Loaned securities	4,066	125,485	4,066	125,485
Interest receivable	2,935	2,881	2,935	2,881
Taxes receivable, delinquent	3,520,019	1,703,180	1,908,968	3,314,231
Due from other governmental units	-	2	-	2
Total Assets	\$ 4,161,201	\$ 60,829,686	\$ 60,570,158	\$ 4,420,729
LIABILITIES				
Loaned securities	\$ 7,862	\$ 131,034	\$ 7,862	\$ 131,034
Amounts held for others	4,153,339	59,377,229	59,240,873	4,289,695
Total Liabilities	\$ 4,161,201	\$ 59,508,263	\$ 59,248,735	\$ 4,420,729
City of Mesquite				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 68,569	\$ 7,159,699	\$ 7,132,398	\$ 95,870
Loaned securities	440	12,299	440	12,299
Interest receivable	317	282	317	282
Taxes receivable, delinquent	775,692	306,226	502,495	579,423
Total Assets	\$ 845,018	\$ 7,478,506	\$ 7,635,650	\$ 687,874
LIABILITIES				
Loaned securities	\$ 850	\$ 12,843	\$ 850	\$ 12,843
Amounts held for others	844,168	6,961,056	7,130,193	675,031
Total Liabilities	\$ 845,018	\$ 6,973,899	\$ 7,131,043	\$ 687,874

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2011
(Continued)

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
Las Vegas Artesian Basin				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 8,215	\$ 823,666	\$ 820,012	\$ 11,869
Loaned securities	-	1,528	5	1,523
Interest receivable	-	38	3	35
Taxes receivable, delinquent	21,690	14,430	13,005	23,115
Due from other governmental units	8,919	-	8,919	-
	<u>38,824</u>	<u>839,662</u>	<u>841,944</u>	<u>36,542</u>
Total Assets	<u>\$ 38,824</u>	<u>\$ 839,662</u>	<u>\$ 841,944</u>	<u>\$ 36,542</u>
LIABILITIES				
Loaned securities	\$ -	\$ 1,599	\$ 9	\$ 1,590
Amounts held for others	38,824	825,021	828,893	34,952
	<u>38,824</u>	<u>826,620</u>	<u>828,902</u>	<u>36,542</u>
Total Liabilities	<u>\$ 38,824</u>	<u>\$ 826,620</u>	<u>\$ 828,902</u>	<u>\$ 36,542</u>
U.S. Fish and Wildlife				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 267,984	\$ 8,622	\$ 72,861	\$ 203,745
Loaned securities	1,718	26,139	1,718	26,139
Interest receivable	1,240	600	1,240	600
	<u>270,942</u>	<u>35,361</u>	<u>75,819</u>	<u>230,484</u>
Total Assets	<u>\$ 270,942</u>	<u>\$ 35,361</u>	<u>\$ 75,819</u>	<u>\$ 230,484</u>
LIABILITIES				
Loaned securities	\$ 3,322	\$ 27,295	\$ 3,322	\$ 27,295
Amounts held for others	267,620	6,230	70,661	203,189
	<u>270,942</u>	<u>33,525</u>	<u>73,983</u>	<u>230,484</u>
Total Liabilities	<u>\$ 270,942</u>	<u>\$ 33,525</u>	<u>\$ 73,983</u>	<u>\$ 230,484</u>
Coyote Spring Valley Groundwater Basin				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 8	\$ 930	\$ 924	\$ 14
Taxes receivable, delinquent	-	2	-	2
Due from other governmental units	212	-	212	-
	<u>220</u>	<u>932</u>	<u>1,136</u>	<u>16</u>
Total Assets	<u>\$ 220</u>	<u>\$ 932</u>	<u>\$ 1,136</u>	<u>\$ 16</u>
LIABILITIES				
Amounts held for others	\$ 220	\$ 932	\$ 1,136	\$ 16
	<u>220</u>	<u>932</u>	<u>1,136</u>	<u>16</u>
Total Liabilities	<u>\$ 220</u>	<u>\$ 932</u>	<u>\$ 1,136</u>	<u>\$ 16</u>

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2011
(Continued)

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
Lower Moapa Groundwater Basin				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 3	\$ 1,280	\$ 1,254	\$ 29
Interest receivable	47	59	26	80
	<u>50</u>	<u>1,339</u>	<u>1,280</u>	<u>109</u>
Total Assets	<u>\$ 50</u>	<u>\$ 1,339</u>	<u>\$ 1,280</u>	<u>\$ 109</u>
LIABILITIES				
Amounts held for others	\$ 50	\$ 1,313	\$ 1,254	\$ 109
	<u>50</u>	<u>1,313</u>	<u>1,254</u>	<u>109</u>
Total Liabilities	<u>\$ 50</u>	<u>\$ 1,313</u>	<u>\$ 1,254</u>	<u>\$ 109</u>
Las Vegas Constable				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 281,511	\$ 15,495,691	\$ 15,512,432	\$ 264,770
Loaned securities	1,455	30,269	1,455	30,269
Accounts receivable	41,328	-	41,328	-
Interest receivable	1,050	695	1,050	695
	<u>325,344</u>	<u>15,526,655</u>	<u>15,556,265</u>	<u>295,734</u>
Total Assets	<u>\$ 325,344</u>	<u>\$ 15,526,655</u>	<u>\$ 15,556,265</u>	<u>\$ 295,734</u>
LIABILITIES				
Loaned securities	\$ 2,813	\$ 31,607	\$ 2,813	\$ 31,607
Amounts held for others	322,531	15,406,849	15,465,253	264,127
	<u>325,344</u>	<u>15,438,456</u>	<u>15,468,066</u>	<u>295,734</u>
Total Liabilities	<u>\$ 325,344</u>	<u>\$ 15,438,456</u>	<u>\$ 15,468,066</u>	<u>\$ 295,734</u>
Coroner Impounds				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 2,085	\$ 4,895	\$ 4,618	\$ 2,362
Loaned securities	13	303	13	303
Interest receivable	10	7	10	7
	<u>2,108</u>	<u>5,205</u>	<u>4,641</u>	<u>2,672</u>
Total Assets	<u>\$ 2,108</u>	<u>\$ 5,205</u>	<u>\$ 4,641</u>	<u>\$ 2,672</u>
LIABILITIES				
Loaned securities	\$ 26	\$ 317	\$ 26	\$ 317
Amounts held for others	2,082	5,198	4,925	2,355
	<u>2,108</u>	<u>5,515</u>	<u>4,951</u>	<u>2,672</u>
Total Liabilities	<u>\$ 2,108</u>	<u>\$ 5,515</u>	<u>\$ 4,951</u>	<u>\$ 2,672</u>

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2011
(Continued)

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
Child Welfare Agency				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 311,609	\$ 1,948,809	\$ 1,840,779	\$ 419,639
Loaned securities	2,914	53,835	2,914	53,835
Accounts receivable	52,165	-	52,165	-
Interest receivable	2,104	1,236	2,104	1,236
Due from other governmental units	-	51,641	-	51,641
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 368,792</u>	<u>\$ 2,055,521</u>	<u>\$ 1,897,962</u>	<u>\$ 526,351</u>
LIABILITIES				
Loaned securities	\$ 5,636	\$ 56,216	\$ 5,636	\$ 56,216
Amounts held for others	363,156	2,058,487	1,951,508	470,135
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>\$ 368,792</u>	<u>\$ 2,114,703</u>	<u>\$ 1,957,144</u>	<u>\$ 526,351</u>
Boulder City Library District Operating				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 243,292	\$ 1,033,359	\$ 1,049,167	\$ 227,484
In custody of other officials	50	-	-	50
Loaned securities	1,560	29,184	1,560	29,184
Interest receivable	1,126	670	1,126	670
Taxes receivable, delinquent	15,106	7,350	9,943	12,513
Due from other governmental units	79,407	84,064	79,407	84,064
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 340,541</u>	<u>\$ 1,154,627</u>	<u>\$ 1,141,203</u>	<u>\$ 353,965</u>
LIABILITIES				
Loaned securities	\$ 3,016	\$ 30,475	\$ 3,016	\$ 30,475
Amounts held for others	337,525	1,218,902	1,232,937	323,490
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>\$ 340,541</u>	<u>\$ 1,249,377</u>	<u>\$ 1,235,953</u>	<u>\$ 353,965</u>
Boulder City Library District Debt Service				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 33,998	\$ 1,038,266	\$ 1,016,697	\$ 55,567
Loaned securities	218	9,082	2,171	7,129
Interest receivable	158	1,573	1,568	163
Taxes receivable, delinquent	11,598	7,292	7,182	11,708
Due from other governmental units	-	1	-	1
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 45,972</u>	<u>\$ 1,056,214</u>	<u>\$ 1,027,618</u>	<u>\$ 74,568</u>
LIABILITIES				
Loaned securities	\$ 422	\$ 7,444	\$ 422	\$ 7,444
Amounts held for others	45,550	1,035,419	1,013,845	67,124
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>\$ 45,972</u>	<u>\$ 1,042,863</u>	<u>\$ 1,014,267</u>	<u>\$ 74,568</u>

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2011
(Continued)

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
Boulder City Library Capital Construction				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 25,439	\$ 66,999	\$ 815	\$ 91,623
Loaned securities	163	11,754	163	11,754
Interest receivable	118	270	118	270
	<u>25,720</u>	<u>79,023</u>	<u>1,096</u>	<u>103,647</u>
Total Assets	\$ 25,720	\$ 79,023	\$ 1,096	\$ 103,647
LIABILITIES				
Loaned securities	\$ 315	\$ 12,274	\$ 315	\$ 12,274
Amounts held for others	25,405	66,362	394	91,373
	<u>25,720</u>	<u>78,636</u>	<u>709</u>	<u>103,647</u>
Total Liabilities	\$ 25,720	\$ 78,636	\$ 709	\$ 103,647
Las Vegas-Clark County Library District Operating				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 226,806	\$ 43,439,423	\$ 43,310,201	\$ 356,028
Loaned securities	1,454	45,675	1,454	45,675
Interest receivable	1,050	1,049	1,050	1,049
Taxes receivable, delinquent	1,412,920	693,007	828,557	1,277,370
Due from other governmental units	-	38	-	38
	<u>1,642,230</u>	<u>44,179,192</u>	<u>44,141,262</u>	<u>1,680,160</u>
Total Assets	\$ 1,642,230	\$ 44,179,192	\$ 44,141,262	\$ 1,680,160
LIABILITIES				
Loaned securities	\$ 2,812	\$ 47,695	\$ 2,812	\$ 47,695
Amounts held for others	1,639,418	43,613,071	43,620,024	1,632,465
	<u>1,642,230</u>	<u>43,660,766</u>	<u>43,622,836</u>	<u>1,680,160</u>
Total Liabilities	\$ 1,642,230	\$ 43,660,766	\$ 43,622,836	\$ 1,680,160
Las Vegas-Clark County Library District Debt Service				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 16,673	\$ 3,590,372	\$ 3,577,330	\$ 29,715
Loaned securities	-	4,619	807	3,812
Interest receivable	-	671	583	88
Taxes receivable, delinquent	190,745	57,740	107,847	140,638
Due from other governmental units	142,570	3	142,570	3
	<u>349,988</u>	<u>3,653,405</u>	<u>3,829,137</u>	<u>174,256</u>
Total Assets	\$ 349,988	\$ 3,653,405	\$ 3,829,137	\$ 174,256
LIABILITIES				
Loaned securities	\$ -	\$ 5,542	\$ 1,561	\$ 3,981
Amounts held for others	349,988	3,539,518	3,719,231	170,275
	<u>349,988</u>	<u>3,545,060</u>	<u>3,720,792</u>	<u>174,256</u>
Total Liabilities	\$ 349,988	\$ 3,545,060	\$ 3,720,792	\$ 174,256

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2011
(Continued)

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
Clark County School District Operating				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 7,381,760	\$ 841,812,040	\$ 836,429,254	\$ 12,764,546
Loaned securities	44,907	1,637,569	44,907	1,637,569
Accounts receivable	-	162,350	-	162,350
Interest receivable	32,418	37,592	32,418	37,592
Taxes receivable, delinquent	33,660,880	14,159,217	19,431,656	28,388,441
Due from other governmental units	11,159	4,609	11,159	4,609
	<u>\$ 41,131,124</u>	<u>\$ 857,813,377</u>	<u>\$ 855,949,394</u>	<u>\$ 42,995,107</u>
Total Assets				
LIABILITIES				
Loaned securities	\$ 86,840	\$ 1,709,993	\$ 86,840	\$ 1,709,993
Amounts held for others	41,044,284	829,716,031	829,475,201	41,285,114
	<u>\$ 41,131,124</u>	<u>\$ 831,426,024</u>	<u>\$ 829,562,041</u>	<u>\$ 42,995,107</u>
Total Liabilities				
Clark County School District Room Tax				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 10,095,945	\$ 58,315,901	\$ 57,383,720	\$ 11,028,126
Loaned securities	64,725	1,414,803	64,725	1,414,803
Interest receivable	46,724	32,478	46,724	32,478
Due from other governmental units	275,832	315,508	299,349	291,991
	<u>\$ 10,483,226</u>	<u>\$ 60,078,690</u>	<u>\$ 57,794,518</u>	<u>\$ 12,767,398</u>
Total Assets				
LIABILITIES				
Loaned securities	\$ 125,163	\$ 1,477,375	\$ 125,163	\$ 1,477,375
Amounts held for others	10,358,063	58,522,252	57,590,292	11,290,023
	<u>\$ 10,483,226</u>	<u>\$ 59,999,627</u>	<u>\$ 57,715,455</u>	<u>\$ 12,767,398</u>
Total Liabilities				
Henderson Library District				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 149,763	\$ 7,146,505	\$ 7,114,368	\$ 181,900
Loaned securities	960	23,336	960	23,336
Interest receivable	693	536	693	536
Taxes receivable, delinquent	254,402	107,998	145,231	217,169
Due from other governmental units	284,163	305,229	284,163	305,229
	<u>\$ 689,981</u>	<u>\$ 7,583,604</u>	<u>\$ 7,545,415</u>	<u>\$ 728,170</u>
Total Assets				
LIABILITIES				
Loaned securities	\$ 1,857	\$ 24,368	\$ 1,857	\$ 24,368
Amounts held for others	688,124	7,412,778	7,397,100	703,802
	<u>\$ 689,981</u>	<u>\$ 7,437,146</u>	<u>\$ 7,398,957</u>	<u>\$ 728,170</u>
Total Liabilities				

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2011
(Continued)

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
State Indigent				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 131,767	\$ 9,239,535	\$ 9,228,639	\$ 142,663
Loaned securities	845	18,302	845	18,302
Interest receivable	610	420	610	420
Taxes receivable, delinquent	380,311	160,293	219,842	320,762
Due from other governmental units	-	7	-	7
	<u>513,533</u>	<u>9,418,557</u>	<u>9,449,936</u>	<u>482,154</u>
Total Assets	<u>\$ 513,533</u>	<u>\$ 9,418,557</u>	<u>\$ 9,449,936</u>	<u>\$ 482,154</u>
LIABILITIES				
Loaned securities	\$ 1,634	\$ 19,112	\$ 1,634	\$ 19,112
Amounts held for others	511,899	9,178,575	9,227,432	463,042
	<u>513,533</u>	<u>9,197,687</u>	<u>9,229,066</u>	<u>482,154</u>
Total Liabilities	<u>\$ 513,533</u>	<u>\$ 9,197,687</u>	<u>\$ 9,229,066</u>	<u>\$ 482,154</u>
Wildlife Advisory Board				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 5,087	\$ 4,886	\$ 4,901	\$ 5,072
Loaned securities	33	651	33	651
Interest receivable	24	15	24	15
	<u>5,144</u>	<u>5,552</u>	<u>4,958</u>	<u>5,738</u>
Total Assets	<u>\$ 5,144</u>	<u>\$ 5,552</u>	<u>\$ 4,958</u>	<u>\$ 5,738</u>
LIABILITIES				
Loaned securities	\$ 63	\$ 679	\$ 63	\$ 679
Amounts held for others	5,081	4,834	4,856	5,059
	<u>5,144</u>	<u>5,513</u>	<u>4,919</u>	<u>5,738</u>
Total Liabilities	<u>\$ 5,144</u>	<u>\$ 5,513</u>	<u>\$ 4,919</u>	<u>\$ 5,738</u>
Employee Savings Bonds				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 163	\$ 6	\$ 3	\$ 166
Loaned securities	1	21	1	21
Interest receivable	1	-	1	-
	<u>165</u>	<u>27</u>	<u>5</u>	<u>187</u>
Total Assets	<u>\$ 165</u>	<u>\$ 27</u>	<u>\$ 5</u>	<u>\$ 187</u>
LIABILITIES				
Loaned securities	\$ 2	\$ 22	\$ 2	\$ 22
Amounts held for others	163	4	2	165
	<u>165</u>	<u>26</u>	<u>4</u>	<u>187</u>
Total Liabilities	<u>\$ 165</u>	<u>\$ 26</u>	<u>\$ 4</u>	<u>\$ 187</u>

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2011
(Continued)

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
Juvenile Court Restitution				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 10,885	\$ 346,499	\$ 318,172	\$ 39,212
Loaned securities	75	5,030	75	5,030
Interest receivable	54	115	54	115
	<u>11,014</u>	<u>351,644</u>	<u>318,301</u>	<u>44,357</u>
Total Assets	\$ 11,014	\$ 351,644	\$ 318,301	\$ 44,357
LIABILITIES				
Loaned securities	\$ 145	\$ 5,253	\$ 145	\$ 5,253
Amounts held for others	10,869	360,643	332,408	39,104
	<u>11,014</u>	<u>365,896</u>	<u>332,553</u>	<u>44,357</u>
Total Liabilities	\$ 11,014	\$ 365,896	\$ 332,553	\$ 44,357
Civil Bureau				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 100,596	\$ 1,456,767	\$ 1,468,031	\$ 89,332
Loaned securities	645	11,460	645	11,460
Interest receivable	531	263	531	263
	<u>101,772</u>	<u>1,468,490</u>	<u>1,469,207</u>	<u>101,055</u>
Total Assets	\$ 101,772	\$ 1,468,490	\$ 1,469,207	\$ 101,055
LIABILITIES				
Loaned securities	\$ 1,247	\$ 11,967	\$ 1,247	\$ 11,967
Amounts held for others	100,525	1,471,250	1,482,687	89,088
	<u>101,772</u>	<u>1,483,217</u>	<u>1,483,934</u>	<u>101,055</u>
Total Liabilities	\$ 101,772	\$ 1,483,217	\$ 1,483,934	\$ 101,055
Legal Aid Society				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 633,734	\$ 2,800,326	\$ 2,758,786	\$ 675,274
Loaned securities	4,063	86,631	4,063	86,631
Interest receivable	2,933	1,989	2,933	1,989
Due from other governmental units	86,920	16,390	86,920	16,390
	<u>727,650</u>	<u>2,905,336</u>	<u>2,852,702</u>	<u>780,284</u>
Total Assets	\$ 727,650	\$ 2,905,336	\$ 2,852,702	\$ 780,284
LIABILITIES				
Loaned securities	\$ 7,857	\$ 90,463	\$ 7,857	\$ 90,463
Amounts held for others	719,793	2,809,958	2,839,930	689,821
	<u>727,650</u>	<u>2,900,421</u>	<u>2,847,787</u>	<u>780,284</u>
Total Liabilities	\$ 727,650	\$ 2,900,421	\$ 2,847,787	\$ 780,284

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2011
(Continued)

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
Southern Nevada Regional Planning Coalition				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 309,841	\$ 136,574	\$ 71,834	\$ 374,581
Loaned securities	1,986	48,055	1,986	48,055
Accounts receivable	-	121,179	121,179	-
Interest receivable	1,434	1,103	1,434	1,103
	<u>313,261</u>	<u>306,911</u>	<u>196,433</u>	<u>423,739</u>
Total Assets	<u>\$ 313,261</u>	<u>\$ 306,911</u>	<u>\$ 196,433</u>	<u>\$ 423,739</u>
LIABILITIES				
Loaned securities	\$ 3,841	\$ 50,180	\$ 3,841	\$ 50,180
Amounts held for others	309,420	146,541	82,402	373,559
	<u>313,261</u>	<u>196,721</u>	<u>86,243</u>	<u>423,739</u>
Total Liabilities	<u>\$ 313,261</u>	<u>\$ 196,721</u>	<u>\$ 86,243</u>	<u>\$ 423,739</u>
Operation Home Front				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 833	\$ 33	\$ 20	\$ 846
Loaned securities	5	108	5	108
Interest receivable	4	2	4	2
	<u>842</u>	<u>143</u>	<u>29</u>	<u>956</u>
Total Assets	<u>\$ 842</u>	<u>\$ 143</u>	<u>\$ 29</u>	<u>\$ 956</u>
LIABILITIES				
Loaned securities	\$ 10	\$ 113	\$ 10	\$ 113
Amounts held for others	832	24	13	843
	<u>842</u>	<u>137</u>	<u>23</u>	<u>956</u>
Total Liabilities	<u>\$ 842</u>	<u>\$ 137</u>	<u>\$ 23</u>	<u>\$ 956</u>
County Payroll Benefits				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 7,488,317	\$ 311,293,827	\$ 313,158,046	\$ 5,624,098
Loaned securities	48,007	727,274	53,763	721,518
Accounts receivable	5,677	44,252	27,259	22,670
Interest receivable	34,656	16,695	34,788	16,563
Due from other governmental units	22,337		22,337	-
	<u>7,598,994</u>	<u>312,082,048</u>	<u>313,296,193</u>	<u>6,384,849</u>
Total Assets	<u>\$ 7,598,994</u>	<u>\$ 312,082,048</u>	<u>\$ 313,296,193</u>	<u>\$ 6,384,849</u>
LIABILITIES				
Loaned securities	\$ 92,835	\$ 759,440	\$ 98,847	\$ 753,428
Amounts held for others	7,506,159	313,533,012	315,407,750	5,631,421
	<u>7,598,994</u>	<u>314,292,452</u>	<u>315,506,597</u>	<u>6,384,849</u>
Total Liabilities	<u>\$ 7,598,994</u>	<u>\$ 314,292,452</u>	<u>\$ 315,506,597</u>	<u>\$ 6,384,849</u>

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2011
(Continued)

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
LVMPD Payroll Benefits				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 14,973,974	\$ 330,447,632	\$ 334,112,190	\$ 11,309,416
Loaned securities	72,408	1,450,890	72,408	1,450,890
Interest receivable	53,593	33,306	53,593	33,306
Total Assets	<u>\$ 15,099,975</u>	<u>\$ 331,931,828</u>	<u>\$ 334,238,191</u>	<u>\$ 12,793,612</u>
LIABILITIES				
Loaned securities	\$ 140,020	\$ 1,515,058	\$ 140,020	\$ 1,515,058
Amounts held for others	14,959,955	332,268,253	335,949,654	11,278,554
Total Liabilities	<u>\$ 15,099,975</u>	<u>\$ 333,783,311</u>	<u>\$ 336,089,674</u>	<u>\$ 12,793,612</u>
Other Postemployment Benefits				
ASSETS				
Due from other governmental units	\$ 296,626,702	\$ 147,236,507	\$ 18,499,367	\$ 425,363,842
Total Assets	<u>\$ 296,626,702</u>	<u>\$ 147,236,507</u>	<u>\$ 18,499,367</u>	<u>\$ 425,363,842</u>
LIABILITIES				
Amounts held for others	\$ 296,626,702	\$ 147,236,507	\$ 18,499,367	\$ 425,363,842
Total Liabilities	<u>\$ 296,626,702</u>	<u>\$ 147,236,507</u>	<u>\$ 18,499,367</u>	<u>\$ 425,363,842</u>
Public Land Management				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 205,592	\$ 8,032	\$ 5,017	\$ 208,607
Loaned securities	1,318	26,762	1,318	26,762
Interest receivable	951	614	951	614
Total Assets	<u>\$ 207,861</u>	<u>\$ 35,408</u>	<u>\$ 7,286</u>	<u>\$ 235,983</u>
LIABILITIES				
Loaned securities	\$ 2,549	\$ 27,946	\$ 2,549	\$ 27,946
Amounts held for others	205,312	5,901	3,176	208,037
Total Liabilities	<u>\$ 207,861</u>	<u>\$ 33,847</u>	<u>\$ 5,725</u>	<u>\$ 235,983</u>

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2011
(Continued)

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
Nevada State Grazing Board				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 13,229	\$ 693	\$ 324	\$ 13,598
Loaned securities	85	1,744	85	1,744
Interest receivable	61	40	61	40
	<u>13,375</u>	<u>2,477</u>	<u>470</u>	<u>15,382</u>
Total Assets	\$ 13,375	\$ 2,477	\$ 470	\$ 15,382
LIABILITIES				
Loaned securities	\$ 164	\$ 1,822	\$ 164	\$ 1,822
Amounts held for others	13,211	554	205	13,560
	<u>13,375</u>	<u>2,376</u>	<u>369</u>	<u>15,382</u>
Total Liabilities	\$ 13,375	\$ 2,376	\$ 369	\$ 15,382
Las Vegas Convention and Visitor's Authority				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 14,513,969	\$ 177,430,114	\$ 175,622,689	\$ 16,321,394
Loaned securities	93,048	2,093,878	93,048	2,093,878
Interest receivable	67,171	48,067	67,171	48,067
	<u>14,674,188</u>	<u>179,572,059</u>	<u>175,782,908</u>	<u>18,463,339</u>
Total Assets	\$ 14,674,188	\$ 179,572,059	\$ 175,782,908	\$ 18,463,339
LIABILITIES				
Loaned securities	\$ 179,935	\$ 2,186,483	\$ 179,935	\$ 2,186,483
Amounts held for others	14,494,253	177,270,516	175,487,913	16,276,856
	<u>14,674,188</u>	<u>179,456,999</u>	<u>175,667,848</u>	<u>18,463,339</u>
Total Liabilities	\$ 14,674,188	\$ 179,456,999	\$ 175,667,848	\$ 18,463,339
Miscellaneous				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 6,269,525	\$ 14,229,410	\$ 14,395,748	\$ 6,103,187
In custody of other officials	37,493,171	9,614,733	3,561,529	43,546,375
With fiscal agent	7,902,351	5,781	-	7,908,132
Loaned securities	39,383	785,530	41,932	782,981
Accounts receivable	-	68,050	68,050	-
Interest receivable	28,429	19,814	30,269	17,974
	<u>51,732,859</u>	<u>24,723,318</u>	<u>18,097,528</u>	<u>58,358,649</u>
Total Assets	\$ 51,732,859	\$ 24,723,318	\$ 18,097,528	\$ 58,358,649
LIABILITIES				
Loaned securities	\$ 76,157	\$ 822,536	\$ 81,086	\$ 817,607
Amounts held for others	51,656,702	21,188,054	15,303,714	57,541,042
	<u>51,732,859</u>	<u>22,010,590</u>	<u>15,384,800</u>	<u>58,358,649</u>
Total Liabilities	\$ 51,732,859	\$ 22,010,590	\$ 15,384,800	\$ 58,358,649

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2011
(Continued)

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
Total - All Agency Funds				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 151,897,428	\$ 2,520,397,280	\$ 2,513,430,628	\$ 158,864,080
In custody of other officials	37,607,355	9,624,577	3,561,529	43,670,403
With fiscal agent	7,902,351	5,781	-	7,908,132
Loaned securities	947,424	20,388,108	958,494	20,377,038
Accounts receivable	99,170	1,105,760	309,981	894,949
Interest receivable	685,374	471,800	689,321	467,853
Taxes receivable, delinquent	54,211,094	23,473,593	31,641,039	46,043,648
Due from other governmental units	297,943,931	148,374,282	19,844,002	426,474,211
	<u>\$ 551,294,127</u>	<u>\$ 2,723,841,181</u>	<u>\$ 2,570,434,994</u>	<u>\$ 704,700,314</u>
LIABILITIES				
Loaned securities	\$ 1,832,102	\$ 21,290,753	\$ 1,844,613	\$ 21,278,242
Amounts held for others	549,462,025	2,666,642,121	2,532,682,074	683,422,072
	<u>\$ 551,294,127</u>	<u>\$ 2,687,932,874</u>	<u>\$ 2,534,526,687</u>	<u>\$ 704,700,314</u>