NONMAJOR GOVERNMENTAL FUNDS

Clark County, Nevada
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2011

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments:				
In custody of the County Treasurer	$ 475,400,871	$ 203,100,305	$ 1,074,031,619	$ 1,752,532,795
In custody of other officials	457,574	-	-	457,574
With fiscal agent	-	51,036,113	48,991,506	100,027,619
Loaned securities	60,095,655	26,055,825	137,787,956	223,939,436
Accounts receivable	2,555,400	1,156	2,844,172	5,400,728
Interest receivable	1,380,715	964,049	3,163,061	5,507,825
Taxes receivable, delinquent	3,546,213	295,401	-	3,841,614
Special assessments receivable	1,242,520	248,011,127	-	249,253,647
Due from other funds	17,710,449	4,031,592	83,015,918	104,757,959
Due from other governmental units	42,789,211	112,427	18,166,929	61,068,567
Total Assets	$ 605,178,608	$ 533,607,995	$ 1,368,001,161	$ 2,506,787,764
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 36,756,107	$ 87,015	$ 32,028,812	$ 68,871,934
Accrued payroll	7,420,345	-	160,991	7,581,336
Due to other funds	27,130,423	587,717	79,794,203	107,512,343
Due to other governmental units	9,124,915	-	-	9,124,915
Loaned securities	62,753,477	27,208,179	143,881,839	233,843,495
Deferred revenue and other liabilities	27,530,096	247,827,170	19,988,292	295,345,558
Total Liabilities	170,715,363	275,710,081	275,854,137	722,279,581
Fund Balances:				
Nonspendable	3,100,000	-	-	3,100,000
Restricted	311,172,484	178,312,212	376,965,225	866,449,921
Committed	11,917,727	-	56,379,566	68,297,293
Assigned	108,273,034	79,585,702	658,802,233	846,660,969
Total Fund Balances	434,463,245	257,897,914	1,092,147,024	1,784,508,183
Total Liabilities and Fund Balances	$ 605,178,608	$ 533,607,995	$ 1,368,001,161	$ 2,506,787,764

Clark County, Nevada
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2011

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	$ 70,636,005	$ 7,927,795	$ -	$ 78,563,800
Special assessments	1,098,316	34,754,266	-	35,852,582
Licenses and permits	17,012,239	-	-	17,012,239
Intergovernmental revenue	312,910,511	73,402,066	100,201,690	486,514,267
Charges for services	29,127,471	-	7,544,157	36,671,628
Fines and forfeitures	2,267,512	-	-	2,267,512
Interest	6,178,934	2,936,831	14,159,142	23,274,907
Other	5,814,488	1,413,910	219,532	7,447,930
Total revenues	445,045,476	120,434,868	122,124,521	687,604,865
Expenditures:				
Salaries and wages	104,994,759	-	2,997,091	107,991,850
Employee benefits	50,874,053	-	1,160,534	52,034,587
Services and supplies	268,041,529	2,080,520	19,487,494	289,609,543
Capital outlay	27,206,919	-	170,489,282	197,696,201
Principal	-	80,405,000	-	80,405,000
Interest	-	108,994,474	169,746	109,164,220
Total expenditures	451,117,260	191,479,994	194,304,147	836,901,401
Excess (deficiency) of revenues over (under) expenditures	(6,071,784)	(71,045,126)	(72,179,626)	(149,296,536)
Other financing sources (uses):				
Transfers from other funds	75,810,013	70,940,997	94,479,432	241,230,442
Transfers to other funds	(64,774,126)	(496,940)	(107,114,063)	(172,385,129)
Total other financing sources (uses)	11,035,887	70,444,057	(12,634,631)	68,845,313
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	4,964,103	(601,069)	(84,814,257)	(80,451,223)
Fund balance:				
Beginning of year	429,499,142	258,498,983	1,176,961,281	1,864,959,406
End of year	$ 434,463,245	$ 257,897,914	$ 1,092,147,024	$ 1,784,508,183

Clark County

Reconciliation of Non-Major Special Revenue Funds (Budgetary Basis) to Non-Major Special Revenue Funds (Modified Accrual Basis)

Combining Balance Sheet

June 30, 2011

	Special Revenue Funds Budgetary Basis	Less Internally Reported Funds	Eliminations	Special Revenue Funds Modified Accrual Basis
ASSETS				
Cash and investments:				
In custody of the County Treasurer	$ 692,099,425	$ 216,698,554	$ -	$ 475,400,871
In custody of other officials	1,874,854	1,417,280	-	457,574
Loaned securities	82,630,220	22,534,565	-	60,095,655
Accounts receivable	2,626,576	71,176	-	2,555,400
Interest receivable	1,898,020	517,305	-	1,380,715
Taxes receivable, delinquent	7,843,097	4,296,884	-	3,546,213
Special assessments receivable	1,242,520	-	-	1,242,520
Due from other funds	27,877,217	10,166,768	-	17,710,449
Due from other governmental units	105,257,375	62,468,164	-	42,789,211
Total Assets	$ 923,349,304	$ 318,170,696	$ -	$ 605,178,608
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 39,083,773	$ 2,327,666	$ -	$ 36,756,107
Accrued payroll	15,396,235	7,975,890	-	7,420,345
Due to other funds	92,069,467	64,939,044	-	27,130,423
Due to other governmental units	47,499,006	38,374,091	-	9,124,915
Loaned securities	86,284,667	23,531,190	-	62,753,477
Deferred revenue and other liabilities	32,331,533	4,801,437	-	27,530,096
Total Liabilities	312,664,681	141,949,318	-	170,715,363
Fund balances:				
Nonspendable	3,100,000	-	-	3,100,000
Restricted	380,864,114	69,691,630	-	311,172,484
Committed	11,917,727	-	-	11,917,727
Assigned	214,802,782	106,529,748	-	108,273,034
Total Fund Balances	610,684,623	176,221,378	-	434,463,245
Total Liabilities and Fund Balances	$ 923,349,304	$ 318,170,696	$ -	$ 605,178,608

Clark County, Nevada

Reconciliation of Non-Major Special Revenue Funds (Budgetary Basis) to Non-Major Special Revenue Funds (Modified Accrual Basis)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year Ended June 30, 2011

	Special Revenue Funds Budgetary Basis	Less Internally Reported Funds	Eliminations	Special Revenue Funds Modified Accrual Basis
Revenues:				
Taxes	$ 242,578,104	$ 171,942,099	$ -	$ 70,636,005
Special assessments	1,098,316	-	-	1,098,316
Licenses and permits	34,934,133	17,921,894	-	17,012,239
Intergovernmental revenue	689,123,659	376,213,148	-	312,910,511
Charges for services	39,085,818	9,958,347	-	29,127,471
Fines and forfeitures	2,267,512	-	-	2,267,512
Interest	9,270,827	3,091,893	-	6,178,934
Other	7,270,877	1,456,389	-	5,814,488
Total revenues	1,025,629,246	580,583,770	-	445,045,476
Expenditures:				
Salaries and wages	206,703,553	101,708,794	-	104,994,759
Employee benefits	102,568,003	51,693,950	-	50,874,053
Services and supplies	514,585,480	246,543,951	-	268,041,529
Capital outlay	27,514,111	307,192	-	27,206,919
Total expenditures	851,371,147	400,253,887	-	451,117,260
Excess (deficiency) of revenues over (under) expenditures	174,258,099	180,329,883	-	(6,071,784)
Other financing sources (uses):				
Transfers from other funds	261,466,609	185,656,596	-	75,810,013
Transfers to other funds	(468,856,718)	(404,082,592)	-	(64,774,126)
Total other financing sources (uses)	(207,390,109)	(218,425,996)	-	11,035,887
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(33,132,010)	(38,096,113)	-	4,964,103
Fund balance:				
Beginning of year	643,816,633	214,317,491	-	429,499,142
End of year	$ 610,684,623	$ 176,221,378	$ -	$ 434,463,245