NONMAJOR GOVERNMENTAL FUNDS

Clark County, Nevada
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2012

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments:				
In custody of the County Treasurer	$ 481,473,325	$ 207,077,566	$ 976,554,602	$ 1,665,105,493
In custody of other officials	858,146	-	-	858,146
With fiscal agent	-	48,188,717	38,573,143	86,761,860
Loaned securities	95,616,909	41,536,165	195,538,179	332,691,253
Accounts receivable	1,487,215	-	900,181	2,387,396
Interest receivable	947,798	640,914	1,938,212	3,526,924
Taxes receivable, delinquent	2,850,972	237,416	-	3,088,388
Special assessments receivable	1,048,882	228,505,796	-	229,554,678
Due from other funds	13,185,604	474,653	52,562,807	66,223,064
Due from other governmental units	40,573,748	91	22,473,073	63,046,912
Total Assets	$ 638,042,599	$ 526,661,318	$ 1,288,540,197	$ 2,453,244,114
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 32,566,403	$ 60,018	$ 59,749,213	$ 92,375,634
Accrued payroll	2,707,659	-	51,789	2,759,448
Due to other funds	28,427,809	712,037	4,766,146	33,905,992
Due to other governmental units	15,418,545	-	17,500,561	32,919,106
Loaned securities	98,041,290	42,589,321	200,496,090	341,126,701
Deferred revenue and other liabilities	20,081,799	228,548,853	20,363,107	268,993,759
Total Liabilities	197,243,505	271,910,229	302,926,906	772,080,640
Fund Balances:				
Nonspendable	3,100,000	-	-	3,100,000
Restricted	310,082,191	178,159,025	324,077,683	812,318,899
Committed	11,787,431	-	33,736,861	45,524,292
Assigned	115,829,472	76,592,064	627,798,747	820,220,283
Total Fund Balances	440,799,094	254,751,089	985,613,291	1,681,163,474
Total Liabilities and Fund Balances	$ 638,042,599	$ 526,661,318	$ 1,288,540,197	$ 2,453,244,114

Clark County, Nevada
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2012

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	$ 92,271,531	$ 7,254,133	$ -	$ 99,525,664
Special assessments	1,288,360	33,988,855	-	35,277,215
Licenses and permits	17,418,208	-	-	17,418,208
Intergovernmental revenue	276,186,008	82,344,215	96,456,069	454,986,292
Charges for services	23,880,398	-	8,748,636	32,629,034
Fines and forfeitures	2,957,168	-	-	2,957,168
Interest	6,083,732	3,000,170	12,070,765	21,154,667
Other	7,652,633	505,072	801,099	8,958,804
Total revenues	427,738,038	127,092,445	118,076,569	672,907,052
Expenditures:				
Salaries and wages	105,023,630	-	2,475,840	107,499,470
Employee benefits	49,418,095	-	1,075,054	50,493,149
Services and supplies	247,705,426	1,745,092	57,625,584	307,076,102
Capital outlay	16,087,742	-	216,256,493	232,344,235
Principal	-	89,750,000	-	89,750,000
Interest	-	105,351,018	-	105,351,018
Bond issuance costs	-	804,699	-	804,699
Total expenditures	418,234,893	197,650,809	277,432,971	893,318,673
Excess (deficiency) of revenues over (under) expenditures	9,503,145	(70,558,364)	(159,356,402)	(220,411,621)
Other financing sources (uses):				
Transfers from other funds	83,443,346	67,402,942	66,784,889	217,631,177
Transfers to other funds	(85,366,187)	(796,102)	(13,962,220)	(100,124,509)
Refunding bonds issued	-	85,015,000	-	85,015,000
Premium on bonds issued	-	2,034,243	-	2,034,243
Payments to escrow agent	-	(86,244,544)	-	(86,244,544)
Total other financing sources (uses)	(1,922,841)	67,411,539	52,822,669	118,311,367
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	7,580,304	(3,146,825)	(106,533,733)	(102,100,254)
Fund balance:				
Beginning of year	433,218,790	257,897,914	1,092,147,024	1,783,263,728
End of year	$ 440,799,094	$ 254,751,089	$ 985,613,291	$ 1,681,163,474

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, 2012

	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	$ 674,575,825	$ 193,102,500	$ -	$ 481,473,325
In custody of other officials	2,387,815	1,529,669	-	858,146
Loaned securities	128,238,992	32,622,083	-	95,616,909
Accounts receivable	1,864,552	377,337	-	1,487,215
Interest receivable	1,271,155	323,357	-	947,798
Taxes receivable, delinquent	6,368,765	3,517,793	-	2,850,972
Special assessments receivable	1,048,882	-	-	1,048,882
Due from other funds	19,312,735	6,127,131	-	13,185,604
Due from other governmental units	106,054,360	65,480,612	-	40,573,748
Total Assets	$ 941,123,081	$ 303,080,482	$ -	$ 638,042,599
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 42,924,187	$ 10,357,784	$ -	$ 32,566,403
Accrued payroll	5,467,134	2,759,475	-	2,707,659
Due to other funds	87,235,284	58,807,475	-	28,427,809
Due to other governmental units	64,481,475	49,062,930	-	15,418,545
Loaned securities	131,490,511	33,449,221	-	98,041,290
Deferred revenue and other liabilities	26,863,576	6,781,777	-	20,081,799
Total Liabilities	358,462,167	161,218,662	-	197,243,505
Fund balances:				
Nonspendable	3,100,000	-	-	3,100,000
Restricted	367,113,974	57,031,783	-	310,082,191
Committed	11,787,431	-	-	11,787,431
Assigned	200,659,509	84,830,037	-	115,829,472
Total Fund Balances	582,660,914	141,861,820	-	440,799,094
Total Liabilities and Fund Balances	$ 941,123,081	$ 303,080,482	$ -	$ 638,042,599

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, 2012

	Special Revenue Funds Budgetary Basis	Less Internally Reported Funds	Eliminations	Special Revenue Funds Modified Accrual Basis
Revenues:				
Taxes	$ 255,301,490	$ 163,029,959	$ -	$ 92,271,531
Special assessments	1,288,360	-	-	1,288,360
Licenses and permits	36,721,418	19,303,210	-	17,418,208
Intergovernmental revenue	666,511,390	390,325,382	-	276,186,008
Charges for services	33,721,472	9,841,074	-	23,880,398
Fines and forfeitures	2,957,168	-	-	2,957,168
Interest	8,479,440	2,395,708	-	6,083,732
Other	8,306,707	654,074	-	7,652,633
Total revenues	1,013,287,445	585,549,407	-	427,738,038
Expenditures:				
Salaries and wages	202,070,392	97,046,762	-	105,023,630
Employee benefits	106,789,972	57,371,877	-	49,418,095
Services and supplies	504,282,776	256,577,350	-	247,705,426
Capital outlay	21,677,355	5,589,613	-	16,087,742
Total expenditures	834,820,495	416,585,602	-	418,234,893
Excess (deficiency) of revenues over (under) expenditures	178,466,950	168,963,805	-	9,503,145
Other financing sources (uses):				
Transfers from other funds	261,210,003	177,766,657	-	83,443,346
Transfers to other funds	(467,700,662)	(382,334,475)	-	(85,366,187)
Total other financing sources (uses)	(206,490,659)	(204,567,818)	-	(1,922,841)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(28,023,709)	(35,604,013)	-	7,580,304
Fund balance:				
Beginning of year	610,684,623	177,465,833	-	433,218,790
End of year	$ 582,660,914	$ 141,861,820	$ -	$ 440,799,094