# NONMAJOR GOVERNMENTAL FUNDS

Clark County, Nevada
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2010

| | Special Revenue Funds | Debt Service Funds | Capital Project Funds | Total Nonmajor Governmental Funds |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and investments: | | | | |
| In custody of the County Treasurer | $ 643,518,950 | $ 209,953,137 | $ 1,141,665,207 | $ 1,995,137,294 |
| In custody of other officials | 1,361,435 | - | - | 1,361,435 |
| With fiscal agent | - | 48,451,591 | 68,438,897 | 116,890,488 |
| Loaned securities | 3,710,805 | 1,312,359 | 7,145,508 | 12,168,672 |
| Accounts receivable | 1,669,105 | 2,081 | 1,977,956 | 3,649,142 |
| Interest receivable | 2,700,274 | 1,459,780 | 5,158,307 | 9,318,361 |
| Taxes receivable, delinquent | 9,461,749 | 357,309 | - | 9,819,058 |
| Special assessments receivable | 1,086,773 | 265,668,709 | - | 266,755,482 |
| Due from other funds | 9,152,039 | 130,393 | 4,196,892 | 13,479,324 |
| Due from other governmental units | 66,373,576 | - | 25,635,826 | 92,009,402 |
| Total Assets | $ 739,034,706 | $ 527,335,359 | $ 1,254,218,593 | $ 2,520,588,658 |
| **LIABILITIES AND FUND BALANCES** | | | | |
| Liabilities: | | | | |
| Accounts payable | $ 39,037,431 | $ 629,666 | $ 35,469,585 | $ 75,136,682 |
| Accrued payroll | 13,775,705 | - | 283,486 | 14,059,191 |
| Due to other funds | 30,007,724 | 179,814 | 231,872 | 30,419,410 |
| Due to other governmental units | 3,593,607 | - | - | 3,593,607 |
| Loaned securities | 7,175,843 | 2,537,806 | 13,817,783 | 23,531,432 |
| Deferred revenue and other liabilities | 31,407,249 | 265,489,090 | 27,454,586 | 324,350,925 |
| Total Liabilities | 124,997,559 | 268,836,376 | 77,257,312 | 471,091,247 |
| Fund Balances: | | | | |
| Reserved for encumbrances | 25,273,187 | - | 136,696,441 | 161,969,628 |
| Reserved for debt service | - | 258,498,983 | - | 258,498,983 |
| Unreserved: | | | | |
| Designated for specific projects | 97,554,074 | - | 1,038,225,563 | 1,135,779,637 |
| Undesignated | 491,209,886 | - | 2,039,277 | 493,249,163 |
| Total Fund Balances | 614,037,147 | 258,498,983 | 1,176,961,281 | 2,049,497,411 |
| Total Liabilities and Fund Balances | $ 739,034,706 | $ 527,335,359 | $ 1,254,218,593 | $ 2,520,588,658 |

Clark County, Nevada
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010

| | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|---|---|---|
| Revenues: | | | | |
| Taxes | $ 260,005,643 | $ 9,965,767 | $ - | $ 269,971,410 |
| Special assessments | 1,258,010 | 38,392,920 | - | 39,650,930 |
| Licenses and permits | 29,909,779 | - | - | 29,909,779 |
| Intergovernmental revenue | 408,244,796 | 82,717,460 | 119,523,718 | 610,485,974 |
| Charges for services | 41,689,890 | - | 11,895,650 | 53,585,540 |
| Fines and forfeitures | 2,811,590 | - | - | 2,811,590 |
| Interest | 16,785,954 | 5,949,377 | 34,016,537 | 56,751,868 |
| Other | 4,787,569 | 44,849 | 361,750 | 5,194,168 |
| Total revenues | 765,493,231 | 137,070,373 | 165,797,655 | 1,068,361,259 |
| Expenditures: | | | | |
| Salaries and wages | 208,656,453 | - | 4,381,891 | 213,038,344 |
| Employee benefits | 108,810,508 | - | 1,656,279 | 110,466,787 |
| Services and supplies | 347,868,707 | 2,886,550 | 69,254,591 | 420,009,848 |
| Capital outlay | 14,441,186 | - | 199,620,145 | 214,061,331 |
| Principal | - | 92,331,205 | - | 92,331,205 |
| Interest | - | 111,645,498 | 75,640 | 111,721,138 |
| Bond issuance costs | - | 2,370,048 | 262,435 | 2,632,483 |
| Total expenditures | 679,776,854 | 209,233,301 | 275,250,981 | 1,164,261,136 |
| Excess (deficiency) of revenues over (under) expenditures | 85,716,377 | (72,162,928) | (109,453,326) | (95,899,877) |
| Other financing sources (uses): | | | | |
| Transfers from other funds | 288,349,874 | 77,745,292 | 77,702,602 | 443,797,768 |
| Transfers to other funds | (404,884,410) | (1,666,848) | (13,302,346) | (419,853,604) |
| Bonds and loans issued | - | - | 25,645,000 | 25,645,000 |
| Refunding bonds issued | - | 174,465,000 | - | 174,465,000 |
| Premium on bonds issued | - | 4,468,594 | 42,290 | 4,510,884 |
| Payment to escrow agent | - | (176,517,031) | - | (176,517,031) |
| Total other financing sources (uses) | (116,534,536) | 78,495,007 | 90,087,546 | 52,048,017 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (30,818,159) | 6,332,079 | (19,365,780) | (43,851,860) |
| Fund balance: | | | | |
| Beginning of year | 644,855,306 | 252,166,904 | 1,196,327,061 | 2,093,349,271 |
| End of year | $ 614,037,147 | $ 258,498,983 | $ 1,176,961,281 | $ 2,049,497,411 |