

CLARK COUNTY, NEVADA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2010

Prepared by the Clark County, Nevada, Comptroller's Office

George W. Stevens, CFO/Comptroller

CLARK COUNTY, NEVADA

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CLARK COUNTY, NEVADA

COUNTY OFFICIALS

COUNTY COMMISSIONERS

Rory Reid	Chairman
Susan Brager	Vice-Chair
Larry Brown	
Tom Collins	
Chris Giunchigliani	
Steve Sisolak	
Lawrence Weekly	

OTHER ELECTED OFFICIALS

David Roger	District Attorney
Laura B. Fitzpatrick	Treasurer
Doug Gillespie	Sheriff
Diana Alba	Clerk
Mark W. Schofield	Assessor
John J. Cahill	Public Administrator
Debbie Conway	Recorder

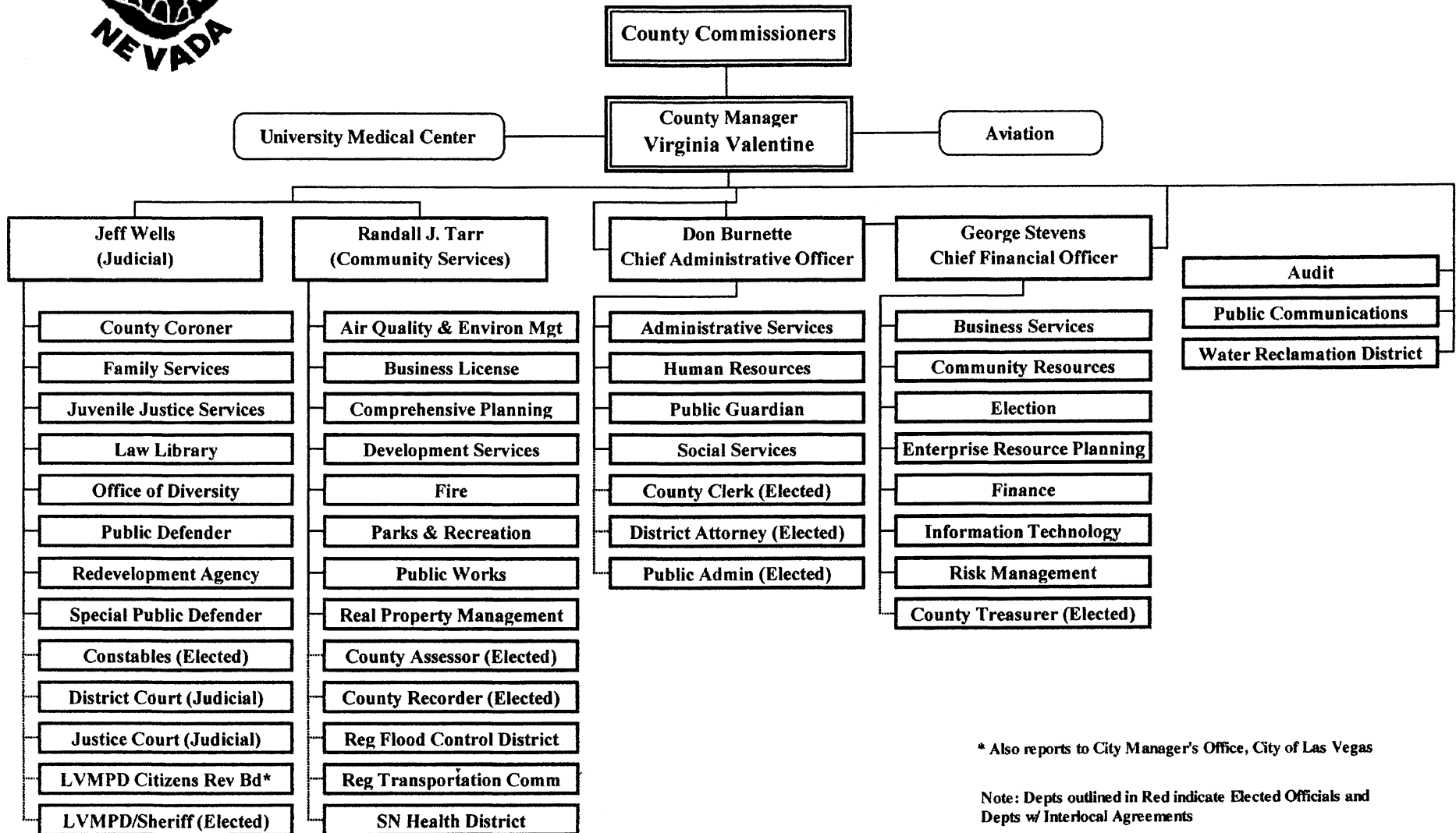
APPOINTED ADMINISTRATIVE OFFICIAL

Virginia Valentine	County Manager
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CLARK COUNTY ORGANIZATION CHART

6/1/10





Department of Finance

500 S Grand Central Pky 6th Fl • Box 551211 • Las Vegas NV 89155-1211
(702) 455-3543 • Fax (702) 455-6298

George W. Stevens, Chief Financial Officer • Yolanda King, Director of Budget and Financial Planning



January 7, 2011

To the Honorable Board of County Commissioners and the Citizens of Clark County, Nevada:

The comprehensive annual financial report of Clark County, Nevada (the “County”) for the fiscal year ended June 30, 2010, is hereby submitted. Nevada Revised Statute (NRS) 354.624 requires the County to issue a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentations, including all disclosures, rests with County management. To the best of our knowledge, the information in this report is accurate in all material respects and presents fairly the financial position of the various funds and component units of the County, including all disclosures necessary to understand the County’s financial activities. In developing and evaluating the County’s accounting system, consideration is given to the adequacy of the internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

As a recipient of federal, state and local financial assistance, the County is also responsible for ensuring that adequate internal controls are in place to ensure and document compliance with applicable laws and regulations related to these programs. These internal controls are subject to periodic evaluation by management and the internal audit staff of the County. We believe that the County’s internal accounting controls adequately safeguard assets and provide reasonable assurance for the proper recording of financial transactions.

The County’s financial statements have been audited by Kafoury, Armstrong and Company, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County as of and for the fiscal year ended June 30, 2010, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County’s financial statements for the fiscal year ended June 30, 2010, are fairly presented in conformity with GAAP. The independent auditors’ report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the County is part of a broader, federally mandated “Single Audit” designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government’s internal controls and compliance with legal requirements involving the administration of federal awards. These reports will be available in the County’s separately issued Single Audit report prior to March 31, 2011.

As required by GAAP, management provides a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County’s MD&A can be found immediately following the report of the independent auditors.

The County is a political subdivision of the State of Nevada (the “State”), established in 1909 and operated under the provisions of the general laws of the State. The County seat of government is the City of Las Vegas. The County is comprised of 8,012 square miles of land area and includes five incorporated cities: Las Vegas, Henderson, North Las Vegas, Boulder City and Mesquite; 14 unincorporated towns; one school district; four library districts; one urban and two rural fire districts; one water reclamation district; one urban and three rural water districts; and eleven judicial townships. All special districts in unincorporated areas of the County are created by the Board of Clark County Commissioners (the “Board”).

The County is governed by the Board, a seven-member Commission, elected from geographic districts on a partisan basis for staggered four-year terms. Commissioners elect a chairperson who serves as the commission's presiding officer. The Board in turn hires a county manager, who is responsible for administrative operations.

The financial statements cover a wide range of regional services that are provided by the County. These include services such as those of the County Airport, Hospital, Assessor, Treasurer, Recorder, Clerk, Family Services, Social Services, as well as a criminal justice system including Courts, District Attorney, Public Defender, and Juvenile Justice Services. As a large portion of the County's population resides in its unincorporated areas, the County provides a full range of local services such as fire and police protection, road maintenance and construction, animal control, parks and recreation, building inspection, and water and sewage systems.

This report includes all funds of the County that are under the control or supervision of the Board, acting directly or in an ex-officio capacity. The governing body of the County acts in an ex-officio capacity for the Las Vegas Valley Water District (“Water District”), the University Medical Center (“UMC”), and the Clark County Water Reclamation District (“Reclamation District”); therefore, these activities are included in the reporting entity. However, the Las Vegas-Clark County Library District, Henderson Library District, Boulder City Library District, Clark County Health District, and the Las Vegas Convention and Visitors Authority have not met the established criteria for inclusion in the reporting entity, and accordingly, are excluded from this report.

The County is financially accountable for the Regional Transportation Commission of Southern Nevada (“RTC”) and the Regional Flood Control District (“Flood Control District”). The RTC and Flood Control District are reported separately within the County’s financial statements.

Additional information on the Water District, UMC, Reclamation District, RTC, and Flood Control District can be found in the notes to the financial statements (see Note 1).

The budget serves as the foundation for the County’s financial planning and control systems. The Board holds

public hearings on the proposed budget prior to adopting the final budget and setting the tax rates for the fiscal year. The Board is required to adopt a final budget by June 1 of each year.

ECONOMIC CONDITION AND OUTLOOK

The County, with a population of two million as of June 30, 2010, is the most populous of Nevada's 17 counties. The warm climate and friendly tax structure helped fuel growth in the Las Vegas Valley for over two decades. In keeping up with this growth, the County has undergone tremendous change. The County's challenge is to serve the growing resident and visitor population with adequate infrastructure and support services.

The County is a community that historically has been reliant on the resort and gaming industry. Up until the Great Depression, the County's economy relied solely on railroading, mining and ranching. In 1931, to counter the effects of the depression, the Nevada State Legislature passed legislation to legalize gambling. While the resort and gaming industry remains the mainstay of the County's economy, industrial centers, retirement communities, the federal government, distribution centers and light manufacturing provide a balance to the service concentration of the economy. Efforts to diversify the local economy have resulted in the development of retail and wholesale trade, construction, transportation, health services, finance, insurance and real estate employment, and in providing attractive opportunities for high technology companies.

The County is one of the top resort and convention destinations in the world, attracting over 36.3 million tourists in 2009 who came to enjoy world-class entertainment and hospitality, splendid casinos, fine restaurants and an array of shopping venues. The County is home to the world-famous Las Vegas Strip, site of 17 of the nation's 20 largest hotels. The centerpiece of convention and meeting activity is the Las Vegas Convention Center, one of the most modern and versatile meeting facilities in the country. The Convention Center boasts over two million total square feet of exhibit space, 144 meeting rooms and 16 exhibit halls, all within a short distance of more than 140,000 guest rooms.

For the first nine calendar months of 2010, the average occupancy rate was 81.5 percent for the over 148,000 rooms in Las Vegas, down from 82.8 percent in 2009, and 86 percent in 2008. Average room rates decreased over 12.8 percent from June 2009 to June 2010 and gaming revenues decreased approximately 6.7 percent for the calendar year.

Total inventory increased by over 2,000 rooms during the fiscal year. This figure includes 2,000 rooms and 150,000 square feet of convention space associated with the initial phase of the Cosmopolitan, a luxury branded property expected to open on the Las Vegas Strip in December 2010. As of September 2010, 1,200 additional rooms and 8,000 additional square feet of convention space are under construction and expected to be added in 2011. Approximately 500 rooms are expected to be added in 2012. However, not all of the anticipated projects have begun design or construction. Projects under construction may be significantly delayed or abandoned at the discretion of the applicable developer. Therefore, these estimates remain subject to change.

The softer economic conditions that originally emerged during the 2007 fiscal year have worsened. Population growth has leveled out, consumer spending has remained low, foreclosure rates in Clark County are among the highest in the nation, tourism and construction have declined, and unemployment rates have risen. The local unemployment rate climbed from 12.3 percent at June 30, 2009, to 14.0 percent at June 30, 2010, well above the national average of 9.5 percent.

TAXPAYERS' BILL OF RIGHTS

The County has long fostered its reputation for strong and consistent fiscal policies. Residents in unincorporated areas of the County enjoy one of the lowest property tax rates in the nation. The County has accomplished this through nearly unprecedented reductions in the countywide tax rate over the past decade, coupled with conservative maintenance of town and special district rates, which are well below the limits allowed by State law. The County recognizes the need to maintain its application of strong measures designed to keep growth of government and spending under control. To address this need, the Board has adopted the Taxpayers' Bill of Rights resolution and uses it as a guide for the County's financial management.

The Taxpayers' Bill of Rights consists of ten policy points:

- The Countywide and unincorporated town property tax rates shall not be increased unless otherwise mandated by a vote of the people or legislative enactment.
- Deficit spending will be avoided and a budgeted ending fund balance of between 8.3 percent and 10 percent of all expenditures will be maintained, except in the case of an unanticipated economic event, in which case cash balances will be maintained at least at 5 percent of all budgeted expenditures and transfers.
- The cumulative increases in budgeted expenditures for County operations and maintenance shall not exceed the combined growth in population and the consumer price index, excluding costs associated with voter-approved or legislative tax overrides or unfunded mandates designated by the Board.
- The average salary and benefit increases for County employees will be comparable to those of the private sector.
- A meaningful public input process will be provided during the annual budget review.
- Regular meetings will be conducted with city counterparts through a joint committee of elected officials to identify potential areas for cost-effective consolidation of services.
- The County cost containment program will continue to safeguard against overspending.
- Independent performance evaluations for each County department will be performed on at least a five-year cycle.
- New leases of buildings will be avoided as the County endeavors to house all employees in the Clark County Government Center or other County-owned buildings and make its building program as cost effective as possible.
- Continued integration of the capital improvement and master plan programs will be pursued in order to ensure unified planning initiatives.

DEBT ADMINISTRATION

A formal Debt Management Policy (the "Policy") has been adopted by the Board. The purpose of the Policy is to manage the issuance of the County's debt obligations and to maintain the County's ability to incur debt and other long-term obligations at favorable interest rates for capital improvements, facilities, and equipment needed for essential services. The Policy is updated annually and submitted to the County Clerk, the Clerk of the Debt Management Commission, and the State Department of Taxation. The County Manager and the Chief Financial Officer are responsible for the administration of the Policy, with the Board ultimately responsible for approval of the form of any County borrowing. Credit ratings indicate to potential buyers whether a governmental entity is considered a good credit risk. Credit ratings issued by the bond rating agencies are a major factor in determining the cost of borrowed funds in the municipal bond market. Moody's Investors Service and Standard & Poor's, the two principal rating agencies for municipal debt, have given the County favorable general obligation bond ratings of "Aa1" and "AA+," respectively. The County's conservative financial management practices and tax base have contributed to these ratings, which are the highest in the State of Nevada.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (the "GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to Clark County, Nevada for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2009. The Certificate of Achievement is a prestigious award recognizing conformance with the highest standards for preparation of a state and local government financial report.

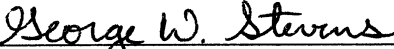
In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents conform to program standards. The report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Clark County, Nevada has received a Certificate of Achievement for the last 29 consecutive years (fiscal years ended 1981-2009). We believe our current report continues to conform to Certificate of Achievement Program requirements, and we are submitting it to the GFOA.

ACKNOWLEDGMENTS

I thank the staff of the Comptroller's Office and the independent certified public accounting firm of Kafoury, Armstrong and Company.

I commend the Board of County Commissioners and the staff of the County Manager's Office for conducting the affairs of the County in a competent and professional manner.

Respectfully submitted,


GEORGE W. STEVENS
Chief Financial Officer/Comptroller

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Clark County
Nevada

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2009

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

FINANCIAL SECTION



KAFOURY, ARMSTRONG & CO.
A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Honorable Board of County Commissioners
and the County Manager
Clark County, Nevada

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Clark County, Nevada, as of and for the year ended June 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of University Medical Center of Southern Nevada, Las Vegas Valley Water District, or Big Bend Water District, which, when combined, represent 30 percent, 28 percent, and 57 percent, respectively, of the assets, net assets, and revenues of the Enterprise Funds. Additionally, we did not audit the financial statements of the Regional Transportation Commission of Southern Nevada, a discretely presented component unit. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for University Medical Center of Southern Nevada, Las Vegas Valley Water District, Big Bend Water District, and Regional Transportation Commission of Southern Nevada is based solely on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate

remaining fund information of the County as of June 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 4, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis, the budgetary comparison information, and pension and OPEB trend data and related notes on pages 3 through 12 and 113 through 129 are not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures to the management's discussion and analysis and pension and OPEB trend data, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it. The budgetary comparison information and related notes have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clark County, Nevada's basic financial statements. The introductory section, combining and individual fund statements and schedules and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Kafoury, Armstrong & Co.

Las Vegas, Nevada
January 4, 2011

Clark County, Nevada

Management's Discussion and Analysis
June 30, 2010

The discussion and analysis of Clark County, Nevada (the County) is designed to, (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the County's financial activities, (c) identify changes in the County's financial position (its ability to address subsequent years' challenges), (d) identify any material deviations from the financial plan (the approved budget), and (e) identify individual fund issues or concerns.

We encourage readers to read this information in conjunction with the transmittal letter, financial statements and accompanying notes to gain a more complete picture of the information presented.

Financial Highlights – Primary Government

- The auditor's report offers an unqualified opinion that the County's financial statements are presented fairly in all material respects.
- Government-wide net assets totaled \$11,792,883,519. Net assets of governmental activities totaled \$7,444,977,245 and those of business-type activities totaled \$4,347,906,274.
- The County's total net assets increased by \$142,046,728, resulting from an increase in net assets from governmental activities of \$194,808,174 and a decrease in net assets from business-type activities of \$52,761,446. Net assets from governmental activities increased mainly due to infrastructure additions of roadways and improvements. Net assets from business-type activities decreased due to decreases in net capital assets of the Clark County Department of Aviation and Building and Development Services Review non-major enterprise funds.
- Unrestricted net assets were \$1,850,838,946, with \$1,122,539,350 resulting from governmental activities and \$728,299,596 from business-type activities. Unrestricted net assets from governmental activities decreased by one (1) percent from the prior year, and unrestricted net assets from business-type activities decreased by 12 percent over the prior year.
- Net capital assets were \$14,018,845,328 of which \$5,853,032,202 were from governmental activities and \$8,165,813,126 were from business-type activities. Major additions for governmental activities during the year included \$268 million toward beltways, roadways, and streets, and \$71 million toward flood control projects. Major additions for business-type activities during the year included \$120 million in water system additions, \$158 million for terminal 3 and other additions for the Department of Aviation, and \$386 million in sewer system additions. Depreciation expense attributable to assets of governmental activities amounted to \$225,483,615 for the year, and \$289,756,922 for business-type activities.
- Bonds and loans payable totaled \$9,917,943,565. The following new debt was issued during the fiscal year:

Governmental activities:

General obligation bonds:

\$50,000,000 in Southern Nevada Water Authority refunding bond bank bonds
\$124,465,000 in transportation bonds

Special assessment bonds:

\$5,640,000 in special assessment bonds

Business-type activities:

General obligation bonds:

\$627,150,000 in bonds for the Las Vegas Valley Water District
\$5,744,780 in bonds for the Water Reclamation District

Revenue bonds

\$2,155,260,000 in bonds for the Department of Aviation

- The County's primary revenue sources for governmental activities were ad valorem taxes (\$773,956,199) consolidated taxes (\$383,366,531), and sales and use taxes (\$208,946,026). These three revenue sources comprised 27 percent, 13 percent, and seven (7) percent, respectively, or 47 percent of total governmental activities revenues.
- The County's total expenses were \$4,327,678,384. Governmental activities comprised \$2,669,077,792 of total expenses, the largest functional expenses being public safety (\$1,212,609,296) and public works (\$436,880,168). Business-type activities contributed \$1,658,600,592 to total expenses, the largest components being hospital (\$581,325,269), airport (\$528,022,591), and water (\$371,696,883).
- Public works expenses were \$436,880,168, or 10 percent less than the prior year due to decreased road construction and financing.
- Community support expenses were \$44,195,982 or 101 percent higher than the prior year due to increased federal grant spending.
- At the end of the fiscal year, the unreserved fund balance for the General Fund was \$147,970,317 or 11 percent of total General Fund expenditures and transfers out. This was a decrease of \$47,896,289, or 24 percent, from the prior year. This decrease is due to reduced intergovernmental revenues.

Overview of the Financial Statements

- This discussion and analysis is intended to serve as an introduction to the County's basic financial statements which are composed of government-wide financial statements, fund financial statements, and accompanying notes. This report also contains required supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

- o The government-wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner similar to a private-sector business.
- o The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.
- o The statement of activities presents information showing how the County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation and sick leave).
- o The government-wide financial statements report three types of activities: governmental activities, business-type activities, and discretely presented component units. The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial, public safety, public works, health, welfare, culture and recreation, community support, other, and interest on long-term debt. The business-type activities of the County include operations of its hospital, airports, water and sewer utilities, and other operations. Discretely presented component units account for functions of legally separate entities for whom the County is financially accountable, but whose governing bodies are not substantially the same as the County. The activities of the discretely presented component units include regional transportation and flood control planning. Complete financial statements of the individual component units can be obtained from their respective administrative

offices. Contact information is included in The Reporting Entity section of Note I, Summary of Significant Accounting Policies.

- o The government-wide financial statements include not only the business-type activities of the County itself (known as the primary government), but also those of the legally separate component units: UMC, Las Vegas Valley Water District, and the Clark County Water Reclamation District. The Board of County Commissioners acts as the governing board for each of these component units whose activities are blended with those of the primary government because they function as part of the County government. Complete financial statements of the individual component units can be obtained from their respective administrative offices. Contact information is included in The Reporting Entity section of Note I, Summary of Significant Accounting Policies.

Fund Financial Statements

- o A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

- Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financial requirements.
- Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.
- The County maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Las Vegas Metropolitan Police Department, and the Master Transportation Plan fund, each of which is considered to be a major fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds are provided in the combining and individual fund statements and schedules.
- The County adopts an annual appropriated budget for each of its governmental funds. A budgetary comparison statement is provided for each of the County's governmental funds to demonstrate compliance with the budget. The budgetary comparison statements for the major governmental funds are presented as required supplementary information; the budgetary comparison statements for all other governmental funds are included in the fund financial statements accompanying information.

Proprietary Funds

- The County maintains two distinct types of proprietary funds.
 - ◆ Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its hospital, airport, water, sewer, and other activities.

◆ Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. The County uses internal service funds to account for the following activities:

- * Construction management
- * Fleet maintenance
- * Investment pool operations
- * Employee benefits
- * Central printing and mailing
- * Information systems development
- * Self-insurance activities, including:
 - + Liability insurance
 - + Workers' compensation
 - + Group insurance
 - + Other post-employment benefits

– Proprietary funds provide the same type of information as the government-wide financial statements, but with more detail. The proprietary fund financial statements provide separate information for UMC, Clark County Water Reclamation District, and the Las Vegas Valley Water District, each of which is a blended component unit and reported as a major fund within the fund financial statements. In addition, separate information is provided for an additional major fund, the Department of Aviation. Conversely, the internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the combining and individual fund statements and schedules.

Fiduciary Funds

– The County's fiduciary funds consist of two (2) employee benefit funds, one (1) pension fund, and 41 agency funds. The employee benefit funds are the Medical Insurance Premium Retirement Plan and the County Section 125 Plan. The pension fund is the Las Vegas Valley Water District Pension Plan. The agency funds are used to hold monies for other entities or individuals until disposition.

Notes to Financial Statements

– The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

– In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Las Vegas Valley Water District's progress in funding its obligation to provide pension benefits to its employees. It also includes a schedule of budgetary comparisons for the following major governmental funds:

- ◆ General Fund
- ◆ Special Revenue Funds:
 - * Las Vegas Metropolitan Police Department
 - * Master Transportation Plan

– The combining statements and individual fund schedules are presented immediately following the required supplementary information.

– Unaudited statistical information is provided on a ten-year basis for trend and historical analysis, except where data is not available due to the initial year of GASB Statement No. 34 presentation.

Government-Wide Financial Analysis

- Net assets of the County as of June 30, 2010, and June 30, 2009, are summarized and analyzed below:

Clark County, Nevada Net Assets – Primary Government

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Assets						
Current and other assets	\$ 4,796,635,499	\$ 5,225,819,410	\$ 4,605,617,596	\$ 3,474,370,616	\$ 9,402,253,095	\$ 8,700,190,026
Net capital assets	<u>5,853,032,202</u>	<u>5,658,297,499</u>	<u>8,165,813,126</u>	<u>7,242,604,343</u>	<u>14,018,845,328</u>	<u>12,900,901,842</u>
Total assets	<u>10,649,667,701</u>	<u>10,884,116,909</u>	<u>12,771,430,722</u>	<u>10,716,974,959</u>	<u>23,421,098,423</u>	<u>21,601,091,868</u>
Liabilities						
Long-term liabilities	2,547,855,200	2,523,143,425	7,319,397,117	4,881,366,924	9,867,252,317	7,404,510,349
Other liabilities	<u>656,835,256</u>	<u>1,110,804,413</u>	<u>1,104,127,331</u>	<u>1,434,940,315</u>	<u>1,760,962,587</u>	<u>2,545,744,728</u>
Total liabilities	<u>3,204,690,456</u>	<u>3,633,947,838</u>	<u>8,423,524,448</u>	<u>6,316,307,239</u>	<u>11,628,214,904</u>	<u>9,950,255,077</u>
Net assets						
Invested in capital assets, net of related debt	4,995,921,396	4,804,599,338	3,220,806,971	3,302,426,756	8,216,728,367	8,107,026,094
Restricted	1,326,516,499	1,308,548,811	398,799,707	271,985,113	1,725,316,206	1,580,533,924
Unrestricted	<u>1,122,539,350</u>	<u>1,137,020,922</u>	<u>728,299,596</u>	<u>826,255,851</u>	<u>1,850,838,946</u>	<u>1,963,276,773</u>
Total net assets	<u>\$ 7,444,977,245</u>	<u>\$ 7,250,169,071</u>	<u>\$ 4,347,906,274</u>	<u>\$ 4,400,667,720</u>	<u>\$11,792,883,519</u>	<u>\$11,650,836,791</u>

- As noted earlier, net assets may serve over time as a useful indicator of the County’s financial position. Assets exceeded liabilities by \$11,792,883,519 as of June 30, 2010, and by \$11,650,836,791 as of June 30, 2009, a net increase of \$142,046,728, or one (1) percent.
- The largest portion of the County’s net assets (70 percent) reflects its investment in capital assets (e.g., land, buildings, infrastructure, machinery and equipment, etc.), less any related debt outstanding used to acquire those assets (unspent proceeds from long-term debt issues). The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate the debt.
- The County’s restricted net assets (14 percent) represent resources that are subject to external restrictions on how they may be used. Of these restricted net assets, 46 percent is for construction of capital assets, 25 percent is for repayment of long-term debt, 13 percent is for police protection, and the balance is restricted for the County’s special revenue funds or other purposes.
- The remaining portion of the County’s net assets (16 percent) is unrestricted and may be used to meet the County’s ongoing obligations to citizens and creditors.
- At June 30, 2010, the County had positive balances in all three categories of net assets, both for the government as a whole, as well as for separate governmental and business-type activities

Clark County, Nevada Changes in Net Assets – Primary Government

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Revenues:						
Program revenues:						
Charges for services	\$ 367,818,754	\$ 371,520,267	\$1,429,880,969	\$1,486,025,667	\$ 1,797,699,723	\$ 1,857,545,934
Operating grants and contributions	532,784,892	455,497,564	65,400,000	60,000,000	598,184,892	515,497,564
Capital grants and contributions	256,791,998	296,666,310	60,209,144	98,328,506	317,001,142	394,994,816
General revenues:						
Ad valorem taxes	773,956,199	870,671,907	16,738	15,957	773,972,937	870,687,864
Consolidated tax	383,366,531	424,296,491	50,042	53,466	383,416,573	424,349,957
Sales and use tax	208,946,026	230,475,375	12,472,583	13,735,092	221,418,609	244,210,467
Franchise fees	96,089,107	95,441,780	-	-	96,089,107	95,441,780
Fuel taxes	71,381,785	73,662,757	-	-	71,381,785	73,662,757
Motor vehicle privilege tax	47,373,522	43,158,008	-	-	47,373,522	43,158,008
Room tax	32,338,354	37,179,811	-	-	32,338,354	37,179,811
Other	29,054,214	32,310,674	-	-	29,054,214	32,310,674
Gain on sale or disposition of assets	1,747,497	3,172,705	709,052	161,239	2,456,549	3,333,944
Interest income	75,901,563	106,744,335	41,167,124	79,651,192	117,068,687	186,395,527
Total revenues	2,877,550,442	3,040,797,984	1,609,905,652	1,737,971,119	4,487,456,094	4,778,769,103
Expenses:						
General government	230,702,394	237,328,938	-	-	230,702,394	237,328,938
Judicial	201,902,371	188,151,791	-	-	201,902,371	188,151,791
Public safety	1,212,609,296	1,197,914,886	-	-	1,212,609,296	1,197,914,886
Public works	436,880,168	484,787,359	-	-	436,880,168	484,787,359
Health	101,240,331	112,505,490	-	-	101,240,331	112,505,490
Welfare	184,093,105	199,691,030	-	-	184,093,105	199,691,030
Culture and recreation	35,200,111	42,244,450	-	-	35,200,111	42,244,450
Community support	44,195,982	22,015,264	-	-	44,195,982	22,015,264
Other	111,022,098	101,298,299	-	-	111,022,098	101,298,299
Interest on long-term debt	111,231,936	112,277,946	-	-	111,231,936	112,277,946
Hospital	-	-	581,325,269	599,590,137	581,325,269	599,590,137
Water	-	-	371,696,883	416,639,766	371,696,883	416,639,766
Airport	-	-	528,022,591	513,349,050	528,022,591	513,349,050
Sewer	-	-	116,989,734	108,643,275	116,989,734	108,643,275
Other	-	-	60,566,115	68,966,176	60,566,115	68,966,176
Total expenses	2,669,077,792	2,698,215,453	1,658,600,592	1,707,188,404	4,327,678,384	4,405,403,857
Increase in net assets before transfers	208,472,650	342,582,531	(48,694,940)	30,782,715	159,777,710	373,365,246
Transfers	(13,664,476)	(11,114,377)	13,664,476	11,114,377	-	-
Increase (decrease) in net assets	194,808,174	331,468,154	(35,030,464)	41,897,092	159,777,710	373,365,246
Net assets – beginning	7,250,169,071	6,918,700,917	4,400,667,720	4,336,780,081	11,650,836,791	11,255,480,998
Restatement of beginning fund balances	-	-	(17,730,982)	21,990,547	(17,730,982)	21,990,547
Net assets restated	7,250,169,071	6,918,700,917	4,382,936,738	4,358,770,628	11,633,105,809	11,277,471,545
Net assets – ending	\$7,444,977,245	\$7,250,169,071	\$4,347,906,274	\$4,400,667,720	\$11,792,883,519	\$11,650,836,791

- Program revenues included charges for services, fines and forfeitures, certain licenses and permits, special assessments, and both operating and capital grants and contributions. Program revenues from governmental activities increased by \$33,711,503, or three (3) percent, due to increases in federal grant activity. Program revenues from business-type activities decreased by \$88,864,060, or six (6) percent, due to decreases in hospital, water, and charges for services as well as decreases in capital contributions to the Las Vegas Valley Water District, the Clark County Water Reclamation District, and reductions of Airport federal grants.
- General revenues consisted of taxes and interest not allocable to specific programs. For governmental activities, the largest of these revenues, ad valorem taxes, decreased by \$96,715,708, or 11 percent. This decrease was due mainly to decreases in residential assessed valuation. Consolidated tax declined by \$40,929,960, or ten (10) percent, and sales and use tax decreased in governmental activities by \$21,529,349, or nine (9) percent, both due to the effects of the recession on the local economy during fiscal year 2010. Interest revenue for governmental activities decreased by \$30,842,772 or

29 percent; interest revenue for business-type activities decreased by \$38,484,068, or 48 percent. These decreases were due to lower rates of investment returns.

- The County had a gain on disposition of assets of \$1,747,497 from governmental activities. This was mainly due to sales of County right-of-way and equipment during the fiscal year.
- County governmental activity expenses decreased one (1) percent in fiscal year 2010. Decreases in general government of three (3) percent were due to cost containment efforts. Public works expenses decreased by \$47,907,191, or ten (10) percent due to decreased road construction and financing. Community support expenses increased by \$22,180,718, or 101 percent, due to additional federal grant awards. Water functional area expenses decreased \$44,942,883, or 11 percent, because of the decrease in the regional connection fees paid by the Las Vegas Valley Water District to the Southern Nevada Water Authority.

Financial Analysis of the County's Funds

- The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

- o The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, the unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.
- o As of the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$2,327,805,686, a decrease of \$35,947,820, or two (2) percent, from the prior year. Approximately 81 percent of fund balances (\$1.9 billion) constitute unreserved fund balance. Approximately \$1.2 billion dollars, or 62 percent, of the unreserved fund balance is designated for specific projects in major special revenue and capital project funds. Of the unreserved fund balance, \$715 million, or 38 percent, is undesignated. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed 1) to liquidate contracts and purchase orders of the prior period (\$168 million), 2) to pay debt service (\$258 million), and 3) as reserves for long-term receivables (\$24 million).
- o The General Fund is the main operating fund of the County. At the end of the current fiscal year, the unreserved fund balance of the General Fund was \$147,970,317, a decrease of \$45,890,344, or 24 percent, from the prior year. The total fund balance was \$172,111,310, a decrease of \$46,234,090, or 21 percent, from the prior year. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures and transfers. Unreserved fund balance represented 11 percent of total General Fund expenditures and transfers out for the fiscal year ended June 30, 2010, and 15 percent for the fiscal year ended June 30, 2009. Total fund balance represented 13 percent and 17 percent of that same amount in the fiscal years ended June 30, 2010, and June 30, 2009, respectively.
- o Key factors in the change in fund balance in the General Fund are as follows:
 - Revenues and transfers-in decreased by \$33,537,937, or three (3) percent. General fund revenues decreased by \$54,542,452, or five (5) percent. Ad valorem tax revenues generated the largest revenue decrease of \$35,207,968, or nine (9) percent, due to residential valuation decreases. Intergovernmental revenue, the largest component of which is the consolidated tax, decreased by \$30,949,374, or 11 percent, due to the effects of the recession on the local economy. Interest income decreased by \$3,025,261 or 38 percent due to lower interest rates. The effects of these decreases were partially offset by a \$25 million land sale. The transfers in were primarily ad valorem and consolidated taxes from the unincorporated towns and the Clark County Fire District.
 - Expenditures and transfers out increased by \$12,587,669, or one (1) percent. General fund expenditures decreased \$3,412,973, or one (1) percent. Transfers out increased by \$16,000,642, or three (3) percent. The transfers out are primarily to the Las Vegas Metropolitan Police Department and the Detention Services special revenue funds. In

addition, periodic transfers are made from the general fund to the County Capital Projects Fund at the discretion of the Board of County Commissioners. Transfers to the County Capital Projects fund were \$20,000,000 and \$4,617,809 for the fiscal years ended June 30, 2010, and 2009, respectively, an increase of \$15,382,191.

o Other major fund activity is as follows:

- The Las Vegas Metropolitan Police Department operates from current year resources and it typically budgets for a lower fund balance than other governmental units. However, it ended the year with a total fund balance of \$76,417,479 of which \$5,970,447 was reserved. Total revenues and transfers in were \$565,715,525, which was an increase of one (1) percent, or \$2,357,474, over the prior year. This increased amount occurred primarily as a result of a one (1) percent increase of \$3,449,677 in City of Las Vegas contributions and County transfers. Expenditures, which are primarily personnel costs, decreased six (6) percent, or \$31,999,182.
- The Master Transportation Plan fund accounts for tax proceeds from a variety of sources used to improve transportation in Clark County. Total revenues decreased \$21,180,002, or seven (7) percent, from the prior year due to a broad decline in all revenue categories related both to growth and activity. The proceeds of these taxes are then moved to the appropriate capital projects, debt service, or enterprise fund to effect the transportation improvements.
- The non-major governmental funds showed a decrease in fund balances of \$43,851,860, with total fund balances of \$2,049,497,411, and unreserved fund balances of \$1,629,028,800. All funds have the resources to meet their commitments.

Enterprise Funds

- The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. Minor differences arise between the enterprise funds and the business-type activities in the government-wide statements due to the effects of consolidation of internal service fund activities related to the enterprise funds. Unrestricted net assets of the enterprise funds totaled \$736,441,278, a decrease of \$94,209,698, or 11 percent, and the total decrease in net assets for these funds was \$30,328,851, a one (1) percent decrease from the prior year. Other factors concerning the finances of these funds have already been addressed in the discussion of the County's business-type activities.

Internal Service Funds

- The County's internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. Other factors concerning the finances of the internal service funds have already been addressed in the discussion of the County's governmental activities.

Budgetary Highlights

- The General Fund's legal level of budgetary control is the function level. The final amended budget for expenditure appropriation was \$850,021,914, unchanged from the original budget. Actual expenditures were \$810,433,375, or five (5) percent less than the final budget, primarily due to the County's cost containment efforts.
- Revenues of the general fund fell short of the final budget by \$39,720,882, or four (4) percent. This occurred in spite of generally conservative revenue forecasts due to the ongoing recession.

Capital Assets and Debt Administration

Primary Government

• Capital Assets

- o The County's investment in capital assets, net of accumulated depreciation at June 30, 2010, was \$14,018,845,328, an increase of \$1,117,943,486, or nine (9) percent. Detail by type of activity and asset is summarized in the table below.

Major additions for this fiscal year are as follows:

Governmental Activities

Business-Type Activities

Roadways and streets (beltway)	\$268 million	Water system additions	\$120 million
Flood control projects	\$71 million	Airport land acquisition and construction	\$158 million
		Sewer system additions	\$386 million

Clark County, Nevada Capital Assets – Primary Government
(Net of Depreciation)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Land and improvements	\$1,564,248,453	\$1,502,446,164	\$3,083,563,595	\$2,950,977,615	\$4,647,812,048	\$ 4,453,423,779
Buildings	846,089,522	766,375,339	2,545,433,689	2,233,574,462	3,391,523,211	2,999,949,801
Machinery and equipment	88,440,270	125,820,120	574,355,273	607,971,976	662,795,543	733,792,096
Infrastructure	3,096,378,527	2,897,023,395	-	-	3,096,378,527	2,897,023,395
Construction in progress	257,875,430	366,632,481	1,962,460,569	1,450,080,290	2,220,335,999	1,816,712,771
Total	<u>\$5,853,032,202</u>	<u>\$5,658,297,499</u>	<u>\$8,165,813,126</u>	<u>\$7,242,604,343</u>	<u>\$14,018,845,328</u>	<u>\$12,900,901,842</u>

- o For additional information on the County's capital assets see note 4 in the accompanying financial statements.

Long-Term Debt

Primary Government

- At June 30, 2010, the County had total outstanding bonds and loans of \$9,917,943,565, an increase of \$2,164,419,654, or 28 percent, from the prior year. Of this amount, \$2,055,179,799 comprised general obligation debt backed by the full faith and credit of the County, \$2,473,627,359 of general obligation bonds additionally secured by specified revenue sources, \$401,618,863 of loans, primarily in the form of commercial paper, and \$263,354,244 in special assessment debt for which the County is liable in the event of default by the property owners subject to assessment.

Clark County, Nevada Outstanding Debt

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
General obligation bonds	\$2,055,166,107	\$2,037,843,510	\$ 13,692	\$ 26,731	\$2,055,179,799	\$2,037,870,241
Revenue backed general obligation bonds	-	-	2,473,627,359	1,931,506,885	2,473,627,359	1,931,506,885
Revenue bonds	10,000	10,000	4,724,153,300	3,012,511,446	4,724,163,300	3,012,521,446
Special assessment bonds	263,354,244	276,227,136	-	-	263,354,244	276,227,136
Loans	408,796	92,924,406	401,210,067	402,473,817	401,618,863	495,398,223
Total	<u>\$2,318,939,147</u>	<u>\$2,407,005,052</u>	<u>\$7,599,004,418</u>	<u>\$5,346,518,879</u>	<u>\$9,917,943,565</u>	<u>\$7,753,523,931</u>

- o For additional information on the County's debt, see note 6 in the accompanying financial statements.

Economic Factors

- After several years of significant economic growth, Las Vegas showed signs of continued slowing in 2010. Both taxable sales and new and existing home sales showed significant decreases. The County's unemployment rate at June 30, 2010, was 14.0 percent as compared to 12.3 percent in the prior year.
- UMC continues to deal with the impact of uninsured patients. UMC's operating loss was \$85,011,779 for the fiscal year 2010 compared to \$82,513,340 in fiscal year 2009. Continued high levels of care for uninsured and underinsured patients, and a decrease in State Medicaid funding contributed to the increased operating loss. The County will need to continue to fund these continued losses.
- Despite UMC's financial difficulties, the County has positioned itself to meet the needs of its citizens. A solid tax base continues to provide adequate revenues to provide basic services. A cost containment program continues to be in place, enforcing a reasonable pace of salary growth and position savings. The County's general fund unreserved ending fund balance remains healthy. Together, these factors have placed the County in an acceptable financial position to mitigate the current economic uncertainty. However, the length of the economic downturn could ultimately result in a continued deterioration of the County's financial condition.

Requests for Information

- This report is designed to provide a general overview of the County's finances for all interested parties. Questions concerning the information provided in this report or requests for additional financial information should be addressed to George W. Stevens, CFO/Comptroller, at 500 South Grand Central Parkway, Las Vegas, NV 89155.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Clark County, Nevada
Statement of Net Assets
June 30, 2010

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Clark County Regional Flood Control District	Regional Transportation Commission of Southern Nevada
ASSETS					
Cash and investments:					
In custody of the County Treasurer	\$ 2,657,664,626	\$ 664,286,033	\$ 3,321,950,659	\$ 289,134,183	\$ 225,961,322
In custody of other officials	6,880,740	90,941,106	97,821,846	391	10,500
With fiscal agent	116,890,488	-	116,890,488	2,652,616	43,799,089
Investments in custody of other officials	-	430,132,886	430,132,886	-	-
Loaned securities	17,086,675	476,073	17,562,748	1,850,555	1,446,281
Accounts receivable (net of provision for doubtful accounts)	9,374,605	226,452,600	235,827,205	298,970	5,754,717
Interest receivable	12,882,022	7,500,692	20,382,714	1,335,905	1,044,060
Bond bank receivable	4,355,000	-	4,355,000	-	-
Taxes receivable, delinquent	26,865,828	714	26,866,542	-	-
Penalties receivable on delinquent taxes	16,668,830	-	16,668,830	-	-
Special assessments receivable	266,755,482	-	266,755,482	-	-
Internal balances	31,448,741	(31,448,741)	-	-	-
Due from other governmental units	197,264,683	3,720,389	200,985,072	11,662,955	56,591,427
Inventories	374,985	34,544,072	34,919,057	-	-
Prepaid items and other current assets	1,967,043	2,208,969	4,176,012	-	727,297
Deferred charges and other assets	61,300,751	278,496,488	339,797,239	2,850,287	4,267,102
Restricted assets:					
Cash and investments:					
In custody of the County Treasurer	-	43,936,268	43,936,268	-	-
In custody of other officials	-	214,528,820	214,528,820	-	-
With fiscal agent	-	1,350,562,549	1,350,562,549	-	-
Loaned securities	-	4,029,547	4,029,547	-	-
Accounts receivable	-	417,299,131	417,299,131	-	-
Prepaid items and other current assets	-	-	-	6,704	-
Bond bank receivable, noncurrent	1,368,855,000	867,950,000	2,236,805,000	-	-
Capital assets not being depreciated	1,609,472,520	2,903,333,729	4,512,806,249	114,841	81,385,305
Capital assets being depreciated, net of accumulated depreciation	4,243,559,682	5,262,479,397	9,506,039,079	2,530,082	347,683,182
Total Assets	10,649,667,701	12,771,430,722	23,421,098,423	312,437,489	768,670,282

(Continued)

Clark County, Nevada
Statement of Net Assets
June 30, 2010
(Continued)

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Clark County Regional Flood Control District	Regional Transportation Commission of Southern Nevada
LIABILITIES					
Accounts payable	\$ 257,495,546	\$ 111,482,456	\$ 368,978,002	\$ 16,654,739	\$ 65,837,808
Accrued payroll and other accrued liabilities	183,433,318	140,223,965	323,657,283	130,005	2,138,461
Accrued interest	16,129,247	-	16,129,247	3,770,168	12,389,490
Due to other governmental units	33,905,368	-	33,905,368	-	-
Loaned securities	33,041,733	1,623,426	34,665,159	3,578,553	2,796,774
Unearned revenue and other liabilities	54,664,397	36,325,493	90,989,890	300,000	50,000
Liabilities payable from restricted assets:					
Accounts payable	-	147,360,705	147,360,705	-	-
Customer deposits	-	13,256,092	13,256,092	-	-
Accrued expenses	-	119,149,383	119,149,383	-	-
Loaned securities	-	7,089,424	7,089,424	-	-
Bonds and loans payable, due within one year	-	513,888,000	513,888,000	-	-
Bonds and loans payable, due within one year	78,165,647	13,728,387	91,894,034	10,350,000	20,860,000
Bonds and loans payable, due after one year	2,240,773,500	7,071,388,031	9,312,161,531	423,846,738	649,212,126
Other non-current liabilities, due after one year	307,081,700	248,009,086	555,090,786	974,733	3,944,128
Total Liabilities	3,204,690,456	8,423,524,448	11,628,214,904	459,604,936	757,228,787
NET ASSETS					
Invested in capital assets, net of related debt	4,995,921,396	3,220,806,971	8,216,728,367	2,644,923	429,068,488
Restricted for:					
Capital projects	596,065,992	194,159,207	790,225,199	249,724,395	102,477,088
Debt service	258,498,983	174,633,830	433,132,813	9,739,093	72,314,494
Public safety	231,708,808	-	231,708,808	-	-
Other purposes	240,242,716	30,006,670	270,249,386	24,920,880	-
Unrestricted	1,122,539,350	728,299,596	1,850,838,946	(434,196,738)	(592,418,575)
Total Net Assets	\$ 7,444,977,245	\$ 4,347,906,274	\$ 11,792,883,519	\$ (147,167,447)	\$ 11,441,495

The accompanying notes are an integral part of these financial statements.

Clark County, Nevada
Statement of Activities
For the fiscal year ended June 30, 2010

	Net (Expenses) Revenues and Changes in Net Assets								
	Program Revenues			Primary Government			Component Units		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Clark County Regional Flood Control District	Regional Transportation Commission of Southern Nevada
Governmental activities:									
General government	\$ 230,702,394	\$ 187,918,173	\$ 97,352,158	\$ -	\$ 54,567,937	\$ -	\$ 54,567,937	\$ -	\$ -
Judicial	201,902,371	69,866,465	21,688,615	-	(110,347,291)	-	(110,347,291)	-	-
Public safety	1,212,609,296	49,978,243	262,138,363	-	(900,492,690)	-	(900,492,690)	-	-
Public works	436,880,168	37,350,380	105,457,647	256,791,998	(37,280,143)	-	(37,280,143)	-	-
Health	101,240,331	7,284,270	2,685,161	-	(91,270,900)	-	(91,270,900)	-	-
Welfare	184,093,105	-	8,406,073	-	(175,687,032)	-	(175,687,032)	-	-
Culture and recreation	35,200,111	15,421,223	583,536	-	(19,195,352)	-	(19,195,352)	-	-
Community support	44,195,982	-	34,473,339	-	(9,722,643)	-	(9,722,643)	-	-
Other	111,022,098	-	-	-	(111,022,098)	-	(111,022,098)	-	-
Interest on long-term debt	111,231,936	-	-	-	(111,231,936)	-	(111,231,936)	-	-
Total governmental activities	2,669,077,792	367,818,754	532,784,892	256,791,998	(1,511,682,148)	-	(1,511,682,148)	-	-

(Continued)

Clark County, Nevada
Statement of Activities
For the fiscal year ended June 30, 2010
(Continued)

	Net (Expenses) Revenues and Changes in Net Assets								
	Program Revenues				Primary Government			Component Units	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Clark County Regional Flood Control District	Regional Transportation Commission of Southern Nevada
Business-type activities:									
Hospital	\$ 581,325,269	\$ 490,838,432	\$ 65,400,000	\$ -	\$ -	\$ (25,086,837)	\$ (25,086,837)	\$ -	\$ -
Water	371,696,883	327,713,082	-	24,470,667	-	(19,513,134)	(19,513,134)	-	-
Airport	528,022,591	455,670,014	-	22,914,345	-	(49,438,232)	(49,438,232)	-	-
Sewer	116,989,734	125,004,548	-	12,824,132	-	20,838,946	20,838,946	-	-
Other	60,566,115	30,654,893	-	-	-	(29,911,222)	(29,911,222)	-	-
Total business-type activities	<u>1,658,600,592</u>	<u>1,429,880,969</u>	<u>65,400,000</u>	<u>60,209,144</u>	<u>-</u>	<u>(103,110,479)</u>	<u>(103,110,479)</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 4,327,678,384</u>	<u>\$ 1,797,699,723</u>	<u>\$ 598,184,892</u>	<u>\$ 317,001,142</u>					
Component units:									
Clark County Regional Flood Control District	\$ 119,058,619	\$ -	\$ 2,846,170	\$ -			\$ (116,212,449)	\$ -	
Regional Transportation Commission of Southern Nevada	363,502,254	65,086,880	4,807,472	78,239,071			-	(215,368,831)	
Total component units	<u>\$ 482,560,873</u>	<u>\$ 65,086,880</u>	<u>\$ 7,653,642</u>	<u>\$ 78,239,071</u>			<u>\$ (116,212,449)</u>	<u>\$ (215,368,831)</u>	
General revenues:									
Ad valorem taxes					773,956,199	16,738	773,972,937	-	-
Consolidated tax					383,366,531	50,042	383,416,573	-	-
Sales and use tax					208,946,026	12,472,583	221,418,609	67,907,505	135,736,133
Franchise fees					96,089,107	-	96,089,107	-	-
Fuel taxes					71,381,785	-	71,381,785	-	69,308,151
Motor vehicle privilege tax					47,373,522	-	47,373,522	-	-
Room tax					32,338,354	-	32,338,354	-	-
Other					29,054,214	-	29,054,214	309,857	3,568,298
Gain on sale of capital assets					1,747,497	709,052	2,456,549	-	-
Interest income					75,901,563	41,167,124	117,068,687	8,212,656	6,458,828
Capital contributions and donations					-	-	-	-	(54,304,407)
Transfers					(13,664,476)	13,664,476	-	-	-
Total general revenues and transfers					<u>1,706,490,322</u>	<u>68,080,015</u>	<u>1,774,570,337</u>	<u>76,430,018</u>	<u>160,767,003</u>
Change in net assets					<u>194,808,174</u>	<u>(35,030,464)</u>	<u>159,777,710</u>	<u>(39,782,431)</u>	<u>(54,601,828)</u>
Net assets - beginning					7,250,169,071	4,400,667,720	11,650,836,791	(107,385,016)	66,043,323
Prior period adjustment					-	(17,730,982)	(17,730,982)	-	-
Net assets - beginning as restated					<u>7,250,169,071</u>	<u>4,382,936,738</u>	<u>11,633,105,809</u>	<u>(107,385,016)</u>	<u>66,043,323</u>
Net assets - ending					<u>\$ 7,444,977,245</u>	<u>\$ 4,347,906,274</u>	<u>\$ 11,792,883,519</u>	<u>\$ (147,167,447)</u>	<u>\$ 11,441,495</u>

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

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

	<u>General Fund</u>	<u>Las Vegas Metropolitan Police Department</u>	<u>Master Transportation Plan</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and investments:					
In custody of the County Treasurer	\$ 124,709,762	\$ 99,841,890	\$ 29,212,597	\$ 1,995,137,294	\$ 2,248,901,543
In custody of other officials	1,178,705	238,600	-	1,361,435	2,778,740
With fiscal agent	-	-	-	116,890,488	116,890,488
Loaned securities	1,481,328	659,147	115,896	12,168,672	14,425,043
Accounts receivable	27,819,245	535,767	-	3,649,142	32,004,154
Interest receivable	1,069,366	484,088	83,665	9,318,361	10,955,480
Taxes receivable, delinquent	12,040,295	5,006,475	-	9,819,058	26,865,828
Penalties receivable on delinquent taxes	16,668,830	-	-	-	16,668,830
Special assessments receivable	-	-	-	266,755,482	266,755,482
Due from other funds	1,001,926	6,247	-	13,479,324	14,487,497
Due from other governmental units	63,360,778	4,398,173	36,509,746	92,009,402	196,278,099
Prepaid items	-	752,078	-	-	752,078
Total Assets	<u>\$ 249,330,235</u>	<u>\$ 111,922,465</u>	<u>\$ 65,921,904</u>	<u>\$ 2,520,588,658</u>	<u>\$ 2,947,763,262</u>

(Continued)

Clark County, Nevada
Governmental Funds
Balance Sheet
June 30, 2010
(Continued)

	General Fund	Las Vegas Metropolitan Police Department	Master Transportation Plan	Other Governmental Funds	Total Governmental Funds
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 11,456,144	\$ 4,973,208	\$ 458,974	\$ 75,136,682	\$ 92,025,008
Accrued payroll	19,684,379	20,326,314	-	14,059,191	54,069,884
Due to other funds	21,278,149	338,866	5,200,569	30,419,410	57,236,994
Due to other governmental units	-	53,006	30,258,755	3,593,607	33,905,368
Loaned securities	2,864,551	1,274,639	224,120	23,531,432	27,894,742
Deferred revenue and other liabilities	21,935,702	8,538,953	-	324,350,925	354,825,580
Total Liabilities	<u>77,218,925</u>	<u>35,504,986</u>	<u>36,142,418</u>	<u>471,091,247</u>	<u>619,957,576</u>
Fund balances:					
Reserved for encumbrances	98,225	5,970,447	-	161,969,628	168,038,300
Reserved for long-term receivables	24,042,768	-	-	-	24,042,768
Reserved for debt service	-	-	-	258,498,983	258,498,983
Unreserved:					
Designated for specific projects, reported in:					
Major funds	-	26,900,000	-	-	26,900,000
Special revenue funds	-	-	-	97,554,074	97,554,074
Capital projects funds	-	-	-	1,038,225,563	1,038,225,563
Undesignated, reported in:					
Major funds	147,970,317	43,547,032	29,779,486	-	221,296,835
Special revenue funds	-	-	-	491,209,886	491,209,886
Capital projects funds	-	-	-	2,039,277	2,039,277
Total Fund Balances	<u>172,111,310</u>	<u>76,417,479</u>	<u>29,779,486</u>	<u>2,049,497,411</u>	<u>2,327,805,686</u>
Total Liabilities and Fund Balances	<u>\$ 249,330,235</u>	<u>\$ 111,922,465</u>	<u>\$ 65,921,904</u>	<u>\$ 2,520,588,658</u>	<u>\$ 2,947,763,262</u>

The accompanying notes are an integral part of these financial statements

Clark County, Nevada
Reconciliation of the Balance Sheet
to the Statement of Net Assets
June 30, 2010

Amounts reported for governmental activities in the statement of net assets are different because:

Fund balances – governmental funds		\$2,327,805,686
Capital assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds:		
Governmental capital assets	\$7,893,508,458	
Less accumulated depreciation	<u>(2,040,476,256)</u>	5,853,032,202
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore not reported in governmental funds:		
Bonds payable, net of premiums and discounts	(2,318,530,351)	
Unamortized bond costs, premiums and discounts	13,761,723	
Loans payable	(408,796)	
Litigation liability	(2,500,000)	
Arbitrage rebate liability	(100,000)	
LVMPD OPEB liability, net of Detention portion	(118,544,560)	
Compensated absences	<u>(186,923,924)</u>	(2,613,245,908)
Accrued interest payable		(16,129,249)
Deferred revenue representing amounts that were not available to fund current expenditures and therefore are not reported in governmental funds		300,276,203
Long-term receivables reserved in governmental funds, adjusted to allowance for uncollectibles in statement of net assets		(24,042,768)
Long-term receivables not recorded in governmental funds:		
Bond bank receivable from So. Nevada Water Authority	1,373,210,000	
LVMPD OPEB receivable from City of Las Vegas	<u>47,539,028</u>	1,420,749,028
Internal service funds are used by management to charge the costs of certain activities to individual funds. Net assets of the internal service funds are reported with the governmental activities		187,435,313
Internal balances that are receivable from business-type activities		<u>9,096,738</u>
Net assets of governmental activities		<u>\$7,444,977,245</u>

The accompanying notes are an integral part of these financial statements

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

	General Fund	Las Vegas Metropolitan Police Department	Master Transportation Plan	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 347,888,378	\$ 165,184,055	\$ 32,338,354	\$ 269,971,410	\$ 815,382,197
Special assessments	-	-	-	39,650,930	39,650,930
Licenses and permits	210,359,702	-	5,969,710	29,909,779	246,239,191
Intergovernmental revenue	257,030,863	153,255,622	231,182,656	610,485,974	1,251,955,115
Charges for services	75,314,190	26,022,673	-	53,585,540	154,922,403
Fines and forfeitures	25,671,295	-	-	2,811,590	28,482,885
Interest	4,844,673	2,290,155	413,243	56,751,868	64,299,939
Other	30,829,371	1,374,604	-	5,194,168	37,398,143
Total revenues	<u>951,938,472</u>	<u>348,127,109</u>	<u>269,903,963</u>	<u>1,068,361,259</u>	<u>2,638,330,803</u>
Expenditures:					
Current:					
General government	127,176,984	-	-	57,421,680	184,598,664
Judicial	146,502,648	-	-	47,299,763	193,802,411
Public safety	212,290,725	514,245,053	-	382,233,732	1,108,769,510
Public works	14,709,836	-	178,666,608	29,133,164	222,509,608
Health	83,677,333	-	-	16,935,783	100,613,116
Welfare	92,910,160	-	-	90,613,055	183,523,215
Culture and recreation	19,824,777	-	-	372,411	20,197,188
Community support	-	-	-	44,212,630	44,212,630
Other general expenditures	110,683,332	-	-	-	110,683,332
Capital outlays	2,657,580	6,867,422	-	289,354,092	298,879,094
Debt service:					
Principal	-	215,753	-	92,331,205	92,546,958
Interest	-	28,653	-	111,721,138	111,749,791
Bond issuance costs and other	-	-	-	2,632,483	2,632,483
Total expenditures	<u>810,433,375</u>	<u>521,356,881</u>	<u>178,666,608</u>	<u>1,164,261,136</u>	<u>2,674,718,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>141,505,097</u>	<u>(173,229,772)</u>	<u>91,237,355</u>	<u>(95,899,877)</u>	<u>(36,387,197)</u>

(Continued)

Clark County, Nevada
 Governmental Funds
 Statement of Revenues, Expenditures and Changes in Fund Balances
 For the fiscal year ended June 30, 2010
 (Continued)

	General Fund	Las Vegas Metropolitan Police Department	Master Transportation Plan	Other Governmental Funds	Total Governmental Funds
Other financing sources (uses):					
Transfers from other funds	318,187,963	217,588,416	-	443,797,768	979,574,147
Transfers to other funds	(505,927,150)	(20,000,000)	(61,457,869)	(419,853,604)	(1,007,238,623)
Bonds and loans issued	-	-	-	25,645,000	25,645,000
Refunding bonds issued	-	-	-	174,465,000	174,465,000
Premium on bonds issued	-	-	-	4,510,884	4,510,884
Payment to escrow agent	-	-	-	(176,517,031)	(176,517,031)
Total other financing sources (uses)	<u>(187,739,187)</u>	<u>197,588,416</u>	<u>(61,457,869)</u>	<u>52,048,017</u>	<u>439,377</u>
Net changes in fund balances	(46,234,090)	24,358,644	29,779,486	(43,851,860)	(35,947,820)
Fund balance:					
Beginning of year	<u>218,345,400</u>	<u>52,058,835</u>	<u>-</u>	<u>2,093,349,271</u>	<u>2,363,753,506</u>
End of year	<u>\$ 172,111,310</u>	<u>\$ 76,417,479</u>	<u>\$ 29,779,486</u>	<u>\$ 2,049,497,411</u>	<u>\$ 2,327,805,686</u>

The accompanying notes are an integral part of these financial statements.

Clark County, Nevada
 Reconciliation of Statement of Revenues, Expenditures, and Changes in
 Fund Balances of Governmental Funds to the Statement of Activities
 For the year ended June 30, 2010

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances – governmental funds \$ (35,947,820)

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives. Also, the County relinquished infrastructure that was annexed by the cities. The County does not capitalize items costing less than \$5,000.

Capital outlay recorded in governmental funds	\$298,879,094	
Less amounts not capitalized	<u>(80,483,434)</u>	
Capitalized expenditures	218,395,660	
Less current year depreciation	<u>(224,571,492)</u>	(6,175,832)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds:

Donated capital assets	256,529,353	
Loss on sale of capital assets	(44,762,258)	
Change in deferred revenue	(5,216,015)	
Bond bank operating contribution	<u>(18,028,750)</u>	188,522,330

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which bonds issued exceeded repayments:

Bonds and loans issued	(200,110,000)	
Bond issuance and other deferred costs	2,632,483	
Bond premiums and discounts	(4,510,884)	
Accrued interest	517,855	
Amortized bond costs	3,989,086	
Principal payment	92,546,958	
Payments to escrow agents	<u>176,517,031</u>	71,582,529

(Continued)

Clark County, Nevada
 Reconciliation of Statement of Revenues, Expenditures, and Changes in
 Fund Balances of Governmental Funds to the Statement of Activities
 For the year ended June 30, 2010

(Continued)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:

Change in long-term compensated absences	\$ (7,364,467)	
Change in LVMPD OPEB liability	(29,923,026)	
Change in arbitrage rebate liability	<u>(100,000)</u>	\$(37,387,493)
Long-term receivable is recorded in the governmental funds. The current portion of the provision for doubtful accounts is recognized in the statement of activities.		(1,598,512)
Long-term LVMPD OPEB receivable due from the City of Las Vegas		13,322,254
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net expense of the internal service funds is reported with governmental activities.		(2,210,895)
Increase to internal balances that are receivable from business-type activities.		<u>4,701,613</u>
Change in net assets of governmental activities		<u>\$194,808,174</u>

The accompanying notes are an integral part of these financial statements

Clark County, Nevada
Proprietary Funds
Statement of Net Assets
June 30, 2010
(Continued)

	Business-Type Activities - Enterprise Funds			
	University Medical Center	Water Reclamation District	Las Vegas Valley Water District	Department of Aviation
ASSETS				
Unrestricted current assets:				
Cash and cash equivalents:				
In custody of the County Treasurer	\$ 15,902,872	\$ -	\$ -	\$ 572,890,184
In custody of other officials	22,900	12,423,177	74,613,017	471,950
Investments in custody of other officials	-	422,370,228	7,762,658	-
Loaned securities	-	-	-	-
Accounts receivable	122,488,565	13,544,595	58,050,503	31,821,095
Interest receivable	-	2,574,951	13,334	4,568,733
Taxes receivable, delinquent	-	-	-	-
Due from other funds	-	-	-	1,621,147
Due from other governmental units	-	-	-	3,701,790
Inventories	12,777,010	2,439,816	17,542,229	1,785,017
Prepaid items and other current assets	1,368,254	264,589	-	561,126
Total unrestricted current assets	<u>152,559,601</u>	<u>453,617,356</u>	<u>157,981,741</u>	<u>617,421,042</u>
Restricted current assets:				
Cash and cash equivalents:				
In custody of the County Treasurer	25,267,642	18,668,626	-	-
In custody of other officials	-	-	119,035,898	-
With fiscal agent	-	-	-	1,350,562,549
Investments in custody of other officials	-	50,528,744	13,256,092	28,439,447
Loaned securities	243,754	119,684	-	3,666,109
Accounts receivable	1,299,463	2,120,325	413,879,343	-
Total restricted current assets	<u>26,810,859</u>	<u>71,437,379</u>	<u>546,171,333</u>	<u>1,382,668,105</u>
Total current assets	<u>179,370,460</u>	<u>525,054,735</u>	<u>704,153,074</u>	<u>2,000,089,147</u>
Noncurrent assets:				
Accounts receivable, restricted	-	-	867,950,000	-
Deferred charges and other assets	545,902	4,336,777	8,061,463	265,552,346
Capital assets:				
Property and equipment	295,988,291	1,985,541,224	2,727,081,786	5,711,483,134
Accumulated depreciation	(138,933,315)	(513,594,837)	(805,354,479)	(1,171,267,987)
Total capital assets, net of accumulated depreciation	<u>157,054,976</u>	<u>1,471,946,387</u>	<u>1,921,727,307</u>	<u>4,540,215,147</u>
Total noncurrent assets	<u>157,600,878</u>	<u>1,476,283,164</u>	<u>2,797,738,770</u>	<u>4,805,767,493</u>
Total assets	<u>336,971,338</u>	<u>2,001,337,899</u>	<u>3,501,891,844</u>	<u>6,805,856,640</u>

(Continued)

Clark County, Nevada
Proprietary Funds
Statement of Net Assets
June 30, 2010
(Continued)

	Business-Type Activities - Enterprise Funds			
	University Medical Center	Water Reclamation District	Las Vegas Valley Water District	Department of Aviation
LIABILITIES				
Current liabilities (payable from current assets):				
Current maturities of long-term debt	\$ 5,800,067	\$ 6,420,000	\$ -	\$ -
Accounts payable	33,750,189	18,897,806	37,933,628	15,415,145
Accrued expenses	73,922,907	13,717,769	33,366,310	16,827,857
Due to other funds	21,244,491	87,513	-	1,150,905
Loaned securities	471,366	231,441	-	-
Deferred revenue	-	-	-	6,702,055
Deposits and other current liabilities	-	2,858,479	26,401,947	-
Total current liabilities (payable from current assets)	<u>135,189,020</u>	<u>42,213,008</u>	<u>97,701,885</u>	<u>40,095,962</u>
Current liabilities (payable from restricted assets):				
Current maturities of long-term debt	-	-	427,738,000	86,150,000
Accounts payable	-	-	102,614	147,258,091
Accrued expenses	-	-	10,734,589	108,414,794
Customer deposits	-	-	13,256,092	-
Loaned securities	-	-	-	7,089,424
Total current liabilities (payable from restricted assets)	<u>-</u>	<u>-</u>	<u>451,831,295</u>	<u>348,912,309</u>
Total current liabilities	<u>135,189,020</u>	<u>42,213,008</u>	<u>549,533,180</u>	<u>389,008,271</u>
Noncurrent liabilities:				
Long-term debt, less current maturities	81,223,842	448,402,667	1,821,571,422	4,714,537,254
Deferred revenue and other non-current liabilities	36,776,838	8,527,043	8,657,202	188,005,421
Total noncurrent liabilities	<u>118,000,680</u>	<u>456,929,710</u>	<u>1,830,228,624</u>	<u>4,902,542,675</u>
Total Liabilities	<u>253,189,700</u>	<u>499,142,718</u>	<u>2,379,761,804</u>	<u>5,291,550,946</u>
NET ASSETS				
Invested in capital assets, net of related debt	76,130,800	1,075,343,625	1,013,107,281	988,517,125
Restricted for:				
Capital projects	-	-	108,004	190,782,564
Debt service	-	20,929,994	19,100,378	134,603,458
Other	9,905,985	-	-	20,100,685
Unrestricted	(2,255,147)	405,921,562	89,814,377	180,301,862
Total Net Assets	<u>\$ 83,781,638</u>	<u>\$ 1,502,195,181</u>	<u>\$ 1,122,130,040</u>	<u>\$ 1,514,305,694</u>

(Continued)

Clark County, Nevada
Proprietary Funds
Statement of Net Assets
June 30, 2010
(Continued)

	<u>Business-Type Activities- Enterprise Funds</u>		Governmental
	<u>Other Enterprise Funds</u>	<u>Total Enterprise Funds</u>	<u>Activities - Internal Service Funds</u>
ASSETS			
Unrestricted current assets:			
Cash and cash equivalents:			
In custody of the County Treasurer	\$ 75,492,977	\$ 664,286,033	\$ 408,763,083
In custody of other officials	3,410,062	90,941,106	4,102,000
Investments in custody of other officials	-	430,132,886	-
Loaned securities	476,073	476,073	2,661,632
Accounts receivable	547,842	226,452,600	1,413,219
Interest receivable	343,674	7,500,692	1,926,543
Taxes receivable, delinquent	714	714	-
Due from other funds	156,861	1,778,008	66,419,978
Due from other governmental units	18,599	3,720,389	986,584
Inventories	-	34,544,072	374,985
Prepaid items and other current assets	15,000	2,208,969	1,214,965
Total unrestricted current assets	<u>80,461,802</u>	<u>1,462,041,542</u>	<u>487,862,989</u>
Restricted current assets:			
Cash and cash equivalents:			
In custody of the County Treasurer	-	43,936,268	-
In custody of other officials	3,268,639	122,304,537	-
With fiscal agent	-	1,350,562,549	-
Investments in custody of other officials	-	92,224,283	-
Loaned securities	-	4,029,547	-
Accounts receivable	-	417,299,131	-
Total restricted current assets	<u>3,268,639</u>	<u>2,030,356,315</u>	<u>-</u>
Total current assets	<u>83,730,441</u>	<u>3,492,397,857</u>	<u>487,862,989</u>
Noncurrent assets:			
Accounts receivable, restricted	-	867,950,000	-
Deferred charges and other assets	-	278,496,488	16,304,427
Capital assets:			
Property and equipment	108,831,104	10,828,925,539	17,682,133
Accumulated depreciation	<u>(33,961,795)</u>	<u>(2,663,112,413)</u>	<u>(15,015,349)</u>
Total capital assets, net of accumulated depreciation	<u>74,869,309</u>	<u>8,165,813,126</u>	<u>2,666,784</u>
Total noncurrent assets	<u>74,869,309</u>	<u>9,312,259,614</u>	<u>18,971,211</u>
Total assets	<u>158,599,750</u>	<u>12,804,657,471</u>	<u>506,834,200</u>

(Continued)

Clark County, Nevada
Proprietary Funds
Statement of Net Assets
June 30, 2010
(Continued)

	Business-Type Activities- Enterprise Funds		Governmental
	Other Enterprise Funds	Total Enterprise Funds	Activities - Internal Service Funds
LIABILITIES			
Current liabilities (payable from current assets):			
Current maturities of long-term debt	\$ 1,508,320	\$ 13,728,387	\$ -
Accounts payable	5,485,688	111,482,456	165,470,538
Accrued expenses	8,431,704	146,266,547	144,681,076
Due to other funds	1,647,102	24,130,011	1,318,478
Loaned securities	920,619	1,623,426	5,146,991
Deferred revenue	300,630	7,002,685	-
Deposits and other current liabilities	62,382	29,322,808	115,020
Total current liabilities (payable from current assets)	18,356,445	333,556,320	316,732,103
Current liabilities (payable from restricted assets):			
Current maturities of long-term debt	-	513,888,000	-
Accounts payable	-	147,360,705	-
Accrued expenses	-	119,149,383	-
Customer deposits	-	13,256,092	-
Loaned securities	-	7,089,424	-
Total current liabilities (payable from restricted assets)	-	800,743,604	-
Total current liabilities	18,356,445	1,134,299,924	316,732,103
Noncurrent liabilities:			
Long-term debt, less current maturities	5,652,846	7,071,388,031	-
Deferred revenue and other non-current liabilities	-	241,966,504	-
Total noncurrent liabilities	5,652,846	7,313,354,535	-
Total Liabilities	24,009,291	8,447,654,459	316,732,103
NET ASSETS			
Invested in capital assets, net of related debt	67,708,140	3,220,806,971	2,666,784
Restricted for:			
Capital projects	3,268,639	194,159,207	-
Debt service	-	174,633,830	-
Other	-	30,006,670	-
Unrestricted	63,613,680	737,396,334	187,435,313
Total Net Assets	\$ 134,590,459	\$ 4,357,003,012	\$ 190,102,097
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds		(9,096,738)	
Net assets of business-type of activities		\$ 4,347,906,274	

The accompanying notes are an integral part of these financial statements.

Clark County, Nevada
Proprietary Funds
Statement of Revenues, Expenses and Changes in Net Assets
For the fiscal year ended June 30, 2010

	Business-Type Activities - Enterprise Funds			
	University Medical Center	Water Reclamation District	Las Vegas Valley Water District	Department of Aviation
Operating revenues:				
Licenses and permits:				
New development fees	\$ -	\$ -	\$ -	\$ -
Charges for services:				
Sewer services and operations	-	123,717,412	-	-
Water sales and related water fees	-	-	320,695,958	-
Services to patients	461,079,014	-	-	-
Landing and other airport fees	-	-	-	56,942,662
Building and land rental	-	-	-	215,346,452
Concession fees	-	-	-	64,502,528
Constable fees	-	-	-	-
Building fees and permits	-	-	-	-
Recreation fees	-	-	-	-
Parking fees	-	-	-	-
Insurance	-	-	-	-
Other	29,035,577	-	-	-
Other operating revenues	-	1,071,194	2,263,906	25,658,813
Total operating revenues	<u>490,114,591</u>	<u>124,788,606</u>	<u>322,959,864</u>	<u>362,450,455</u>
Operating expenses:				
Salaries and benefits	-	29,423,759	-	109,214,004
General and administrative	147,993,687	-	-	56,464,269
Other professional services	413,814,263	7,433,909	-	-
Operating and maintenance	-	27,845,436	241,056,505	62,016,023
Depreciation	13,318,420	50,285,130	91,453,721	134,369,147
Total operating expenses	<u>575,126,370</u>	<u>114,988,234</u>	<u>332,510,226</u>	<u>362,063,443</u>
Operating income (loss)	<u>(85,011,779)</u>	<u>9,800,372</u>	<u>(9,550,362)</u>	<u>387,012</u>

(Continued)

Clark County, Nevada
Proprietary Funds
Statement of Revenues, Expenses and Changes in Net Assets
For the fiscal year ended June 30, 2010
(Continued)

	Business-Type Activities - Enterprise Funds			
	University Medical Center	Water Reclamation District	Las Vegas Valley Water District	Department of Aviation
Nonoperating revenues (expenses):				
Interest income	\$ 1,221,106	\$ 13,708,690	\$ 842,463	\$ 23,245,402
Interest expense	(3,994,979)	-	(34,460,433)	(164,498,708)
Gain (loss) on sale or abandonment of property and equipment	(163,900)	(1,300,285)	-	-
Consolidated tax	-	-	-	-
Sales and use tax	-	12,242,174	-	-
Contributions from other governmental units	65,400,000	-	-	-
Other	723,841	215,942	849,078	93,219,559
Total nonoperating revenues (expenses)	<u>63,186,068</u>	<u>24,866,521</u>	<u>(32,768,892)</u>	<u>(48,033,747)</u>
Income (loss) before contributions and transfers	(21,825,711)	34,666,893	(42,319,254)	(47,646,735)
Capital contributions	-	12,824,132	23,226,959	22,914,345
Transfers from other funds	4,165,592	-	-	7,798,884
Transfers to other funds	-	-	-	-
Change in net assets	<u>(17,660,119)</u>	<u>47,491,025</u>	<u>(19,092,295)</u>	<u>(16,933,506)</u>
Net assets:				
Beginning of year	101,441,757	1,454,704,156	1,141,222,335	1,548,970,182
Prior period adjustment	-	-	-	(17,730,982)
End of year	<u>\$ 83,781,638</u>	<u>\$ 1,502,195,181</u>	<u>\$ 1,122,130,040</u>	<u>\$ 1,514,305,694</u>

(Continued)

Clark County, Nevada
Proprietary Funds
Statement of Revenues, Expenses and Changes in Net Assets
For the fiscal year ended June 30, 2010
(Continued)

	Business-Type Activities - Enterprise Funds		Governmental Activities - Internal Service Funds
	Other Enterprise Funds	Total Enterprise Funds	
Operating revenues:			
Licenses and permits:			
New development fees	\$ 47,956	47,956	\$ -
Charges for services:			
Sewer services and operations	-	123,717,412	-
Water sales and related water fees	3,904,140	324,600,098	-
Services to patients	-	461,079,014	-
Landing and other airport fees	-	56,942,662	-
Building and land rental	-	215,346,452	-
Concession fees	-	64,502,528	-
Constable fees	3,787,797	3,787,797	-
Building fees and permits	14,284,940	14,284,940	-
Recreation fees	8,228,403	8,228,403	-
Parking fees	491,839	491,839	183,433
Insurance	-	-	152,199,806
Other	-	29,035,577	52,192,420
Other operating revenues	2,997,182	31,991,095	6,201,886
Total operating revenues	<u>33,742,257</u>	<u>1,334,055,773</u>	<u>210,777,545</u>
Operating expenses:			
Salaries and benefits	45,719,886	184,357,649	79,428,957
General and administrative	-	204,457,956	-
Other professional services	-	421,248,172	-
Operating and maintenance	15,465,122	346,383,086	159,110,227
Depreciation	3,150,619	292,577,037	912,123
Total operating expenses	<u>64,335,627</u>	<u>1,449,023,900</u>	<u>239,451,307</u>
Operating income (loss)	<u>(30,593,370)</u>	<u>(114,968,127)</u>	<u>(28,673,762)</u>

(Continued)

Clark County, Nevada
Proprietary Funds
Statement of Revenues, Expenses and Changes in Net Assets
For the fiscal year ended June 30, 2010
(Continued)

	Business-Type Activities - Enterprise Funds		Governmental Activities - Internal Service Funds
	Other Enterprise Funds	Total Enterprise Funds	
Nonoperating revenues (expenses):			
Interest income	\$ 2,149,463	\$ 41,167,124	\$ 11,747,123
Interest expense	(304,299)	(203,258,419)	(45,499)
Gain (loss) on sale or abandonment of property and equipment	556,577	(907,608)	443,842
Consolidated tax	50,042	50,042	-
Sales and use tax	230,409	12,472,583	-
Contributions from other governmental units	-	65,400,000	-
Other	2,073,122	97,081,542	317,401
Total nonoperating revenues (expenses)	4,755,314	12,005,264	12,462,867
Income (loss) before contributions and transfers	(25,838,056)	(102,962,863)	(16,210,895)
Capital contributions	4,100	58,969,536	-
Transfers from other funds	7,841,783	19,806,259	15,533,264
Transfers to other funds	(6,141,783)	(6,141,783)	(1,533,264)
Change in net assets	(24,133,956)	(30,328,851)	(2,210,895)
Net assets:			
Beginning of year	158,724,415		192,312,992
End of year	\$ 134,590,459		\$ 190,102,097
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds		(4,701,613)	
Change in net assets of business-type activities		\$ (35,030,464)	

The accompanying notes are an integral part of these financial statements.

Clark County, Nevada
Proprietary Funds
Statement of Cash Flows
For the fiscal year ended June 30, 2010
(Continued)

	Business-Type Activities - Enterprise Funds			
	University Medical Center	Water Reclamation District	Las Vegas Valley Water District	Department of Aviation
Cash flows from operating activities:				
Cash received from customers	\$ 483,753,455	\$ 126,076,370	\$ 325,810,543	\$ 345,244,215
Cash paid for employees and for benefits	(314,768,025)	(27,467,186)	(119,996,383)	(101,761,312)
Cash paid for services and supplies	(257,953,129)	(36,274,617)	(137,315,454)	(118,578,894)
Other operating receipts	29,035,577	1,431,199	756,857	-
Net cash provided (used) by operating activities	<u>(59,932,122)</u>	<u>63,765,766</u>	<u>69,255,563</u>	<u>124,904,009</u>
Cash flows from noncapital financing activities:				
Cash provided by property taxes	-	-	-	-
Cash provided by consolidated taxes and sales and use taxes	-	-	-	-
Federal and state grants	-	-	-	-
Transfers from other funds	9,565,592	-	-	7,798,884
Transfers to other funds	-	-	-	-
Contributions from other governmental units	60,000,000	-	-	-
Net cash provided by noncapital financing activities	<u>69,565,592</u>	<u>-</u>	<u>-</u>	<u>7,798,884</u>
Cash flows from capital and related financing activities:				
Cash provided by contributed capital	-	10,810,344	3,370,159	-
Bonds and loans issued	-	-	86,454,477	2,593,695,689
Federal and state grants	-	267,180	-	20,319,884
Cash used for bond issue costs	-	-	(102,984)	(19,594,028)
Acquisition, construction, or improvement of capital assets	(17,955,699)	(166,037,184)	(48,644,184)	(1,026,634,668)

(Continued)

Clark County, Nevada
Proprietary Funds
Statement of Cash Flows
For the fiscal year ended June 30, 2010
(Continued)

	Business-Type Activities - Enterprise Funds			
	University Medical Center	Water Reclamation District	Las Vegas Valley Water District	Department of Aviation
Cash used for debt service:				
Principal	\$ (7,288,750)	\$ (6,110,000)	\$ (26,228,000)	\$ (71,780,000)
Interest	(4,007,830)	(42,384,276)	(37,691,180)	(129,109,741)
Payments to bond refunding agent	-	-	-	(800,000,000)
Proceeds from the sale of capital assets	-	217,618	189,656	-
Proceeds from customer assessments	-	-	-	85,076,592
Sales tax apportionment	-	12,240,581	-	-
Cash provided by other capital	723,840	-	(5,529,952)	-
Net cash used by capital and related financing activities	<u>(28,528,439)</u>	<u>(190,995,737)</u>	<u>(28,182,008)</u>	<u>651,973,728</u>
Cash flows from investing activities:				
Purchase of investments	-	(339,782,788)	(969,518,752)	-
Proceeds from maturities of investments	-	440,854,285	1,115,369,364	-
Interest income	1,128,262	14,602,562	389,314	23,541,680
Net cash provided by investing activities	<u>1,128,262</u>	<u>115,674,059</u>	<u>146,239,926</u>	<u>23,541,680</u>
Net increase (decrease) in cash and cash equivalents	(17,766,707)	(11,555,912)	187,313,481	808,218,301
Cash and cash equivalents:				
Beginning of year	58,960,121	42,647,715	6,335,434	1,115,706,382
End of year:				
Unrestricted	15,925,772	12,423,177	74,613,017	573,362,134
Restricted	25,267,642	18,668,626	119,035,898	1,350,562,549
Total cash and cash equivalents at end of year	<u>\$ 41,193,414</u>	<u>\$ 31,091,803</u>	<u>\$ 193,648,915</u>	<u>\$ 1,923,924,683</u>

(Continued)

Clark County, Nevada
Proprietary Funds
Statement of Cash Flows
For the fiscal year ended June 30, 2010
(Continued)

	Business-Type Activities - Enterprise Funds			
	University Medical Center	Water Reclamation District	Las Vegas Valley Water District	Department of Aviation
Reconciliation of operating income (loss) to net cash flows from operating activities:				
Operating income (loss)	\$ (85,011,779)	\$ 9,800,372	\$ (9,550,362)	\$ 387,012
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	13,318,420	50,285,130	91,453,721	134,369,147
Provision for doubtful accounts	57,033,416	-	-	-
(Increase) decrease in accounts receivable	(34,358,975)	1,811,524	(12,132,224)	(9,759,043)
Increase in due from other funds	-	-	-	-
(Increase) decrease in due from other governmental units	-	-	-	-
Decrease in inventory	9,887	305,011	-	42,963
(Increase) decrease in prepaid expense	-	70,158	(4,666,844)	135,495
(Increase) decrease in other assets	332,276	-	1,723,182	-
Increase (decrease) in accounts payable	(14,593,842)	3,033,996	(2,070,609)	(1,089,100)
Increase in accrued payroll	-	-	3,803,198	7,453,276
Increase in due to other funds	-	-	-	-
Increase (decrease) in other non-current liabilities	1,999,613	(1,540,425)	-	-
Increase (decrease) in deferred revenue	-	-	(30,912)	1,419,054
Increase (decrease) in deposits and other current liabilities	1,338,862	-	726,413	(8,054,795)
Net cash provided (used) by operating activities	<u>\$ (59,932,122)</u>	<u>\$ 63,765,766</u>	<u>\$ 69,255,563</u>	<u>\$ 124,904,009</u>

(Continued)

Clark County, Nevada
Proprietary Funds
Statement of Cash Flows
For the fiscal year ended June 30, 2010
(Continued)

	Business-Type Activities - Enterprise Funds			
	University Medical Center	Water Reclamation District	Las Vegas Valley Water District	Department of Aviation
Noncash investing, capital and financing activities				
Donated mains and services	\$ -	\$ 3,209,008	\$ 23,142,009	\$ -
Property, plant and equipment purchased on account	-	16,625,512	-	-
Change in fair value of investments	-	9,133,278	19,000	-
Bond issuance costs deducted from bond proceeds	-	-	1,342,545	-
Refunding bonds issued	-	-	19,505,513	-
Bonds refunded	-	-	15,710,000	-
Deferred loss on refunded bonds	-	-	548,721	-
Debt issued on behalf of related party	-	-	520,080,000	-
Reduction of debt issued on behalf of related party	-	-	23,385,000	-
Contribution of land for Heliport facility	-	-	-	3,718,300

(Continued)

Clark County, Nevada
Proprietary Funds
Statement of Cash Flows
For the fiscal year ended June 30, 2010
(Continued)

	Business-Type Activities - Enterprise Funds		Governmental Activities -
	Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Cash flows from operating activities:			
Cash received from customers	\$ 30,516,602	\$ 1,311,401,185	\$ 156,836,776
Cash paid for employees and for benefits	(45,375,049)	(609,367,955)	(29,446,159)
Cash paid for services and supplies	(12,405,348)	(562,527,442)	(141,297,082)
Other operating receipts	2,997,182	34,220,815	6,201,886
Net cash provided (used) by operating activities	(24,266,613)	173,726,603	(7,704,579)
Cash flows from noncapital financing activities:			
Cash provided by property taxes	16,607	16,607	-
Cash provided by consolidated taxes and sales and use taxes	50,042	50,042	-
Federal and state grants	1,406,601	1,406,601	-
Transfers from other funds	7,841,783	25,206,259	15,533,264
Transfers to other funds	(6,141,783)	(6,141,783)	(1,533,264)
Contributions from other governmental units	649,783	60,649,783	317,401
Net cash provided by noncapital financing activities	3,823,033	81,187,509	14,317,401
Cash flows from capital and related financing activities:			
Cash provided by contributed capital	-	14,180,503	-
Bonds and loans issued	-	2,680,150,166	-
Federal and state grants	-	20,587,064	-
Cash used for bond issue costs	-	(19,697,012)	-
Acquisition, construction, or improvement of capital assets	(14,729,817)	(1,274,001,552)	(55,565)

(Continued)

Clark County, Nevada
Proprietary Funds
Statement of Cash Flows
For the fiscal year ended June 30, 2010
(Continued)

	Business-Type Activities - Enterprise Funds		Governmental Activities - Internal Service Funds
	Other Enterprise Funds	Total Enterprise Funds	
Cash used for debt service:			
Principal	\$ (1,781,556)	\$ (113,188,306)	\$ -
Interest	(327,251)	(213,520,278)	-
Payments to bond refunding agent	-	(800,000,000)	-
Proceeds from the sale of capital assets	-	407,274	443,842
Proceeds from customer assessments	-	85,076,592	-
Sales tax apportionment	230,409	12,470,990	-
Cash provided by other capital	-	(4,806,112)	-
Net cash used by capital and related financing activities	<u>(16,608,215)</u>	<u>387,659,329</u>	<u>388,277</u>
Purchase of investments	-	(1,309,301,540)	-
Proceeds from maturities of investments	-	1,556,223,649	-
Interest income	2,302,031	41,963,849	12,456,374
Net cash provided by investing activities	<u>2,302,031</u>	<u>288,885,958</u>	<u>12,456,374</u>
Net increase (decrease) in cash and cash equivalents	(34,749,764)	931,459,399	19,457,473
Cash and cash equivalents:			
Beginning of year	<u>116,921,442</u>	<u>1,340,571,094</u>	<u>393,407,610</u>
End of year:			
Unrestricted	78,903,039	755,227,139	412,865,083
Restricted	<u>3,268,639</u>	<u>1,516,803,354</u>	<u>-</u>
Total cash and cash equivalents at end of year	<u>\$ 82,171,678</u>	<u>\$ 2,272,030,493</u>	<u>\$ 412,865,083</u>

(Continued)

Clark County, Nevada
Proprietary Funds
Statement of Cash Flows
For the fiscal year ended June 30, 2010
(Continued)

	Business-Type Activities - Enterprise Funds		Governmental Activities - Internal Service Funds
	Other Enterprise Funds	Total Enterprise Funds	
Reconciliation of operating income (loss) to net cash flows from operating activities:			
Operating income (loss)	\$ (30,593,370)	\$ (114,968,127)	\$ (28,673,762)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	3,150,619	292,577,037	912,123
Provision for doubtful accounts	-	57,033,416	-
(Increase) decrease in accounts receivable	(286,108)	(54,724,826)	10,704,509
Increase in due from other funds	(156,861)	(156,861)	(51,135,495)
(Increase) decrease in due from other governmental units	211,914	211,914	(986,584)
Decrease in inventory	-	357,861	75,889
(Increase) decrease in prepaid expense	-	(4,461,191)	629,233
(Increase) decrease in other assets	-	2,055,458	(6,201,426)
Increase (decrease) in accounts payable	474,693	(14,244,862)	15,823,410
Increase in accrued payroll	1,416,854	12,673,328	49,982,796
Increase in due to other funds	1,647,102	1,647,102	1,318,478
Increase (decrease) in other non-current liabilities	-	459,188	-
Increase (decrease) in deferred revenue	92	1,388,234	-
Increase (decrease) in deposits and other current liabilities	(131,548)	(6,121,068)	(153,750)
Net cash provided (used) by operating activities	\$ (24,266,613)	\$ 173,726,603	\$ (7,704,579)

(Continued)

Clark County, Nevada
Proprietary Funds
Statement of Cash Flows
For the fiscal year ended June 30, 2010
(Continued)

	Business-Type Activities - Enterprise Funds		Governmental Activities - Internal Service Funds
	Other Enterprise Funds	Total Enterprise Funds	
Noncash investing, capital and financing activities			
Donated mains and services	\$ -	\$ 26,351,017	\$ -
Property, plant and equipment purchased on account	-	16,625,512	-
Change in fair value of investments	-	9,152,278	-
Bond issuance costs deducted from bond proceeds	-	1,342,545	-
Refunding bonds issued	-	19,505,513	-
Bonds refunded	-	15,710,000	-
Deferred loss on refunded bonds	-	548,721	-
Debt issued on behalf of related party	-	520,080,000	-
Reduction of debt issued on behalf of related party	-	23,385,000	-
Contribution of land for Heliport facility	-	3,718,300	-

The accompanying notes are an integral part of these financial statements.

Clark County, Nevada
Fiduciary Funds
Statement of Net Assets
June 30, 2010

	<u>Employee Benefit and Pension Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash and investments:		
In custody of the County Treasurer	\$ 3,165,055	\$ 151,897,428
In custody of other officials	-	37,607,355
With fiscal agent	150,368,731	7,902,351
Loaned securities	20,291	947,424
Accounts receivable	1,921	99,170
Interest receivable	1,420,387	685,374
Taxes receivable, delinquent	-	54,211,094
Due from other governmental units	-	297,943,931
Total Assets	<u>154,976,385</u>	<u>551,294,127</u>
LIABILITIES		
Accrued expenses	35,805	-
Loaned securities	39,238	1,832,102
Amounts held for others	-	549,462,025
Total Liabilities	<u>75,043</u>	<u>551,294,127</u>
NET ASSETS		
Held in trust for pension benefits and other purposes	<u>\$ 154,901,342</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

Clark County, Nevada
 Fiduciary Funds
 Statement of Changes in Net Assets
 For the fiscal year ended June 30, 2010

	Employee Benefit and Pension Funds
ADDITIONS	
Contributions:	
Contributions from employer	\$ 25,788,680
Contributions from employees	232,694
Total contributions	26,021,374
Investment earnings:	
Interest	2,480,633
Net increase in fair value of investments	14,622,723
Total investment earnings	17,103,356
Less investment expense	(94,243)
Net investment earnings	17,009,113
Total additions	43,030,487
DEDUCTIONS	
General and administrative	240,752
Benefit payments	23,352,206
Total deductions	23,592,958
Change in net assets	19,437,529
NET ASSETS	
Beginning of year	135,463,813
End of year	\$ 154,901,342

The accompanying notes are an integral part of
 these financial statements.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Reporting Entity

Clark County, Nevada (the County) is a municipality governed by an elected seven-member board. As required by accounting principles generally accepted in the United States of America (GAAP), these financial statements present Clark County, Nevada (the primary government) and its component units.

Blended Component Units

Included as blended component units are the Las Vegas Valley Water District (Water District), Big Bend Water District, University Medical Center of Southern Nevada (UMC), Clark County Water Reclamation District (Reclamation District) and the Clark County Redevelopment Agency (Redevelopment Agency).

Although each of the above-mentioned governmental units operates as a separate entity, the members of the Board of Clark County Commissioners are also the board members (ex-officio) of each entity. Because each of the component units has substantially the same governing body as the primary government, they are blended into the financial statements. The operations of the Water District, Big Bend Water District, UMC, and the Reclamation District are reflected as enterprise funds. The Redevelopment Agency is reflected as a special revenue fund.

Discretely Presented Component Units

Included as discretely presented component units are the Regional Transportation Commission of Southern Nevada (RTC) and the Clark County Regional Flood Control District (Flood Control District). The RTC and the Flood Control District are governed by two members of the Board of County Commissioners, two members of the City of Las Vegas Council, and one member from the city council of every other incorporated city in Clark County. The County is financially accountable for RTC and Flood Control District, and exclusion of these units would render the financial statements of the County incomplete.

Separately issued financial statements for the component units may be obtained by contacting the component units at the following addresses:

Las Vegas Valley Water District and Big Bend Water District
1001 South Valley View Boulevard
Las Vegas, Nevada 89153

University Medical Center of Southern Nevada
1800 West Charleston Boulevard
Las Vegas, Nevada 89102

Clark County Water Reclamation District
5857 East Flamingo Road
Las Vegas, Nevada 89122

Regional Transportation Commission of Southern Nevada
600 South Grand Central Parkway, Suite 350
Las Vegas, Nevada 89106

Regional Flood Control District
600 South Grand Central Parkway, Suite 300
Las Vegas, Nevada 89106

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the County and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, are generally followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges for services between the governmental activities and business-type activities. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, the County considers revenues, excluding property taxes, to be available if they are collected within 90 days after the end of the current fiscal year. Property taxes are considered available if collected within 60 days after the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, consolidated taxes, franchise fees, interest revenue, and charges for services associated with the current fiscal year are considered to be susceptible to accrual and have been recognized as revenues in the current year. Only the portion of special assessments receivable due within the fiscal year is considered to be susceptible to accrual as revenue of the current year. Fines and forfeitures, as well as licenses and permits, are not susceptible to accrual as they are generally not measurable until received in cash.

The proprietary fund and employee benefit and pension fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds and internal service funds are charges to customers for sales and services. The County also recognizes as operating revenue the portion of tap fees of the Reclamation District and Water District funds that are intended to recover the cost of connecting new customers to their system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The County reports the following major governmental funds:

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Las Vegas Metropolitan Police Department Fund accounts for the operation of a police department serving the citizens of unincorporated Clark County and the City of Las Vegas.

The Master Transportation Fund accounts for revenues and expenditures associated with transportation improvements.

The County reports the following major enterprise funds:

The University Medical Center Fund is a blended component unit of the County. It accounts for the operations of the County's hospital.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Fund Financial Statements (Continued)

The Water Reclamation District Fund is a blended component unit of the County. It accounts for the operations of the County's sewage treatment facilities.

The Water District Fund is a blended component unit of the County. It accounts for the operations of the County's water distribution system.

The Department of Aviation Fund accounts for the operations of McCarran International Airport, North Las Vegas Airport, Henderson Executive Airport, Jean Sport Aviation Airport, Perkins Field in Overton, Nevada, and Searchlight Airport.

Additionally, the County reports the following fund types:

Internal service funds account for printing and mailing, fleet management, employee benefits, property management, enterprise resource planning, investment pool costs and self-insurance services provided to other departments or agencies of the County, or to other governments, on a cost reimbursement basis.

Fiduciary funds include the Medical Insurance Premium Retirement Plan fund, the County Section 125 Plan fund, and the Las Vegas Valley Water District Pension Plan fund. These funds account for resources that are required to be held in trust for the members and beneficiaries of the employee benefit plans or for pension benefit payments to qualified employees.

The agency funds are also included as fiduciary funds and they account for assets held by the County as an agent for other governmental entities. The most significant activity in the agency funds is the collection and transfer of taxes to other local governmental entities, primarily ad valorem and room taxes.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Liabilities, and Net Assets or Equity

Investments

With the exception of the Water Reclamation District and Water District, the County pools the cash of its individual funds for investment purposes. Each fund in the pool records its own interest earnings. At year end, all the investments in the pool are adjusted to fair value, regardless of the length of time remaining to maturity. The proportionate share of each fund's unrealized gain or loss at year end is adjusted against the interest earnings of the individual funds. The Water Reclamation District and Water District also adjust their investments to fair value, but only to the extent that they are maturing longer than a year from year end. (Also see Note III.1.)

Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, and Net Assets or Equity (Continued)

Receivables and Payables (Continued)

governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

The accounts receivable are shown net of any provision for doubtful accounts.

Inventories and Prepaid Items

The Water District enterprise fund inventories are valued at the weighted average moving cost. The inventories of the other proprietary funds are valued at the lower of cost, determined by first-in, first-out method, or market. Inventories consist primarily of materials and supplies.

Certain payments to vendors reflect costs benefiting future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Restricted Assets

Restricted assets consist of cash and cash equivalents, investments and certain receivables that are restricted in their use by bond covenants or other external agreements. They are primarily used to meet debt service obligations.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, sidewalks, bridges, flood control structures, traffic signals, streetlights, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Significant projects in process are depreciated once the projects are placed in service. Prior to that time, they are reported as construction in progress. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	20-50
Land improvements	5-75
Infrastructure	25-50
Equipment	5-20

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, and Net Assets or Equity (Continued)

Compensated Absences

It is the County's policy to permit employees to accumulate earned, but unused vacation and sick leave benefits. Such benefits are accrued when incurred in the government-wide and proprietary financial statements.

Long-Term Obligations

In the government-wide financial statements and proprietary fund types in fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources whereas discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Reclassifications

Certain amounts in the prior year statements have been reclassified for comparison purposes to conform to the current year presentation.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Excess of Expenditures Over Appropriations

For the fiscal year ended June 30, 2010, the following funds exceeded appropriations:

The Kyle Canyon Water District nonmajor enterprise fund expenses exceeded appropriations by \$66,630. The Clark County Worker's Compensation, LVMPD Self-Funded Insurance, and LVMPD Self-Funded Industrial Insurance internal service funds expenses exceeded appropriations by \$105,846, \$127,443 and \$6,017,405, respectively.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS

1. CASH AND INVESTMENTS

Deposits

According to state statutes, County monies must be deposited with federally insured banks, credit unions, or savings and loan associations within the County. The County is authorized to use demand accounts, time accounts, and certificates of deposit. State statutes do not specifically require collateral for demand deposits, but do specify that collateral for time deposits may be of the same type as those described for permissible investments. Permissible investments are similar to allowable County investments described below, except that statutes permit a longer term and include securities issued by municipalities within Nevada. The County's deposits are fully covered by federal depository insurance or collateral held by the County's agent in the County's name. The County has written custodial agreements with the various financial institutions' trust banks for demand deposits and certificates of deposits. These custodial agreements pledge securities totaling 102 percent of the deposits with each financial institution. The County has a written agreement with the State Treasurer for monitoring the collateral maintained by the County's depository institutions.

All deposits are subject to credit risk. Credit risk is defined as the risk that another party to a deposit or investment transaction (counterparty) will not fulfill its obligations. At year end, the bank balance of deposits held in custody of the County Treasurer was \$125,345,317 and the carrying amount was \$77,219,927. The County utilizes zero balance sweep accounts and there are money market funds available to cover amounts presented for payment.

The bank balance of deposits held in the custody of other officials was \$256,915,488 and the carrying amount was \$249,381,954. The bank balance and the carrying value of deposits with fiscal agent was \$8,842,642.

At June 30, 2010, the fair value of Countywide deposits, investments, derivative instruments, and loaned securities reinvested consisted of the following:

Total Cash, Investments, Derivative Instruments, and Loaned Securities Reinvested
All Entities Combined

		<u>Fair Value</u>
Investments	\$5,974,151,457	
Derivative Instruments	28,439,447	
Loaned Securities	<u>25,856,846</u>	\$6,028,447,750
Cash		335,444,523
Water District Pension		<u>150,287,110</u>
Grand total		<u>\$6,514,179,383</u>

Investments

When investing monies, the County is required to be in conformance with state statutes and written policies adopted by the Board of County Commissioners designating allowable investments and the safeguarding of those investments. The County invests monies both by individual fund and through a pooling of monies. The pooled monies, referred to as the investment pool, are theoretically invested on the whole and not as a combination of monies from each fund belonging to the pool. In this manner, the County Treasurer is able to invest the monies at a higher interest rate for a longer period of time. Interest is apportioned monthly to each fund in the pool based on the average daily cash balances of the funds for the month in which the investment matures. Cash and investments in the custody of the County Treasurer comprise the investment pool.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

1. CASH AND INVESTMENTS (Continued)

Investments (Continued)

Securities purchased by the County are delivered against payments and held in a custodial safekeeping account with the trust department of a bank designated by the County.

As described above, the cash and investments in custody of the County Treasurer are invested as a pool. Entity-wide investment pools are considered to have the general characteristics of demand deposits in that the entity may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Therefore, cash and investments in custody of the County Treasurer for the proprietary funds are considered cash equivalents for the purposes of the statement of cash flows, in addition to cash in custody of other officials and cash with fiscal agent. Cash received as collateral for loaned securities is not considered a cash equivalent for the purpose of the statement of cash flows.

State statutes authorize the County to invest in the following: obligations of the U.S. Treasury and U.S. agencies not to exceed ten years maturity; negotiable notes or short-term negotiable bonds issued by other local governments of the State of Nevada; negotiable certificates of deposit insured by commercial banks, credit unions or savings and loan associations; nonnegotiable certificates of deposit issued by insured commercial banks, credit unions or savings and loan associations, except certificates that are not within limits of insurance provided by the Federal Deposit Insurance Corporation, unless those certificates are collateralized as is required for uninsured deposits; bankers' acceptances eligible for rediscount with federal reserve banks, not to exceed 180 days maturity and 20 percent of total investments; obligations of state and local governments if the interest on the obligation is tax exempt and is rated "A" or its equivalent; commercial paper having an "A-1" rating or equivalent, not to exceed 270 days maturity and 20 percent of the total investments; money market mutual funds with "AAA" rating invested only in federal government or agency securities; master notes, bank notes or other short-term commercial paper rated "A-1" or its equivalent, or in repurchase agreements fully collateralized by such securities; notes, bonds, and other unconditional obligations issued by corporations organized and operating in the United States, having an "A" rating or equivalent, not to exceed 5 years maturity and 20 percent of the total investments; collateralized mortgage obligations that are rated "AAA" or its equivalent, not to exceed 20 percent of the total investments; asset-backed securities that are rated "AAA" or its equivalent, not to exceed 20 percent of the total investments; repurchase agreements that are collateralized at 102 percent and are executed with a primary dealer, not to exceed 90 days maturity. State statutes require the County to invest with security dealers who are primary dealers when investing in repurchase agreements. Primary dealers are a group of dealers that submit daily reports of market positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its formal oversight.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

1. CASH AND INVESTMENTS (Continued)

Investments (Continued)

At June 30, 2010, the fair value of Countywide investments, derivative instruments, and loaned securities reinvested were categorized by maturity as follows:

Investments with Derivative Instruments and Loaned Securities Reinvested – All Entities Combined

<u>Investment Type</u>	<u>Investment Maturities (in Years)</u>				
	<u>Fair Value</u>	<u>Less Than 1</u>	<u>1 to 3</u>	<u>3 to 5</u>	<u>More Than 5</u>
Debt Securities:					
U.S. Treasuries	\$ 981,519,070	\$ 8,998,186	\$ 902,883,399	\$ 69,637,485	\$ -
U.S. Agencies	3,893,677,131	1,394,744,815	1,989,398,170	459,263,646	50,270,500
Corporate Obligations	188,266,800	11,057,300	160,885,450	16,324,050	-
Money Market Funds	770,432,615	770,432,615	-	-	-
Commercial Paper	23,993,980	23,993,980	-	-	-
Negotiable CDs	4,334,037	4,334,037	-	-	-
Collateralized Mortgage Obligations	56,949,458	-	5,410,006	9,355,263	42,184,189
Collateralized Investment Agreements*	35,292,569	35,292,569	-	-	-
Asset Backed Securities	45,542,643	20,006,846	793,023	21,536,790	3,205,984
Derivative Instruments	<u>28,439,447</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,439,447</u>
Total	<u>\$6,028,447,750</u>	<u>\$2,268,860,348</u>	<u>\$3,059,370,048</u>	<u>\$576,117,234</u>	<u>\$124,100,120</u>

* These are fully collateralized guaranteed investment contracts and forward delivery agreements related to bond proceeds.

The State Investment Pool is an external pool administered by the State Treasurer with oversight by the State of Nevada Board of Finance. Fair value of the County's position in the pool is the same as the value of the pool shares.

At June 30, 2010, the Las Vegas Valley Water District Pension Trust Fund had the following investments (includes contract investments at contract value):

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Percent of Total</u>
Fixed income securities	\$ 89,255,589	59.39%
Equities	<u>61,031,521</u>	<u>40.61</u>
Total	<u>\$150,287,110</u>	<u>100.00%</u>

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

1. CASH AND INVESTMENTS (Continued)

Investments (Continued)

<u>Investment</u>	<u>Maturities</u>	<u>Carrying Value</u>
Domestic Equity Fund	N/A	\$ 61,031,521
Domestic Bond Fund	Weighted Average 6.31 years	51,868,948
Money Market Fund	Weighted Average 29 days	218,302
Union Central Life Insurance Co. Contract	Open	1,508,708
N.Y. Life Insurance Co. Contract	Open	11,800,258
N.Y. Life Insurance Co. Contract	07/30/10	4,990,772
N.Y. Life Insurance Co. Contract	09/03/10	4,991,771
N.Y. Life Insurance Co. Contract	10/01/10	4,510,357
N.Y. Life Insurance Co. Contract	09/04/12	4,826,349
N.Y. Life Insurance Co. Contract	10/01/12	<u>4,540,724</u>
Total		<u>\$150,287,110</u>

At June 30, 2010, the fair value of Countywide investments, derivative instruments, and loaned securities reinvested were categorized by quality rating as follows:

Investments with Derivative Instruments and Loaned Securities Reinvested – All Entities Combined

<u>Investment Type</u>	<u>Quality Ratings by Standard & Poor's</u>					
	<u>Fair Value</u>	<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>A-1</u>	<u>Unrated</u>
<u>Debt Securities</u>						
U.S. Treasuries	\$ 981,519,070	\$ 981,519,070	\$ -	\$ -	\$ -	\$ -
U.S. Agencies	3,893,677,131	3,066,437,431	-	-	827,239,700	-
Corporate Obligations	188,266,800	118,310,650	48,227,000	15,879,150	-	5,850,000
Money Market Funds	770,432,615	770,432,615	-	-	-	-
Commercial Paper	23,993,980	-	-	-	23,993,980	-
Negotiable CDs	4,334,037	-	-	-	4,334,037	-
Collateralized Mortgage Obligations	56,949,458	56,949,458	-	-	-	-
Collateralized Investment Agreements*	35,292,569	-	14,867,770	20,424,799	-	-
Asset Backed Securities	45,542,643	45,542,643	-	-	-	-
Derivative Instruments	<u>28,439,447</u>	<u>-</u>	<u>91,271</u>	<u>28,348,176</u>	<u>-</u>	<u>-</u>
Total	<u>\$6,028,447,750</u>	<u>\$5,039,191,867</u>	<u>\$63,186,041</u>	<u>\$64,652,125</u>	<u>\$855,567,717</u>	<u>\$5,850,000</u>

* These are fully collateralized guaranteed investment contracts and forward delivery agreements related to bond proceeds.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

1. CASH AND INVESTMENTS (Continued)

Investments (Continued)

Las Vegas Valley Water District Pension Trust Fund
Credit Quality with Credit Exposure as a Percentage of Total Fixed Income Investments
(Contracts Not Rated)

		<u>06/30/10</u>
Domestic Bond Fund	AA	58.11%
Money Market Fund	AAA/Aaa	.25
Contracts	N/A	41.64

The managing institution of the Domestic Bond Fund reports an overall rating of AA at June 30, 2010, for the underlying securities. The fund is benchmarked off the Capital Aggregate Bond Index; therefore, the fund uses Barclays' rating methodology. The methodology uses the middle rating of Moody's, Standard & Poor's, and Fitch after dropping the highest and lowest available ratings. The AAA/Aaa ratings for the Money Market Fund were by Standard & Poor's and Moody's.

The amounts above include investment balances for the RTC and the Flood Control District of \$271,217,192 and \$293,637,745, respectively, which are discretely presented component units and are not broken out separately as they participate in the investment pool.

Interest Rate Risk

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of an investment. Through its investment policy, the County manages its exposure to fair value losses arising from increasing interest rates by limiting the average weighted duration of its investment pool portfolio to less than 2.5 years. Duration is a measure of the present value of a fixed income's cash flows and is used to estimate the sensitivity of a security's price to interest rate changes.

Interest Rate Sensitivity

At June 30, 2010, the County invested in the following types of securities that have a higher sensitivity to interest rates:

Callable securities are directly affected by the movement of interest rates. Callable securities allow the issuer to redeem or call a security before maturity, one time or generally on coupon dates.

Step-up/step-down securities have fixed rate coupons for a specific time interval that will step-up or step-down a predetermined number of basis points at scheduled coupon or other reset dates. These securities are callable one time or on their coupon dates.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

1. CASH AND INVESTMENTS (Continued)

Interest Rate Sensitivity (Continued)

Terms Table of Interest Rate Sensitive Securities

<u>CUSIP</u>	<u>Fair Value</u>	<u>Maturity Date</u>	<u>Call Frequency</u>	<u>Index</u>	<u>Coupon</u>
44329FAC2	\$ 99,388	11/17/11	Monthly	N/A	Fixed
92978BAC4	693,635	04/20/12	Monthly	N/A	Fixed
41283VAD5	1,912,789	08/15/13	Monthly	N/A	Fixed
41283FAD0	3,063,390	11/15/13	Monthly	N/A	Fixed
06052MAC9	3,159,356	07/15/14	Monthly	N/A	Fixed
65476CAC5	3,205,984	01/15/16	Monthly	N/A	Fixed
09657CAD2	4,110,600	08/15/13	Monthly	N/A	Fixed
65490AAF4	4,610,385	11/15/14	Monthly	N/A	Fixed
928664AD3	4,680,270	03/17/14	Monthly	N/A	Fixed
3133XYQT5	5,004,688	12/16/11	Quarterly	N/A	Fixed
3134GIEZ3	5,024,150	06/15/12	One time	N/A	Fixed
31331GR92	20,068,800	09/28/12	One time	N/A	Fixed
3128X9ZK9	20,145,600	02/25/13	One time	N/A	Fixed
31398AM25	20,170,932	04/15/13	One time	N/A	Fixed
31398AS45	20,212,600	06/24/13	One time	N/A	Fixed
3133XYED3	25,000,000	05/17/11	Monthly	N/A	Fixed
3133XVZC8	25,007,750	12/28/10	Quarterly	N/A	Fixed
3133XXKZ9	25,007,750	04/06/11	Quarterly	N/A	Fixed
3133XUAE3	50,047,000	07/27/12	One time	N/A	Fixed
3133XVVZ1	50,078,000	06/10/11	One time	N/A	Fixed
3128X9AM2	50,137,500	08/24/12	One time	N/A	Fixed
31398AZA3	50,140,500	09/10/12	One time	N/A	Fixed
3133XUYD9	50,187,500	10/05/12	One time	N/A	Fixed
31398AZQ8	50,187,500	10/29/12	One time	N/A	Fixed
3128X9KL3	50,229,500	11/05/12	One time	N/A	Fixed
3133XW6C8	50,234,500	12/21/12	One time	N/A	Fixed
3128X9ZK9	50,364,000	02/25/13	One time	N/A	Fixed
31398AZS4	50,406,500	10/29/14	One time	N/A	Fixed
31398AD90	50,407,355	01/28/13	One time	N/A	Fixed
31398AM25	50,427,330	04/15/13	One time	N/A	Fixed
31398AS45	50,531,500	06/24/13	One time	N/A	Fixed
3128X8XS6	50,560,000	04/27/12	One time	N/A	Fixed
3136FMKH6	13,663,784	04/15/15	Quarterly	N/A	Step-up
3136FMYP3	19,992,000	06/21/13	Quarterly	N/A	Step-up
3133XWB24	20,168,800	12/29/14	Semi annually	N/A	Step-up
3136FMYG3	49,927,500	06/15/15	Annually	N/A	Step-up
3136FMYP3	49,980,000	06/21/13	Quarterly	N/A	Step-up
3136FMLV4	50,031,500	04/19/13	One time	N/A	Step-up
3128X9GQ7	50,200,000	09/30/14	Annually	N/A	Step-up
3136FJWN7	50,234,500	12/22/14	Annually	N/A	Step-up
3128X9P53	50,270,500	03/24/17	Semi annually	N/A	Step-up

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

1. CASH AND INVESTMENTS (Continued)

Interest Rate Sensitivity (Continued)

Terms Table of Interest Rate Sensitive Securities (Continued)

<u>CUSIP</u>	<u>Fair Value</u>	<u>Maturity Date</u>	<u>Call Frequency</u>	<u>Index</u>	<u>Coupon</u>
3136FMBE3	50,297,000	03/02/15	Annually	N/A	Step-up
3136F94A8	50,390,500	01/28/14	Semi annually	N/A	Step-up
3136FMQW7	50,515,500	05/19/15	One time	N/A	Step-up

Credit Risk

Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County's investment policy applies the prudent-person rule: "In investing the County's monies, there shall be exercised the judgment and care under the circumstances then prevailing which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." The County's investments were rated by Standard & Poor's and Moody's Investors Service, respectively, as follows: obligations of the U.S. Treasury, AAA/Aaa; bonds of U.S. Federal agencies, AAA/Aaa; discount notes of U.S. Federal agencies, A-1/P-1; money market funds, AAA/Aaa; commercial paper, A-1/P-1; negotiable certificates of deposit, A-1/P-1; collateralized mortgage obligations, AAA/Aaa; collateralized investment agreements issued by insurance companies rated AA/Aa2 or its equivalent or higher, or issued by entities rated A/A2 or its equivalent or higher; asset-backed securities, AAA/Aaa; corporate notes issued by corporations organized and operating in the United States which have a rating of A or its equivalent or higher.

Concentration of Credit Risk

Concentration of credit risk is defined as the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's investment policy limits the amount that may be invested in obligations of any one issuer, except direct obligations of the U.S. government or federal agencies, to no more than five percent of the Clark County investment pool.

At June 30, 2010, the following investments exceeded five percent of the total cash, investments, derivative instruments, and loaned securities collateral for all entities combined.

Federal Money Market Funds (FEDG)	8.93%
Federal Farm Credit Banks (FFCB)	10.98
Federal Home Loan Banks (FHLB)	19.35
Federal Home Loan Mortgage Corporation (FHLMC)	15.42
Federal National Mortgage Association (FNMA)	21.05

Securities Lending

Nevada Revised Statute (NRS) 355.178 authorizes the County to participate in securities lending transactions, where the County's securities are loaned to broker/dealers and other entities with a simultaneous agreement to return the collateral for the same securities in the future. The County's securities lending agent administers the securities lending program and receives cash or other securities equal to at least 102 percent of the fair value of the loaned

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

1. CASH AND INVESTMENTS (Continued)

Securities Lending (Continued)

securities plus accrued interest as collateral for securities of the type on loan at year end. The collateral for the loans is maintained at 102 percent, and the value of the securities borrowed is determined on a daily basis.

At year end, the County had no credit exposure to borrowers because the amount the County held as collateral exceeded the amounts the borrowers owed to the County. The contract with the securities lending agent requires it to indemnify the County for all losses relating to securities lending transactions.

The County does not have the ability to pledge or sell collateral securities without a borrower default. There were no borrower defaults during the period nor were there any prior period losses to recover.

State statutes place no restrictions on the amount of securities that can be loaned. Either the County or the borrower can terminate all open securities loans on demand. Cash collateral is invested in accordance with the investment guidelines stated in NRS 355.170. The County investment policy requires that the aggregate reinvestment of the cash collateral may not be mismatched to the aggregate securities loaned by more than three business days. In regard to this calculation, the final maturity or interest rate reset date is utilized. Such amounts are included in loaned securities in investments and liabilities.

The fair value of the securities on loan at June 30, 2010, was \$48,981,550. At June 30, 2010, the County had received cash collateral with a value totaling \$50,001,250. The total collateral received was in excess of the fair value of the investments held by brokers/dealers under the securities lending agreement.

During the year ending June 30, 2010, the Clark County Water Reclamation District ceased participating in securities lending activities through its custodial bank. Therefore, the District had no loaned securities balances in its custodial bank as of June 30, 2010.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Consistent with the County's securities lending policy, \$25,856,846 was held by the counterparty that was acting as the County's agent in securities lending transactions, and consisted of U.S. corporate obligations, asset-backed securities.

GASB 31

GASB Statement No. 31 requires the County to adjust the carrying amount of its investment portfolio to reflect the change in fair or market values. Interest revenue is increased or decreased in relation to this adjustment of unrealized gain or loss. Net interest income in the funds reflects this positive or negative market value adjustment.

2. PROPERTY TAXES

Taxes on real property are levied on July 1 of each year and a lien is also placed on the property on July 1. The taxes are due on the third Monday in August, but can be paid in four installments on or before the third Monday in August, first Monday in October, January, and March. In the event of nonpayment, the County Treasurer is authorized to hold the property for two years, subject to redemption upon payment of taxes, penalties, and costs, together with

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

2. PROPERTY TAXES (Continued)

interest at the rate of 10 percent per year from the date the taxes were due until paid. If delinquent taxes are not paid within the two-year redemption period, the County Treasurer may sell the property to satisfy the tax lien.

The Nevada legislature enacted provisions whereby the combined overlapping tax rate was limited to \$3.64 per \$100 of assessed valuation. The Nevada legislature also passed a property tax abatement law that generally caps increases in property taxes received from any owner-occupied residential property to three percent per year, and eight percent per year for all other property.

Delinquent taxes receivable not collected within sixty days after year end are recorded as deferred revenue in the governmental funds as they are not available to pay liabilities of the current period. The revenue is fully recognized at the government-wide level. The following delinquent taxes receivable and penalties receivable on delinquent taxes have been deferred as of June 30, 2010:

<u>General Fund</u>	<u>Las Vegas Metropolitan Police</u>	<u>Nonmajor Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total</u>
\$21,949,221	\$3,941,634	\$7,818,253	\$287,369	\$630	\$33,997,107

3. ACCOUNTS RECEIVABLE

Accounts receivable balances at June 30, 2010, consisted of the following:

	<u>Accounts Receivable</u>	<u>Provisions for Doubtful Accounts</u>	<u>Net Accounts Receivable</u>
<u>Primary Government</u>			
Governmental activities:			
General Fund	\$ 27,819,245	\$ (24,042,768)	\$ 3,776,477
Las Vegas Metropolitan Police	535,767	-	535,767
Other governmental	3,649,142	-	3,649,142
Internal service	<u>1,413,219</u>	<u>-</u>	<u>1,413,219</u>
Total governmental activities	<u>\$ 33,417,373</u>	<u>\$ (24,042,768)</u>	<u>\$ 9,374,605</u>
Amounts not scheduled for collection during the subsequent year	<u>\$ 24,042,768</u>		
Business-type activities:			
University Medical Center	\$372,462,069	\$(249,973,504)	\$ 122,488,565
Reclamation District	14,255,095	(710,500)	13,544,595
Water District	59,932,503	(1,882,000)	58,050,503
Department of Aviation	32,646,435	(825,340)	31,821,095
Other proprietary	<u>547,842</u>	<u>-</u>	<u>547,842</u>
Total business-type activities	<u>\$479,843,944</u>	<u>\$(253,391,344)</u>	<u>\$ 226,452,600</u>

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

3. ACCOUNTS RECEIVABLE (Continued)

	<u>Accounts Receivable</u>	<u>Provisions for Doubtful Accounts</u>	<u>Net Accounts Receivable</u>
<u>Primary Government (Continued)</u>			
Business-type activities restricted:			
University Medical Center	\$ 1,299,463	\$ -	\$ 1,299,463
Reclamation District	2,120,325	-	2,120,325
Water District	<u>1,281,829,343</u>	<u>-</u>	<u>1,281,829,343</u>
Total business-type activities restricted	<u>\$1,285,249,131</u>	<u>\$ -</u>	<u>\$1,285,249,131</u>
Amounts not scheduled for collection during the subsequent year	<u>\$ 867,950,000</u>		

Restricted receivables of the Water District consist of amounts due from the Southern Nevada Water Authority (SNWA) restricted for the repayment of Water District bonds and notes whose proceeds were delivered to the SNWA.

Discretely Presented Component Units

Regional Transportation Commission of Southern Nevada	\$ <u>6,342,544</u>	\$ <u>(587,827)</u>	\$ <u>5,754,717</u>
Regional Flood Control District	\$ <u>298,970</u>	\$ <u>-</u>	\$ <u>298,970</u>

Bond Bank Receivable

Nevada Revised Statute authorizes the County to issue general obligation bonds for the purpose of acquiring obligations issued by municipalities and authorities in Clark County for certain purposes. These general obligation bonds are shown in Note 6. The obligations issued by municipalities and authorities are shown as a bond bank receivable on the statement of net assets. Balance as of June 30, 2010:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Bond bank receivable, current	\$ 4,355,000	\$ -
Bond bank receivable, noncurrent	<u>1,368,855,000</u>	<u>867,950,000</u>
Total bond bank receivable	<u>\$1,373,210,000</u>	<u>\$867,950,000</u>

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

4. CAPITAL ASSETS

	<u>Balance</u> <u>July 1, 2009</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2010</u>
<u>Primary Government</u>				
Governmental activities:				
Capital assets not being depreciated:				
Land	\$1,352,225,114	\$ 25,830,829	\$ 26,458,853	\$1,351,597,090
Construction in progress	<u>366,632,481</u>	<u>175,484,135</u>	<u>284,241,186</u>	<u>257,875,430</u>
Total capital assets not being depreciated	<u>1,718,857,595</u>	<u>201,314,964</u>	<u>310,700,039</u>	<u>1,609,472,520</u>
Capital assets being depreciated:				
Buildings	930,507,716	99,584,073	639	1,030,091,150
Improvements other than buildings	245,278,173	75,488,213	150,566	320,615,820
Equipment	340,845,444	23,627,575	42,469,084	322,003,935
Infrastructure	<u>4,260,754,828</u>	<u>350,570,205</u>	<u>-</u>	<u>4,611,325,033</u>
Total capital assets being depreciated	<u>5,777,386,161</u>	<u>549,270,066</u>	<u>42,620,289</u>	<u>6,284,035,938</u>
Less accumulated depreciation for:				
Buildings	164,132,377	19,869,251	-	184,001,628
Improvements other than buildings	95,057,123	12,911,186	3,852	107,964,457
Equipment	215,025,324	41,488,105	22,949,764	233,563,665
Infrastructure	<u>1,363,731,433</u>	<u>151,215,073</u>	<u>-</u>	<u>1,514,946,506</u>
Total accumulated depreciation	<u>1,837,946,257</u>	<u>225,483,615</u>	<u>22,953,616</u>	<u>2,040,476,256</u>
Total capital assets being depreciated, net	<u>3,939,439,904</u>	<u>323,786,451</u>	<u>19,666,673</u>	<u>4,243,559,682</u>
Governmental activities capital assets, net	<u>\$5,658,297,499</u>	<u>\$ 525,101,415</u>	<u>\$330,366,712</u>	<u>\$5,853,032,202</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 903,556,366	\$ 4,518,853	\$ 2,800	\$ 908,072,419
Construction in progress	1,450,080,290	1,152,673,266	640,292,987	1,962,460,569
Intangible asset	<u>32,800,741</u>	<u>-</u>	<u>-</u>	<u>32,800,741</u>
Total capital assets not being depreciated	<u>2,386,437,397</u>	<u>1,157,192,119</u>	<u>640,295,787</u>	<u>2,903,333,729</u>

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

4. CAPITAL ASSETS (Continued)

	<u>Balance</u> <u>July 1, 2009</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2010</u>
<u>Primary Government (Continued)</u>				
Capital assets being depreciated:				
Land improvements	2,866,029,323	221,856,555	277,208	3,087,608,670
Buildings and improvements	3,250,931,634	435,162,871	4,558,795	3,681,535,710
Equipment	<u>1,126,252,155</u>	<u>44,198,347</u>	<u>14,003,072</u>	<u>1,156,447,430</u>
 Total capital assets being depreciated	 <u>7,243,213,112</u>	 <u>701,217,773</u>	 <u>18,839,075</u>	 <u>7,925,591,810</u>
Less accumulated depreciation for:				
Land improvements	851,408,815	93,635,552	126,132	944,918,235
Buildings and improvements	1,017,357,172	118,971,673	226,824	1,136,102,021
Equipment	<u>518,280,179</u>	<u>77,149,697</u>	<u>13,337,719</u>	<u>582,092,157</u>
 Total accumulated depreciation	 <u>2,387,046,166</u>	 <u>289,756,922</u>	 <u>13,690,675</u>	 <u>2,663,112,413</u>
 Total capital assets being depreciated, net	 <u>4,856,166,946</u>	 <u>411,460,851</u>	 <u>5,148,400</u>	 <u>5,262,479,397</u>
 Business-type activities capital assets, net	 <u>\$7,242,604,343</u>	 <u>\$1,568,652,970</u>	 <u>\$645,444,187</u>	 <u>\$8,165,813,126</u>

Depreciation expense was charged to functions/programs of the County as follows:

Governmental activities:

General government	\$ 19,978,425
Judicial	6,261,571
Public safety	29,114,998
Public works	154,697,321
Health	434,918
Welfare	493,443
Culture and recreation	13,812,106
Other	<u>690,833</u>

Total depreciation expense – governmental activities \$225,483,615

Business-type activities:

Hospital	\$ 13,318,420
Water	92,604,753
Airport	131,549,032
Sewer	50,285,130
Other	<u>1,999,587</u>

Total depreciation expense – business-type activities \$289,756,922

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

4. CAPITAL ASSETS (Continued)

Primary Government (Continued)

Construction Commitments

Major projects included in construction-in-progress are the beltway and other major arterial roadways, flood control projects, airport terminal expansion, sewage and water treatment facilities.

Construction-in-progress and remaining commitments as of June 30, 2010, were as follows:

	<u>Spent to date</u>	<u>Remaining Commitment</u>
Governmental activities:		
Buildings and improvements	\$ 134,934,784	\$ 248,234,611
Infrastructure:		
Work in progress – RFCD Clark County projects	24,335,963	144,866,855
Work in progress – Public Works	42,562,190	922,045,275
Work in progress – RTC Clark County projects	<u>56,042,493</u>	<u>144,974,109</u>
Total infrastructure	<u>122,940,646</u>	<u>1,211,886,239</u>
Total governmental activities	<u>\$ 257,875,430</u>	<u>\$1,460,120,850</u>
Business-type activities:		
Hospital	\$ 658,093	\$ 1,966,368
Water	60,505,982	14,400,000
Airport	1,561,160,344	1,800,000,000
Sewer	<u>340,136,150</u>	<u>109,175,964</u>
Total	<u>\$1,962,460,569</u>	<u>\$1,925,542,332</u>

Discretely Presented Component Units

Flood Control District

	<u>Balance July 1, 2009</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2010</u>
Capital assets not being depreciated:				
Construction in progress	\$ 119,967	\$ 44,151	\$ 49,227	\$ 114,841
Capital assets being depreciated:				
Buildings	3,019,694	-	-	3,019,694
Equipment	<u>1,551,746</u>	<u>54,816</u>	<u>23,589</u>	<u>1,582,973</u>
Total capital assets being depreciated	<u>4,571,440</u>	<u>54,816</u>	<u>23,589</u>	<u>4,602,667</u>

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

4. CAPITAL ASSETS (Continued)

Discretely Presented Component Units (Continued)

Flood Control District (Continued)

	<u>Balance July 1, 2009</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2010</u>
Less accumulated depreciation for:				
Buildings	653,851	63,018	-	716,869
Equipment	<u>1,265,592</u>	<u>113,713</u>	<u>23,589</u>	<u>1,355,716</u>
Total accumulated depreciation	<u>1,919,443</u>	<u>176,731</u>	<u>23,589</u>	<u>2,072,585</u>
Total capital assets being depreciated, net	<u>2,651,997</u>	<u>(121,915)</u>	-	<u>2,530,082</u>
Government activities capital assets, net	<u>\$2,771,964</u>	<u>\$ (77,764)</u>	<u>\$ 49,277</u>	<u>\$2,644,923</u>

Depreciation expense of \$176,731 was charged to the public works function.

RTC

	<u>Balance July 1, 2009</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2010</u>
Governmental activities:				
Capital assets not being depreciated:				
Construction in progress	\$ 57,324	\$ 49,000	\$106,324	\$ -
Total capital assets not being depreciated	<u>57,324</u>	<u>49,000</u>	<u>106,324</u>	<u>-</u>
Capital assets being depreciated:				
Buildings	18,522,095			18,522,095
Equipment	<u>2,669,846</u>	<u>343,970</u>	<u>20,502</u>	<u>2,993,314</u>
Total capital assets being depreciated	<u>21,191,941</u>	<u>343,970</u>	<u>20,502</u>	<u>21,515,409</u>
Less accumulated depreciation for:				
Buildings	3,689,630	417,108		4,106,738
Equipment	<u>1,313,927</u>	<u>549,900</u>	<u>20,502</u>	<u>1,843,325</u>
Total accumulated depreciation	<u>5,003,557</u>	<u>967,008</u>	<u>20,502</u>	<u>5,950,063</u>
Total capital assets being depreciated, net	<u>16,188,384</u>	<u>(623,038)</u>	-	<u>15,565,346</u>
Governmental activities capital assets, net	<u>\$ 16,245,708</u>	<u>\$ (574,038)</u>	<u>\$ 106,324</u>	<u>\$ 15,565,346</u>

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

4. CAPITAL ASSETS (Continued)

Discretely Presented Component Units – RTC (Continued)

	<u>Balance July 1, 2009</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2010</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 32,038,082	\$ -	\$ -	\$ 32,038,082
Construction in progress	<u>184,935,646</u>	<u>72,400,851</u>	<u>207,989,274</u>	<u>49,347,223</u>
Total capital assets not being depreciated	<u>216,973,728</u>	<u>72,400,851</u>	<u>207,989,274</u>	<u>81,385,305</u>
Capital assets being depreciated:				
Buildings and improvements	67,461,838	79,710,356	-	147,172,194
Equipment	<u>247,187,314</u>	<u>74,555,575</u>	<u>5,871,115</u>	<u>315,871,774</u>
Total capital assets being depreciated	<u>314,649,152</u>	<u>154,265,931</u>	<u>5,871,115</u>	<u>463,043,968</u>
Less accumulated depreciation for:				
Buildings and improvements	24,570,655	4,370,247	-	28,940,902
Equipment	<u>82,531,355</u>	<u>25,324,990</u>	<u>5,871,115</u>	<u>101,985,230</u>
Total accumulated depreciation	<u>107,102,010</u>	<u>29,695,237</u>	<u>5,871,115</u>	<u>130,926,132</u>
Total capital assets being depreciated, net	<u>207,547,142</u>	<u>124,570,694</u>	<u>-</u>	<u>332,117,836</u>
Business-type activities capital assets, net	<u>\$424,520,870</u>	<u>\$196,971,545</u>	<u>\$207,989,274</u>	<u>\$413,503,141</u>

Depreciation expense was charged to the following functions or programs:

Governmental activities:

Public Works \$ 967,008

Business-type activities:

Public Transit \$29,695,327

Construction commitments include major arterial roadway projects with various local entities of approximately \$196,000,000. In addition, the Public Transit fund has outstanding construction commitments of approximately \$39,200,000 for capital projects and vehicles.

5. INTERFUND TRANSACTIONS

Interfund balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

Due to/from other funds at June 30, 2010, were as follows:

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

5. INTERFUND TRANSACTIONS (Continued)

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 117,756
	University Medical Center	3,230
	Department of Aviation	880,940
Las Vegas Metropolitan Police Fund	Nonmajor Governmental Funds	6,247
Nonmajor Governmental Funds	General Fund	457,270
	Between Nonmajor Governmental Funds	8,811,522
	Master Transportation Fund	3,918,288
	Nonmajor Enterprise Fund	278,604
	University Medical Center	13,640
Department of Aviation	Master Transportation Fund	1,282,281
	Las Vegas Metropolitan Police Fund	338,866
Nonmajor Enterprise Funds	Nonmajor Governmental Funds	6,750
	Department of Aviation	150,111
Internal Service funds	General Fund	20,820,879
	Nonmajor Governmental Funds	21,477,135
	Nonmajor Enterprise Funds	1,368,498
	Between Internal Service Funds	1,318,478
	University Medical Center	21,227,621
	Department of Aviation	119,854
	Water Reclamation District	<u>87,513</u>
		<u>\$82,685,483</u>

Total due to/from other funds

Interfund transfers for the year ended June 30, 2010, consisted of the following:

<u>Fund transferred to:</u>	<u>Fund transferred from:</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 318,187,963
Las Vegas Metropolitan Police Fund	General Fund	216,281,886
	Nonmajor Governmental Funds	1,306,530
Nonmajor Governmental Funds	General Fund	281,695,264
	Between Nonmajor Governmental Funds	94,443,519
	Las Vegas Metropolitan Police Fund	14,000,000
	Master Transportation Fund	53,658,985
Nonmajor Enterprise Funds	General Fund	1,700,000
	Between Nonmajor Enterprise Funds	6,141,783
Internal Service Funds	General Fund	4,500,000
	Nonmajor Governmental Funds	3,500,000
	Las Vegas Metropolitan Police Fund	6,000,000
	Between Internal Service Funds	1,533,264
University Medical Center	General Fund	1,750,000
	Nonmajor Governmental Funds	2,415,592
Department of Aviation	Master Transportation Fund	<u>7,798,884</u>
		<u>\$1,014,913,670</u>

Total interfund transfers

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

5. INTERFUND TRANSACTIONS (Continued)

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

6. LONG-TERM DEBT

Primary Government

Bonds payable at June 30, 2010, are comprised of the following individual issues:

Governmental Activities:

General Obligation Bonds

<u>Series</u>	<u>Purpose</u>	<u>Date Issued</u>	<u>Date of Final Maturity</u>	<u>Interest</u>	<u>Original Issue</u>	<u>Balance June 30, 2010</u>
1992	Transportation Improvement	06/01/92	06/01/17	4.90-8.00 %	\$250,000,000	\$ 21,800,000
2000	Transportation Improvement	02/01/00	12/01/11	5.00-6.00	85,000,000	8,420,000
2000	Public Safety	03/01/00	03/01/11	5.00-6.00	18,000,000	1,360,000
2001	Bond Bank	06/01/01	06/01/31	5.00-5.50	250,000,000	37,385,000
2002	Medium Term	02/01/02	02/01/12	4.50-5.00	20,000,000	4,650,000
2002	Bond Bank	11/01/02	06/01/32	5.00-5.25	200,000,000	69,730,000
2004	Government Center	04/01/04	01/01/14	2.00-5.00	7,910,000	6,070,000
2004	Public Safety	04/01/04	06/01/17	2.50-5.00	75,610,000	51,865,000
2004	Transportation Improvement	12/30/04	12/01/19	3.00-5.00	74,895,000	73,525,000
2004	Park and Justice Center	12/30/04	11/01/17	3.00-5.00	48,935,000	47,905,000
2005	Street Improvement	07/06/05	10/01/10	3.50-5.00	20,475,000	3,640,000
2005	Park and Justice Center	07/06/05	11/01/24	4.125-5.00	32,310,000	32,310,000
2006	Transportation Improvement	03/07/06	06/01/16	5.00	115,585,000	101,380,000
2006	Bond Bank	06/13/06	06/01/30	4.00-4.75	242,880,000	237,225,000
2006	Bond Bank	11/02/06	11/01/36	2.50-5.00	604,140,000	592,910,000
2007	Public Facilities	05/24/07	06/01/24	4.00-5.00	22,325,000	22,175,000
2008	Transportation Improvement	03/13/08	06/01/19	3.460	71,045,000	60,230,000
2008	Bond Bank	07/02/08	06/01/38	5.00	400,000,000	385,960,000
2009	Public Facilities	03/10/09	11/01/18	3.00-4.00	24,750,000	22,695,000
2009	Public Facilities	05/14/09	06/01/24	2.00-4.75	24,865,000	20,515,000
2009	Transportation BABs	06/23/09	06/01/29	2.69-7.05	60,000,000	57,665,000
2009	Bond Bank	11/10/09	06/01/30	5.00	50,000,000	50,000,000
2009	Transportation	12/08/09	12/01/29	1.00-5.00	124,465,000	<u>124,465,000</u>
Total General Obligation Bonds						<u>\$2,033,880,000</u>

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Governmental Activities (Continued):

General Obligation Bonds (Continued)

The annual debt service requirements to maturity are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2011	\$ 62,710,000	\$ 95,271,017	\$ 157,981,017
2012	70,545,000	92,425,519	162,970,519
2013	91,985,000	89,263,930	181,248,930
2014	96,505,000	84,735,185	181,240,185
2015	97,780,000	80,104,965	177,884,965
2016-2020	445,395,000	331,547,341	776,942,341
2021-2025	370,620,000	236,676,378	607,296,378
2026-2030	431,625,000	141,713,409	573,338,409
2031-2035	245,880,000	54,561,813	300,441,813
2036-2040	<u>120,835,000</u>	<u>8,690,638</u>	<u>129,525,638</u>
	<u>\$2,033,880,000</u>	<u>\$1,214,990,195</u>	<u>\$3,248,870,195</u>

Revenue Bonds

<u>Series</u>	<u>Purpose</u>	<u>Date Issued</u>	<u>Date of Final Maturity</u>	<u>Interest</u>	<u>Original Issue</u>	<u>Balance June 30, 2010</u>
2009	Performing Arts	04/01/09	04/01/59	5.83%	\$10,000	\$10,000

The annual debt service requirements to maturity are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2011	\$ -	\$ 583	\$ 583
2012	-	583	583
2013	-	583	583
2014	-	583	583
2015	-	583	583
2016-2020	-	2,915	2,915
2021-2025	-	2,915	2,915
2026-2030	-	2,915	2,915
2031-2035	-	2,915	2,915
2036-2040	-	2,915	2,915

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Governmental Activities (Continued):

Revenue Bonds (Continued)

<u>Year Ending</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u> <u>Requirements</u>
2041-2045	-	2,915	2,915
2046-2050	-	2,915	2,915
2051-2055	-	2,915	2,915
2056-2060	<u>10,000</u>	<u>2,332</u>	<u>12,332</u>
	<u>\$10,000</u>	<u>\$28,567</u>	<u>\$38,567</u>

These bonds are being serviced, principal and interest, by car rental fees.

Special Assessment Bonds

<u>Series</u>	<u>Purpose</u>	<u>Date</u> <u>Issued</u>	<u>Date of</u> <u>Final</u> <u>Maturity</u>	<u>Interest</u>	<u>Original</u> <u>Issue</u>	<u>Balance</u> <u>June 30, 2010</u>
1998	Laughlin Wash #71A	09/01/98	04/15/14	4.10-7.20 %	\$ 2,155,000	\$ 465,000
1998	Russell Road #81	09/01/98	12/01/12	3.65-5.00	7,155,000	1,835,000
2001	Windmill #105	01/01/01	02/01/11	4.25-4.75	1,604,000	120,000
2001	Summerlin Centre #128B	05/17/01	02/01/21	4.50-6.75	10,000,000	4,585,000
2001	Summerlin Centre #132	05/17/01	02/01/21	4.50-6.875	24,000,000	14,875,000
2002	Durango #89	06/15/02	08/01/12	1.50-4.20	150,000	16,494
2002	Tropicana #116	06/15/02	08/01/12	1.50-4.20	118,000	21,576
2002	Maryland Parkway #118	06/15/02	08/01/12	1.50-4.20	421,000	85,495
2002	Craig Road #119A	06/15/02	08/01/12	1.50-4.20	67,000	15,768
2002	Jones Blvd. #120	06/15/02	08/01/12	1.50-4.20	194,000	25,133
2002	Flamingo Rd. #123	06/15/02	08/01/12	1.50-4.20	405,000	60,534
2003	Las Vegas Blvd. #97A	06/01/03	03/01/16	2.00-3.70	6,970,000	2,520,000
2003	Durango #117	06/01/03	03/01/14	2.00-3.50	277,000	49,607
2003	Summerlin Gardens #124A	12/23/03	02/01/20	2.25-4.50	4,399,431	2,708,059
2003	Summerlin Gardens #124B	12/23/03	02/01/20	1.50-5.90	1,929,727	1,230,792
2003	Jones Blvd. #125	06/01/03	03/01/14	2.00-3.50	322,000	113,226
2003	Boulder Highway #126A	06/01/03	03/01/23	2.00-4.30	2,119,000	1,060,000
2003	Tenaya Way #136	06/01/03	03/01/14	2.00-3.50	300,000	114,123
2003	Buffalo Drive #139	06/01/03	03/01/14	2.00-3.50	527,000	148,043
2003	Summerlin Centre #128A	11/03/03	02/01/21	3.50-6.30	10,000,000	7,290,000
2003	Mountains Edge #142	12/04/03	08/01/23	2.25-6.375	92,360,000	74,330,000
2003	Summerlin South #108A	12/23/03	02/01/17	2.25-4.50	17,335,569	9,051,943
2003	Summerlin South #108B	12/23/03	02/01/17	3.30-5.70	8,375,273	4,569,209
2004	Mountain Vista St. #113	06/29/04	02/01/15	3.50-4.30	322,424	89,712
2004	Silverado Ranch Blvd. #130	06/29/04	02/01/15	3.50-4.30	1,747,504	751,923
2004	Stewart Ave. #133	06/29/04	02/01/15	3.50-4.30	205,850	76,544

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Governmental Activities (Continued):

Special Assessment Bonds (Continued)

<u>Series</u>	<u>Purpose</u>	<u>Date Issued</u>	<u>Date of Final Maturity</u>	<u>Interest</u>	<u>Original Issue</u>	<u>Balance June 30, 2010</u>
2004	Pebble Road #138	06/29/04	02/01/15	3.50-4.30	808,817	373,275
2004	Buffalo Drive #141	06/29/04	02/01/15	3.50-4.30	64,569	19,988
2004	Alta Drive Bridge #143	06/29/04	02/01/14	3.50-4.30	1,807,964	870,917
2004	Durango #144B	06/29/04	02/01/15	3.50-4.30	816,871	402,639
2005	Summerlin Mesa #151	10/12/05	08/01/25	3.15-5.00	25,485,000	22,010,000
2006	Commercial Center #140	05/23/06	02/01/16	4.50	709,000	398,111
2006	Robindale Road #134	05/23/06	02/01/16	4.50	21,000	12,236
2006	Russell Road #127	05/23/06	02/01/16	4.50	1,522,000	661,820
2006	Tenaya Way #145	05/23/06	02/01/16	4.50	125,000	62,833
2006	Southern Highlands #121A	05/31/06	12/01/19	3.75-5.00	30,620,000	22,020,000
2006	Southern Highlands #121B	05/31/06	12/01/29	3.90-5.30	13,515,000	11,380,000
2007	Alexander #146	05/02/07	02/01/17	4.00-4.25	448,000	235,554
2007	Craig Road #148	05/02/07	02/01/17	4.00-4.25	495,000	289,462
2007	Durango #144A	05/02/07	02/01/17	4.00-4.25	397,000	271,024
2007	Fort Apache #131	05/02/07	02/01/17	4.00-4.25	462,000	308,960
2007	Summerlin Centre #128A	05/01/07	02/01/31	3.95-5.05	10,755,000	10,025,000
2007	Summerlin Centre #128A	05/01/07	02/01/21	3.95-5.00	480,000	405,000
2008	Flamingo Underground #112	05/13/08	08/01/37	4.00-5.00	70,000,000	68,420,000
2009	Industrial Road #135	11/10/09	08/01/18	2.00-4.00	431,459	426,459
2009	Durango Drive #144C	11/10/09	08/01/19	2.00-4.00	5,213,541	5,213,541
Total Special Assessment Bonds						<u>\$270,015,000</u>

The annual debt service requirements to maturity are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2011	\$ 15,265,000	\$ 13,699,725	\$ 28,964,725
2012	15,705,000	13,015,446	28,720,446
2013	16,345,000	12,286,916	28,631,916
2014	16,300,000	11,518,836	27,818,836
2015	16,580,000	10,711,472	27,291,472
2016-2020	82,990,000	40,288,134	123,278,134
2021-2025	55,255,000	19,542,270	74,797,270
2026-2030	21,700,000	9,999,151	31,699,151
2031-2035	17,625,000	5,275,010	22,900,010
2036-2040	<u>12,250,000</u>	<u>938,250</u>	<u>13,188,250</u>
	<u>\$270,015,000</u>	<u>\$137,275,210</u>	<u>\$407,290,210</u>

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Governmental Activities (Continued):

Loans Payable

<u>Series</u>	<u>Purpose</u>	<u>Date Issued</u>	<u>Date of Final Maturity</u>	<u>Interest</u>	<u>Original Issue</u>	<u>Balance June 30, 2010</u>
2002	LVMPD Helicopter	06/03/02	05/01/12	5.36 %	\$ 1,817,013	<u>\$408,796 (a)</u>
Total Loans Payable						<u>\$408,796</u>

(a) This loan is being serviced, principal and interest, by the Las Vegas Metropolitan Police special revenue fund.

The annual debt service requirements to maturity are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2011	\$190,647	\$18,311	\$208,958
2012	<u>218,149</u>	<u>5,890</u>	<u>224,039</u>
	<u>\$408,796</u>	<u>\$24,201</u>	<u>\$432,997</u>

Litigation Accrual and Arbitrage Liability

The County is a defendant in various cases (see Note 10). An estimated liability of \$2,500,000 for litigation losses is recorded in the governmental activities column.

When a state or local government earns interest at a higher rate of return on tax-exempt bond issues than it pays on the debt, a liability for the spread is payable to the federal government. This interest spread, known as “rebtable arbitrage,” is due five years after issuing the bonds. Excess earnings of one year may be offset by lesser earnings in subsequent years. As of June 30, 2010, the County has incurred an estimated arbitrage liability of \$100,000 recorded as a non-current liability on the governmental activities column of the statement of net assets.

The following summarizes activity for the year:

	<u>Litigation</u>	<u>Arbitrage</u>	<u>Total</u>
Accrual, July 1, 2009	\$2,500,000	\$3,948,398	\$6,448,398
Additions	-	100,000	100,000
Deletions	-	<u>3,948,398</u>	<u>3,948,398</u>
Accrual, June 30, 2010	<u>\$2,500,000</u>	<u>\$ 100,000</u>	<u>\$2,600,000</u>
Due within one year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Governmental Activities (Continued):

Pledged Revenues

The County has pledged certain revenues for the payment of debt principal and interest. The following revenues were pledged as of June 30, 2010:

Property Tax Supported Bonds

These bonds are supported by general property taxes. The property tax available to pay these bonds is limited to a \$3.64 per \$100 of assessed valuation statutory limit. The following debt issuances are property tax supported:

<u>Bond Issue</u>	<u>Maturity (Length of Pledge)</u>
2004A Public Safety	06/01/2017
2005A Street Improvement	10/01/2010

The total remaining principal and interest payments for property tax supported bonds was \$66,293,250 at June 30, 2010. In fiscal year 2010, pledged revenues received totaled \$12,720,825, and required debt service totaled \$12,720,825.

Consolidated Tax Supported Bonds

These bonds are secured by a pledge of up to 15 percent of the consolidated taxes allocable to the County. These bonds also constitute direct and general obligations of the County, and the full faith and credit of the County is pledged for the payment of principal and interest. The following debt issuances are consolidated tax supported:

<u>Bond Issue</u>	<u>Maturity (Length of Pledge)</u>
2000 Public Safety	03/01/2011
2004 Government Center	01/01/2014
2004C Parks and Justice Center	11/01/2017
2005B Parks and Justice Center	11/01/2024
2007A Public Facilities	06/01/2019
2009A Public Facilities	06/01/2019

The total remaining principal and interest payments for consolidated tax supported bonds was \$128,050,047 at June 30, 2010. In fiscal year 2010, pledged revenues received totaled \$37,407,666 (of the total \$249,384,438 of general fund consolidated tax), and required debt service totaled \$9,064,400.

Beltway Pledged Revenue Bonds

These bonds are secured by the combined pledge of: 1) a one percent supplemental governmental services (motor vehicle privilege) tax; 2) a one percent room tax collected on the gross receipts from the rental of hotel and motel rooms within the County but outside of the strip and Laughlin resort corridors (non-resort corridor); and 3) a

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Pledged Revenues (Continued)

Beltway Pledged Revenue Bonds (Continued)

portion of the development tax. The development tax is \$700 per single-family dwelling of residential development, and 75 cents per square foot on commercial, industrial, and other development. Of this, \$500 per single-family dwelling and 50 cents per square foot of commercial, industrial, and other development is pledged. These bonds also constitute direct and general obligations of the County, and the full faith and credit of the County is pledged for the payment of principal and interest. The following debt issuances are Beltway pledged revenue supported:

<u>Bond Issue</u>	<u>Maturity (Length of Pledge)</u>
1992A Transportation Improvement	06/01/2017
2000A Transportation Improvement	12/01/2011
2004A Transportation Improvement	12/01/2019
2006A Transportation Improvement	06/01/2016
2008A Transportation Improvement	06/01/2019
2009A Transportation Improvement	12/01/2029

The total remaining principal and interest payments for Beltway pledged revenue tax supported was \$385,392,209 at June 30, 2010. In fiscal year 2010, pledged revenues received totaled \$44,765,287; consisting of \$39,287,463 of supplemental governmental services tax; \$1,478,109 of non-resort corridor room tax; and \$3,999,706 of the total \$5,969,710 development tax. Required debt service totaled \$25,838,788. As described below, beltway pledged revenues are also pledged to make up any difference between pledged revenues and annual debt service for Laughlin resort corridor room tax supported bonds. During fiscal 2010, \$498,985 of Beltway Pledged Revenues were required to cover the Laughlin Resort Corridor Debt (Series C), representing the difference between fiscal year debt service and Laughlin Room Tax Collections.

Strip Resort Corridor Room Tax Supported Bonds

These bonds are secured by a pledge of the one percent room tax collected on the gross receipts from the rental of hotel and motel rooms within the strip resort corridor. This tax is imposed specifically for the purpose of transportation improvements within the strip resort corridor, or within one mile outside the boundaries of the strip resort corridor. These bonds also constitute direct and general obligations of the County, and the full faith and credit of the County is pledged for the payment of principal and interest. The following debt issuances are strip resort corridor room tax supported:

<u>Bond Issue</u>	<u>Maturity (Length of Pledge)</u>
1992B Transportation Improvement	06/01/2017
2000B Transportation Improvement	12/01/2011
2004B Transportation Improvement	12/01/2019
2006B Transportation Improvement	06/01/2016

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Pledged Revenues (Continued)

Strip Resort Corridor Room Tax Supported Bonds (Continued)

2009B Transportation Improvement	06/01/2029
2009B3 Transportation Improvement	12/01/2019

The total remaining principal and interest payments for strip resort corridor room tax supported bonds was \$227,148,978 at June 30, 2010. In fiscal year 2010, pledged revenues received totaled \$27,689,782. Required debt service totaled \$19,082,120.

Laughlin Resort Corridor Room Tax Supported Bonds

These bonds are secured by a pledge of the one percent room tax collected on the gross receipts from the rental of hotel and motel rooms within the Laughlin resort corridor. These bonds also constitute direct and general obligations of the County, and the full faith and credit of the County is pledged for the payment of principal and interest. The following debt issuances are Laughlin resort corridor room tax supported:

<u>Bond Issue</u>	<u>Maturity (Length of Pledge)</u>
1992C Transportation Improvement	06/01/2017
2008C Transportation Improvement	06/01/2019

The total remaining principal and interest payments for Laughlin resort corridor room tax supported bonds was \$7,515,519 at June 30, 2010. In fiscal year 2010, pledged revenues received totaled \$1,021,148. Required debt service totaled \$1,014,477. As described above, beltway pledged revenues are also pledged to make up any difference between pledged revenues and annual debt service. Excess beltway pledged revenues were \$15,646,256.

Court Administrative Assessment Supported Bonds

These bonds are secured by a pledge of the \$10 court administrative assessment for the provision of justice court facilities. These bonds also constitute direct and general obligations of the County, and the full faith and credit of the County is pledged for the payment of principal and interest. The following debt issuances are court administrative assessment supported:

<u>Bond Issue</u>	<u>Maturity (Length of Pledge)</u>
2007B Public Facilities	06/01/2019
2009B Public Facilities	06/01/2019

The total remaining principal and interest payments for court administrative assessment supported bonds was \$13,427,910 at June 30, 2010. In fiscal year 2010, pledged revenues received totaled \$2,426,099. Required debt service totaled \$1,104,660.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Pledged Revenues (Continued)

Interlocal Agreement Supported Bonds

These bonds are secured by a pledge through an interlocal agreement with the City of Las Vegas. These bonds also constitute direct and general obligations of the County, and the full faith and credit of the County is pledged for the payment of principal and interest. The following debt issuances are interlocal agreement supported:

<u>Bond Issue</u>	<u>Maturity (Length of Pledge)</u>
2007C Public Facilities	06/01/2024
2009C Public Facilities	06/01/2024

The total remaining principal and interest payments for interlocal agreement supported bonds was \$27,919,788 at June 30, 2010. In fiscal year 2010, pledged revenues received totaled \$1,804,729. Required debt service totaled \$1,804,729.

Special Assessment Bonds

Special assessment supported bonds are secured by property assessments within the individual districts. The bonds are identified as special assessment bonds in this note above. The total remaining principal and interest payments for special assessment supported bonds was \$407,290,210 at June 30, 2010. In fiscal year 2010, pledged revenues received totaled \$38,392,920. Required debt service totaled \$33,436,838.

Bond Bank Bonds

These bonds are secured by securities issued to the County by local governments utilizing the bond bank. These securities pledge system revenues and contain rate covenants to guarantee adequate revenues for bond bank debt service. These bonds also constitute direct and general obligations of the County, and the full faith and credit of the County is pledged for the payment of principal and interest. The following debt issuances are bond bank supported:

<u>Bond Issue</u>	<u>Maturity (Length of Pledge)</u>
2001 Bond Bank (SNWA)	06/01/2031
2002 Bond Bank (SNWA)	06/01/2032
2006 Bond Bank (SNWA)	06/01/2030
2006 Bond Bank (SNWA)	11/01/2036
2008 Bond Bank (SNWA)	06/01/2038
2009 Bond Bank (SNWA)	06/01/2030

The total remaining principal and interest payments for bond bank supported bonds was \$2,361,676,131 at June 30, 2010. In fiscal year 2010, pledged revenues received totaled \$77,486,896. Required debt service totaled \$77,486,896.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Business-Type Activities:

General Obligation Bonds

Series	Purpose	Date Issued	Date of Final Maturity	Interest	Original Issue	Balance June 30, 2010
2000	University Medical Center	03/01/00	03/01/11	5.00-5.75%	\$56,825,000	\$ 3,995,000 (c)
2003	Big Bend Water District	06/03/04	01/01/25	3.190	4,000,000	1,330,000 (a)
2003	Big Bend Water District	11/25/03	11/01/10	3.00-5.00	8,195,000	3,138,875 (a)
2004	Big Bend Water District	TBD	TBD	3.20	6,000,000	2,751,140 (a)
2003B	Department of Aviation	05/29/03	07/01/24	4.75-5.00	37,000,000	37,000,000 (b)
2008A	Department of Aviation	02/26/08	07/01/27	variable	43,105,000	43,105,000 (b)
2003	University Medical Center	11/01/03	09/01/23	2.25-5.00	36,765,000	9,935,000 (c)
2005	University Medical Center	07/28/05	03/01/20	4.00-5.00	48,390,000	47,590,000 (c)
2007	University Medical Center	05/22/07	09/01/23	4.19	18,095,000	18,065,000 (c)
2009	University Medical Center	03/10/09	11/01/17	3.00-3.50	6,950,000	6,950,000 (c)
1980	Kyle Canyon Water Dist.	10/30/80	10/30/10	5.00	221,000	13,692 (d)
2003	Water Reclamation Dist.	04/01/03	07/01/12	2.70-5.00	47,170,000	20,215,000 (e)
2007	Water Reclamation Dist.	11/13/07	07/01/37	4.00-4.75	55,000,000	55,000,000 (e)
2008	Water Reclamation Dist.	11/20/08	07/01/38	4.00-6.00	115,825,000	115,825,000 (e)
2009A	Water Reclamation Dist.	04/01/09	07/01/38	4.00-5.25	135,000,000	135,000,000 (e)
2009B	Water Reclamation Dist.	04/01/09	07/01/38	4.00-5.75	125,000,000	125,000,000 (e)
2009C	Water Reclamation Dist.	10/16/09	07/01/29	0.00	5,744,780	287,239 (e)
2003A	Las Vegas Valley Water Dist.	01/09/03	06/01/32	4.00-5.25	168,685,000	125,950,000 (f)
2003B	Las Vegas Valley Water Dist.	01/01/03	06/01/27	4.00-5.25	250,000,000	188,880,000 (f)
2005A	Las Vegas Valley Water Dist.	05/04/05	06/01/27	4.00-5.00	302,425,000	255,810,000 (f)
2006A	Las Vegas Valley Water Dist.	06/01/06	06/01/36	4.75-5.00	151,555,000	140,330,000 (f)
2006B	Las Vegas Valley Water Dist.	07/20/06	06/01/36	variable	75,000,000	69,465,000 (f)
2006C	Las Vegas Valley Water Dist.	07/20/06	06/01/36	variable	75,000,000	69,465,000 (f)
2008A	Las Vegas Valley Water Dist.	02/19/08	12/01/37	5.00	190,760,000	178,685,000 (f)
2008B	Las Vegas Valley Water Dist.	02/19/08	06/01/26	3.50-5.00	171,720,000	168,265,000 (f)
2009A	Las Vegas Valley Water Dist.	08/05/09	06/01/39	7.10	90,000,000	90,000,000 (f)
2009B	Las Vegas Valley Water Dist.	08/05/09	06/01/32	4.00-5.25	10,000,000	10,000,000 (f)
2009C	Las Vegas Valley Water Dist.	12/29/09	06/01/39	7.013-7.26	348,115,000	348,115,000 (f)
2009D	Las Vegas Valley Water Dist.	12/29/09	06/01/30	4.25-5.25	71,965,000	71,965,000 (f)
2010A	Las Vegas Valley Water Dist.	06/15/10	03/01/40	5.60-5.70	75,995,000	75,995,000 (f)
2010B	Las Vegas Valley Water Dist.	06/15/10	03/01/38	2.00-4.625	31,075,000	31,075,000 (f)

Total General Obligation Bonds

\$2,449,200,946

- (a) These bonds are being serviced, principal and interest, by the Big Bend Water District enterprise fund.
- (b) These bonds are being serviced, principal and interest, by the Department of Aviation enterprise fund. The variable rate bond is valued at the rate in effect as of June 30, 2010.
- (c) These bonds are being serviced, principal and interest, by the University Medical Center enterprise fund.
- (d) These bonds are being serviced, principal and interest, by the Kyle Canyon Water District enterprise fund.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Business-Type Activities (Continued):

General Obligation Bonds (Continued)

- (e) These bonds are being serviced, principal and interest, by the Clark County Water Reclamation District enterprise fund.
- (f) These bonds are being serviced, principal and interest, by the Las Vegas Valley Water District enterprise fund.

The annual debt service requirements to maturity are as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u> <u>Requirements</u>
2011	\$ 40,088,320	\$ 121,737,578	\$ 161,825,898
2012	39,642,188	121,475,251	161,117,439
2013	63,455,285	119,508,662	182,963,947
2014	65,144,254	116,508,409	181,652,663
2015	68,270,823	113,503,016	181,773,839
2016-2020	367,621,120	518,014,917	885,636,037
2021-2025	486,978,956	421,196,790	908,175,746
2026-2030	386,465,000	313,882,351	700,347,351
2031-2035	441,335,000	228,394,158	669,729,158
2036-2040	<u>490,200,000</u>	<u>83,031,208</u>	<u>573,231,208</u>
	<u>\$2,449,200,946</u>	<u>\$2,157,252,340</u>	<u>\$4,606,453,286</u>

Revenue Bonds

<u>Series</u>	<u>Purpose</u>	<u>Date</u> <u>Issued</u>	<u>Date of</u> <u>Final</u> <u>Maturity</u>	<u>Interest</u>	<u>Original</u> <u>Issue</u>	<u>Balance</u> <u>June 30, 2010</u>
1993A	Department of Aviation	05/18/93	07/01/12	variable %	\$339,000,000	\$ 96,700,000 (a)
1998APFC	Department of Aviation	04/01/98	07/01/22	4.10-5.50	214,245,000	81,690,000 (a)
1998A	Department of Aviation	04/01/98	07/01/18	3.75-6.00	121,045,000	8,470,000 (a)
2002APFC	Department of Aviation	10/01/02	07/01/13	4.00-5.25	34,490,000	13,940,000 (a)
2003C	Department of Aviation	05/29/03	07/01/22	5.00-5.375	105,435,000	96,420,000 (a)
2004A1	Department of Aviation	09/01/04	07/01/24	5.00-5.50	128,430,000	128,430,000 (a)
2004A2	Department of Aviation	09/01/04	07/01/36	5.00-5.125	232,725,000	232,725,000 (a)
2005A	Department of Aviation	09/14/05	07/01/40	variable	69,590,000	69,590,000 (a)
2005A1	Department of Aviation	04/04/05	07/01/22	variable	130,000,000	115,000,000 (a)
2005A2	Department of Aviation	04/04/05	07/01/22	variable	129,900,000	114,900,000 (a)
2006A	Department of Aviation	09/21/06	07/01/40	4.00-5.00	100,000,000	63,405,000 (a)
2007A1	Department of Aviation	05/16/07	07/01/27	5.00	150,400,000	150,400,000 (a)
2007A2	Department of Aviation	05/16/07	07/01/40	5.00	56,225,000	56,225,000 (a)
2007A1PFC	Department of Aviation	04/27/07	07/01/26	4.00-5.00	113,510,000	113,510,000 (a)

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Business-Type Activities (Continued):

Revenue Bonds (Continued)

<u>Series</u>	<u>Purpose</u>	<u>Date Issued</u>	<u>Date of Final Maturity</u>	<u>Interest</u>	<u>Original Issue</u>	<u>Balance June 30, 2010</u>
2007A2PFC	Department of Aviation	04/27/07	07/01/27	5.00	105,475,000	105,475,000 (a)
2008C1	Department of Aviation	03/19/08	07/01/40	variable	122,900,000	122,900,000 (a)
2008C2	Department of Aviation	03/19/08	07/01/29	variable	71,550,000	71,550,000 (a)
2008C3	Department of Aviation	03/19/08	07/01/29	variable	71,550,000	71,550,000 (a)
2008D1	Department of Aviation	03/19/08	07/01/36	variable	58,920,000	58,920,000 (a)
2008D2	Department of Aviation	03/19/08	07/01/40	variable	199,605,000	199,605,000 (a)
2008D3	Department of Aviation	03/19/08	07/01/29	variable	122,865,000	122,865,000 (a)
2008E	Department of Aviation	05/28/08	07/01/17	4.00-5.00	61,430,000	61,165,000 (a)
2008APFC	Department of Aviation	06/26/08	07/01/18	variable	115,845,000	115,845,000 (a)
2008A1	Department of Aviation	06/26/08	07/01/22	variable	100,000,000	100,000,000 (a)
2008A2	Department of Aviation	06/26/08	07/01/22	variable	50,000,000	50,000,000 (a)
2008B1	Department of Aviation	06/26/08	07/01/22	variable	100,000,000	100,000,000 (a)
2008B2	Department of Aviation	06/26/08	07/01/22	variable	50,000,000	50,000,000 (a)
2009B	Department of Aviation	09/24/09	07/01/42	6.881	300,000,000	300,000,000 (a)
2009C	Department of Aviation	09/24/09	07/01/26	5.00	168,495,000	168,495,000 (a)
2010A	Department of Aviation	02/03/10	07/01/42	5.00-5.25	450,000,000	450,000,000 (a)
2010B	Department of Aviation	02/03/10	07/01/42	5.00-5.75	350,000,000	350,000,000 (a)
2010C	Department of Aviation	02/23/10	07/01/45	6.82	454,280,000	454,280,000 (a)
2010D	Department of Aviation	02/23/10	07/01/24	3.00-5.00	132,485,000	132,485,000 (a)
2010E	Department of Aviation	05/27/10	07/01/12	2.50-5.00	300,000,000	300,000,000 (a)
2008	Las Vegas Valley Water District	07/15/08	12/15/22	1.30	2,520,000	<u>2,184,000 (b)</u>
Total Revenue Bonds						<u>\$4,728,724,000</u>

(a) These bonds are being serviced, principal and interest, by the Department of Aviation enterprise fund. The variable rate bonds are valued at the rate in effect as of June 30, 2010.

(b) These bonds are being serviced, principal and interest, by the Las Vegas Valley Water District enterprise fund.

The annual debt service requirements to maturity are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2011	\$ 86,318,000	\$ 159,182,394	\$ 245,500,394
2012	192,538,000	168,681,894	361,219,894
2013	307,553,000	159,577,149	467,130,149
2014	70,048,000	151,494,784	221,542,784
2015	68,893,000	148,788,807	217,681,807

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Business-Type Activities (Continued):

Revenue Bonds (Continued)

2016-2020	540,010,000	660,506,511	1,200,516,511
2021-2025	746,839,000	613,650,643	1,360,489,643
2026-2030	598,360,000	492,972,055	1,091,332,055
2031-2035	505,345,000	400,458,602	905,803,602
2036-2040	750,070,000	276,329,555	1,026,399,555
2041-2045	756,275,000	120,646,840	876,921,840
2046-2050	<u>106,475,000</u>	<u>2,360,018</u>	<u>108,835,018</u>
	<u>\$4,728,724,000</u>	<u>\$3,354,649,252</u>	<u>\$8,083,373,252</u>

Loans Payable

<u>Series</u>	<u>Purpose</u>	<u>Date Issued</u>	<u>Date of Final Maturity</u>	<u>Interest</u>	<u>Original Issue</u>	<u>Balance June 30, 2010</u>
2004	University Medical Center	05/20/04	05/20/11	4.56%	\$ 8,079,363	\$ 1,210,067(a)
2004	Commercial Paper	06/02/04	05/06/12	.33	400,000,000	<u>400,000,000(b)</u>
	Total loans payable					<u>\$401,210,067</u>

(a) This loan is being serviced, principal and interest, by the University Medical Center enterprise fund.

(b) This loan is being serviced, principal and interest, by the Las Vegas Valley Water District enterprise fund.

Commercial Paper Notes Activity

<u>Date</u>	<u>Issued</u>	<u>Repayments</u>	<u>Balance</u>
07/01/04	\$140,000,000	\$ -	\$140,000,000
07/15/04	60,000,000	-	200,000,000
02/02/05	100,000,000	-	300,000,000
10/11/05	100,000,000	-	400,000,000

The annual debt service requirements to maturity are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2011	<u>\$401,210,067</u>	<u>\$216,536</u>	<u>\$401,426,603</u>
	<u>\$401,210,067</u>	<u>\$216,536</u>	<u>\$401,426,603</u>

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2010, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Gen. obligation bonds	\$2,013,342,576	\$ 174,465,000	\$ 153,927,576	\$2,033,880,000	\$ 62,710,000
Revenue bonds	10,000	-	-	10,000	-
Special assessment bonds with govern- mental commitment	283,295,000	5,645,000	18,925,000	270,015,000	15,265,000
Loans	92,924,406	20,000,000	112,515,610	408,796	190,647
Litigation settlement	10,000,000	-	10,000,000	-	-
Litigation accrual	2,500,000	-	-	2,500,000	-
Arbitrage	3,948,398	100,000	3,948,398	100,000	-
County and Fire OPEB liability	48,664,436	29,265,971	-	77,930,407	-
LVMPD OPEB liability	114,825,522	43,684,532	-	158,510,054	-
Compensated absences	<u>183,534,703</u>	<u>130,080,332</u>	<u>122,573,796</u>	<u>191,041,239</u>	<u>123,000,000</u>
Total	<u>2,753,045,041</u>	<u>403,240,835</u>	<u>421,890,380</u>	<u>2,734,395,496</u>	<u>201,165,647</u>

For governmental activities, the litigation accrual is liquidated by the general fund. Arbitrage, OPEB and compensated absences are liquidated by the individual funds in which they are accrued.

Business-Type Activities:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Gen. obligation bonds	1,912,505,262	627,437,239	90,741,555	2,449,200,946	40,088,320
Revenue bonds	3,045,412,000	2,155,260,000	471,948,000	4,728,724,000	86,318,000
Loans	402,473,817	-	1,263,750	401,210,067	401,210,067
OPEB Liability	37,166,468	23,019,773	-	60,186,241	-
Compensated absences	60,514,664	68,370,604	65,469,462	63,415,806	52,775,741
Other liabilities	<u>14,999,320</u>	<u>171,550,309</u>	<u>9,366,849</u>	<u>177,182,780</u>	<u>-</u>
Total	<u>5,473,071,531</u>	<u>3,045,637,925</u>	<u>638,789,616</u>	<u>7,879,919,840</u>	<u>580,392,128</u>
Total long-term debt	<u>\$8,226,116,572</u>	<u>\$3,448,878,760</u>	<u>\$1,060,679,996</u>	<u>\$10,614,315,336</u>	<u>\$781,557,775</u>

Unamortized premium/discount on governmental activity general obligation bonds amounted to \$21,286,107.
Unamortized premium/discount on governmental activity special assessment bonds amounted to \$(6,660,756).
Unamortized premium/discount on business-type activity general obligation bonds amounted to \$24,440,105.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT

Changes in Long-Term Liabilities (Continued)

Unamortized premium/discount on business-type activity revenue bonds amounted to \$(4,570,700). There are a number of limitations and restrictions contained in the various bond indentures. Management believes the County is in compliance with all significant limitations and restrictions.

Current Year Refunded and Defeased Bond Issues

On July 1, 2009, the Department of Aviation issued \$400 million of AMT Airport System Junior Subordinate Lien Revenue Notes, Series 2009A to refund the outstanding Clark County, Nevada, Airport System Junior Subordinate Lien Revenue Notes, Series 2008F. On May 5, 2010, the Department of Aviation paid down \$100 million of the Series 2009A Notes and refinanced the remaining Series 2009A Notes with a \$100 million one-year Airport System Junior Lien Subordinate Lien Note, and a \$200 million two-year Airport System Junior Lien Subordinate Lien Note for the purpose of funding the Terminal 3 project. Both of these notes are secured by a subordinate lien on the Net Revenues of the Airport System. The one-year note, known as Series E-1, has an effective interest rate of 0.63 percent and the two-year note, Series E-2 has an effective interest rate of 1.78 percent.

In November 2009, Clark County issued \$50,000,000 in Bond Bank Refunding Bonds with an interest rate of 5.00 percent to currently refund the outstanding 2000 Bond Bank Series, \$17,795,000 of the 2001 Bond Bank Series, \$13,605,000 of the 2002 Bond Bank Series, \$4,345,000 of the 2006 Bond Bank Series, and \$14,040,000 of the 2008 Bond Bank Series with interest ranging from 5.00 to 6.00 percent.

The bond proceeds totaled \$59,578,096. Net proceeds of \$58,739,482 were deposited in a special trust account created and authorized to refund and pay interest on the refunded bonds. This amount, together with the yield from U.S. Government obligations purchased by the trust, is deemed sufficient to meet the debt service provisions of the refunded bonds. This transaction resulted in a refunding of the 2000 bond issue, partial refunding of the 2001, 2002, 2006, and 2008 bond issues, and the related liability has been removed from the financial statements of the County.

The refunding resulted in a loss of \$4,579,482, which represents the difference between the refunded bonds and the amount placed in escrow. The current refunding also resulted in future cash flow savings of \$4,509,567 and an economic gain (difference between the present value of the old and new debt service payments) of \$2,154,809.

In December 2009, Clark County issued \$111,605,000 in Transportation Refunding Bonds with an interest rate ranging from 2.00 to 5.00 percent to currently refund the outstanding 1998A Transportation Series and \$92 million of Transportation Commercial Paper with an interest rate of 4.50 percent.

The bond proceeds totaled \$112,923,450. Net proceeds of \$111,477,055 were deposited in a special trust account created and authorized to refund and pay interest on the refunded bonds. This amount, together with the yield from U.S. Government obligations purchased by the trust, is deemed sufficient to meet the debt service provisions of the refunded bonds. This transaction resulted in a refunding of the 1998A bond issue and a partial refunding of the Commercial Paper, and the related liability has been removed from the financial statements of the County.

The refunding resulted in a loss of \$127,055 which represents the difference between the refunded bonds and the amount placed in escrow. The current refunding also resulted in future cash flow savings of \$1,242,361 and an economic gain (difference between the present value of the old and new debt service payments) of \$1,055,768.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Current Year Refunded and Defeased Bond Issues (Continued)

In December 2009, Clark County issued \$12,860,000 in Transportation Refunding Bonds with an interest rate ranging from 1.00 to 4.00 percent to currently refund the outstanding 1998B Transportation Series with interest ranging from 4.50 to 5.125 percent.

The bond proceeds totaled \$13,097,038. Net proceeds of \$12,965,483 were deposited in a special trust account created and authorized to refund and pay interest on the refunded bonds. This amount, together with the yield from U.S. Government obligations purchased by the trust, is deemed sufficient to meet the debt service provisions of the refunded bonds. This transaction resulted in a refunding of the 1998B bond issue and the related liability has been removed from the financial statements of the County.

The refunding resulted in a loss of \$60,483 which represents the difference between the refunded bonds and the amount placed in escrow. The current refunding also resulted in future cash flow savings of \$702,416 and an economic gain (difference between the present value of the old and new debt service payments) of \$543,527.

Prior Year Defeasance of Debt

In prior years, the County defeased certain general obligation and revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At June 30, 2010, the following were the remaining balances of the defeased bond issues:

Clark County Street Improvement:	
Series of December 1, 1995	\$ 3,785,000
Special Assessment Bonds:	
Series of December 1, 1992	2,025,000
Series of October 1, 1995	5,620,000
Series of April 15, 1994	600,000
Series of December 14, 1999	39,625,000
Clark County Public Safety:	
Series of October 1, 1996	53,465,000
Series of March 1, 2000	6,240,000
Clark County Transportation:	
Series of June 1, 1992 (C)	3,705,000
Series of July 1, 1994 (A)	53,675,000
Series of July 1, 1994 (C)	1,910,000
Series of December 1, 1998(A)	35,940,000
Series of December 1, 1998(B)	23,965,000
Series of February 1, 2000(A)	24,000,000
Series of February 1, 2000(B)	21,340,000
Series of January 15, 1996(A)	57,550,000
Series of January 15, 1996(B)	46,040,000
Series of March 1, 1998(A)	54,790,000

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Prior Year Defeasance of Debt (Continued)

Series of March 1, 1998(C)	5,645,000
Big Bend Water District:	
Series of November 1, 1990	1,395,000
Series of 1993	1,405,000
Las Vegas Valley Water District:	
General Obligation Bonds:	
Series of August 1, 1990	1,820,000
Series of September 1, 1992	9,685,000
Series of April 1, 1994	22,005,000
Series of March 1, 1995	7,355,000
Series of July 1, 1995	12,380,000
Series of July 1, 1996	149,095,000
Clark County Water Reclamation District:	
Series of June 1, 1993	15,025,000
Clark County Parks and Regional Justice Center:	
Series of 1999	73,515,000
Clark County Bond Bank:	
Series of July 1, 2000	175,105,000
Series of June 1, 2001	179,100,000
Series of November 1, 2002	106,745,000
Series of 2006	4,345,000
Series of 2008	14,040,000
Clark County Government Center:	
Series of July 1, 1993	12,300,000
Clark County Public Facilities:	
Series of March 1, 1999(A)	10,515,000
Series of March 1, 1999(B)	10,860,000
Series of March 1, 1999(C)	20,355,000
Airport Improvement Bonds:	
Series of August 1, 1992(A)	142,225,000
Series of August 1, 1992(B)	59,710,000
Series of May 1, 1993	23,490,000
Series of September 1, 1993	5,550,000
Series of 1999(A)	105,220,000
Series of 2003(A)	42,550,000
Series of 2001(C)	115,560,000
Series of 2005(B)	50,850,000
Series of 2005(C1, 2, 3)	215,150,000

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Prior Year Defeasance of Debt (Continued)

Series of 2005(D1, 2, 3)	205,375,000
Series of 2005(E1, 2, 3)	58,920,000
Series of 1998(A)	59,465,000
Series of 1998(A) PFC	119,210,000
Hospital Bonds:	
Series of 2000	47,875,000
Series of 2003	17,205,000
Series of 2007	6,980,000
Flood Control Bonds:	
Series of September 15, 1998	<u>52,855,000</u>
Total	<u>\$2,595,155,000</u>

Conduit Debt Obligations

The County has issued approximately \$1,726,245,000 in economic development revenue bonds since 1990. The bonds have been issued for a number of economic development projects, including: utility projects, healthcare projects, and education projects. The bonds are paid solely from the revenues derived from the respective projects, therefore, these bonds are not liabilities of the County under any condition, and they are not included as a liability of the County.

Discretely Presented Component Units

Flood Control District:

The following is a summary of bonds, loans, and compensated absences payable by the Flood Control District for the year ended June 30, 2010:

	<u>Liability</u>	<u>Due Within One Year</u>	<u>Due After One Year</u>
General obligation bonds	\$428,965,000	\$10,350,000	\$418,615,000
Compensated absences	721,485	-	721,485
Other post-employment benefits	<u>253,248</u>	<u>-</u>	<u>253,248</u>
Total liabilities	<u>\$429,939,733</u>	<u>\$10,350,000</u>	<u>\$419,589,733</u>
Bonds payable July 1, 2009			\$440,120,000
Reductions			<u>(11,155,000)</u>
Bonds payable June 30, 2010			<u>\$428,965,000</u>

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Discretely Presented Component Units (Continued)

Flood Control District (Continued):

Unamortized premium on governmental activity general obligation bonds amounted to \$5,231,738.

The following individual issues comprised the bonds payable at June 30, 2010:

	<u>Original Amount</u>	<u>Interest Rate</u>	<u>Balance June 30, 2010</u>
Series of September 15, 1998	\$150,000,000	4.25-5.25%	\$ 32,740,000
Series of 2006	200,000,000	3.50-4.75	199,800,000
Series of 2008	50,570,000	3.00-5.00	50,160,000
Series of 2009B	150,000,000	2.69-7.25	<u>146,265,000</u>
Total general obligation bonds			<u>\$428,965,000</u>

The debt service requirements are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2011	\$ 10,350,000	\$ 22,621,008	\$ 32,971,008
2012	10,775,000	22,158,501	32,933,501
2013	11,240,000	21,663,563	32,903,563
2014	11,730,000	21,126,188	32,856,188
2015	12,260,000	20,548,148	32,808,148
2016-2020	68,170,000	93,050,398	161,220,398
2021-2025	66,670,000	76,747,460	143,417,460
2026-2030	82,915,000	56,805,136	139,720,136
2031-2035	105,320,000	31,017,325	136,327,325
2036-2040	<u>49,535,000</u>	<u>5,296,167</u>	<u>54,831,167</u>
Total	<u>\$428,965,000</u>	<u>\$371,033,894</u>	<u>\$799,988,894</u>

Compensated Absences

The following is the change in long-term accrued sick leave and vacation benefits as of June 30, 2010:

Long-term portion of accrued sick leave and vacation benefits at July 1, 2009	\$677,104
Additional amount accrued during the year	<u>44,381</u>
Long-term portion of accrued sick leave and vacation benefits at June 30, 2010	<u>\$721,485</u>

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Discretely Presented Component Units (Continued)

Flood Control District (Continued):

Pledged Revenues

All bonds issued by the Flood Control District are collateralized by a portion of the one-quarter cent sales tax authorized by NRS 543.600 for Flood Control District operations.

The pledged revenues and debt service coverage for the year ended June 30, 2010, are:

Pledged revenues – sales tax	\$67,907,505
Debt service	32,868,803
Coverage	2.07

RTC:

The following is a summary of bonds, loans, and compensated absences payable by the RTC for the year ended June 30, 2010:

Governmental activities:

	<u>Liability</u>	<u>Due Within One Year</u>	<u>Due After One Year</u>
Revenue bonds	\$594,330,000	\$20,860,000	\$573,470,000
Loans payable	59,600,000	-	59,600,000
Compensated absences	1,579,952	535,093	1,044,859
Other post-employment benefits	<u>1,147,868</u>	<u>-</u>	<u>1,147,868</u>
Total liabilities	<u>\$656,657,820</u>	<u>\$21,395,093</u>	<u>\$635,262,727</u>

Revenue Bonds

The following is a summary of revenue bond activities for the year ended June 30, 2010:

Bonds payable July 1, 2009	\$458,315,000
Reductions	(17,355,000)
Additions	<u>153,370,000</u>
Bonds payable June 30, 2010	<u>\$594,330,000</u>

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Discretely Presented Component Units (Continued)

RTC (Continued)

The following individual issues comprised the bonds payable at June 30, 2010.

	<u>Original Amount</u>	<u>Interest Rate</u>	<u>Balance June 30, 2010</u>
Highway Improvement Motor Vehicle Fuel Tax Revenue Bonds:			
Series of 2003	\$200,000,000	4.50-6.00%	\$158,995,000
Series of 2007	300,000,000	3.00-5.00	281,965,000
Series 2010A1	32,595,000	6.10-6.35	32,595,000
Series 2010B	51,180,000	5.00	51,180,000
Sales Tax Revenue Bonds:			
Series 2010	69,595,000	3.00-5.00	<u>69,595,000</u>
 Total revenue bonds			 <u>\$594,330,000</u>

Unamortized premium on governmental activity revenue bonds amounted to \$16,142,126.

The debt service requirements are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2011	\$ 20,860,000	\$ 16,963,828	\$ 37,823,828
2012	21,420,000	17,548,511	38,968,511
2013	22,495,000	16,951,761	39,446,761
2014	23,595,000	16,351,136	39,946,136
2015	24,730,000	15,735,573	40,465,573
2016-2020	143,305,000	67,711,925	211,016,925
2021-2025	171,480,000	46,254,250	217,734,250
2026-2030	<u>166,445,000</u>	<u>20,512,513</u>	<u>186,957,513</u>
 Total	 <u>\$594,330,000</u>	 <u>\$218,029,497</u>	 <u>\$812,359,497</u>

Loans Payable

In January 2008, the RTC established a commercial paper program allowing for the issuance of \$200 million in tax-exempt commercial paper notes (Series 2008A and Series 2008B) for the streets and highways improvements projects incorporated in Clark County's Master Transportation Plan. As of June 30, 2010, \$27 million is outstanding. The loan is being serviced, interest only in the current year, through budgeted transfers from the Highway Improvement Acquisition fund (4100) and the Highway Improvement fund (4130). The commercial paper notes may have a maturity date from 1 to 270 days after their issuance, provided, however, that no note may mature after the earlier of January 1, 2018, or five days prior to the line of credit expiration date. The line of credit

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Discretely Presented Component Units (Continued)

RTC (Continued):

Loans Payable (Continued)

expiration date is January 23, 2015; however, the line of credit may be extended from time to time. Interest rates are variable and averaged 0.34 percent at June 30, 2010.

Commercial Paper Notes Payable

In February 2008, the RTC established a commercial paper program for the streets and highways improvements projects incorporated in Clark County's Master Transportation Plan. This program is authorized for the issuance of up to \$200 million in tax-exempt commercial paper notes to be paid from pledged motor vehicle fuel tax revenues and additionally secured by an irrevocable letter of credit dated March 5, 2008 (Series 2008A and Series 2008B). As of June 30, 2010, \$32.6 million is outstanding. The commercial paper notes may have a maturity date from 1 to 270 days after their issuance; however, no note may mature after the earlier of March 4, 2018, or five days prior to the line of credit expiration date, currently March 13, 2013. Interest rates are variable and averaged 0.35 percent at June 30, 2010.

As of June 30, 2010, the total amount of commercial paper approved for sale was \$400 million, which was divided equally into two separate issues, Series 2008A and Series 2008B with an aggregate of \$59.6 million issued and outstanding.

The commercial paper is ordinarily due in various periodic installments of not more than 270 days from date of issue; however, because the commercial paper is subject to an irrevocable letter of credit the obligation is classified as long-term debt in the statement of net assets.

The following is the loan payable at June 30, 2010:

<u>Lender</u>	<u>Original Amount</u>	<u>Date of Loan</u>	<u>Date Final Payment Due</u>	<u>Interest Rate</u>	<u>Balance June 30, 2010</u>
Commercial Paper	\$200,000,000	01/08	Various	0.34%	\$59,600,000

This loan is being serviced, principal and interest, by the RTC.

Compensated Absences

The following is the change in long-term accrued sick leave and vacation benefits as of June 30, 2010:

Long-term portion of accrued sick leave and vacation benefits at July 1, 2009	\$1,256,583
Reductions during the year	(535,093)
Additions during the year	<u>858,462</u>
Long-term portion of accrued sick leave and vacation benefits at June 30, 2010	<u>\$1,579,952</u>

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Discretely Presented Component Units (Continued)

RTC (Continued):

Compensated Absences (Continued)

Business-type activities:

	<u>Liability</u>	<u>Due Within One Year</u>	<u>Due After One Year</u>
Compensated absences	\$1,011,736	\$467,669	\$ 544,067
Other post-employment benefits	<u>1,207,334</u>	<u>-</u>	<u>1,207,334</u>
	<u>\$2,219,070</u>	<u>\$467,669</u>	<u>\$1,751,401</u>
Long-term portion of accrued sick leave and vacation benefits at July 1, 2009			\$ 827,568
Reductions during the year			(467,669)
Additions during the year			<u>651,837</u>
Long-term portion of accrued sick leave and vacation benefits at June 30, 2010			<u>\$1,011,736</u>

Pledged Revenues

Motor vehicle fuel tax revenue bonds issued for RTC purposes are collateralized by a maximum of nine cents per gallon motor vehicle fuel tax levied by the County, except that portion required to be allocated as direct distributions for those political subdivisions not included in the “Las Vegas Valley Area Major Street and Highway Plan.”

The bonds are additionally collateralized by the County’s share of the three cents per gallon tax levied by the State pursuant to NRS 365.180 and 365.190 and accounted for in other County funds.

The net pledged revenues for the year ended June 30, 2010, were as follows:

Pledged revenues (net of administrative expenditures)	
State motor vehicle fuel tax	\$18,631,027
County motor vehicle fuel tax	<u>65,469,176</u>
	<u>84,100,203</u>
Direct distributions allocated for certain political subdivisions not included in the Las Vegas Valley Area Major Street and Highway Plan	<u>(1,302,850)</u>
Net pledged revenues	<u>\$82,797,353</u>

Sales and excise tax revenue bonds issued for RTC purposes are collateralized by 1/8 percent sales and excise tax and a 1 cent jet aviation fuel tax in Clark County.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

6. LONG-TERM DEBT (Continued)

Discretely Presented Component Units (Continued)

RTC (Continued):

Pledged Revenues (Continued)

The net pledges revenues for the year ended June 30, 2010, were as follows:

Pledged revenues:	
Sales and excise tax	\$16,967,017
Jet aviation fuel tax	<u>3,899,459</u>
Total pledged revenues	<u>\$20,866,476</u>

Arbitrage Rebate and Debt Covenant Requirements

The federal Tax Reform Act of 1986 imposes a rebate requirement with respect to some bonds issued by the County for the RTC. Under this act, an amount may be required to be rebated to the United States Treasury (called “arbitrage”) for interest on the bonds to qualify for exclusion from gross income for federal income tax purposes. Rebatable arbitrage is computed as of each installment computation date, and as of the most recent such date the RTC’s management believes that there is no rebatable arbitrage amount due. Future calculations might result in adjustments to this determination.

Long-term debt obligations are subject to restrictive debt covenants, including certain revenue levels and revenue/expense ratios, for which management believes the RTC is in compliance.

7. SEGMENT INFORMATION FOR NONMAJOR ENTERPRISE FUNDS

The County maintains eleven enterprise funds that provide airport, water, sewer, hospital, parking, public safety, and recreational services. Of the nonmajor enterprise funds, only the Big Bend Water District has outstanding revenue bonds that require disclosure of the summary financial information presented below:

Condensed Statement of Net Assets

Assets:	
Current assets	\$ 3,761,746
Restricted assets	3,268,639
Capital assets	<u>31,450,328</u>
Total assets	<u>38,480,713</u>
Liabilities:	
Current liabilities	1,521,951
Noncurrent liabilities	<u>5,652,846</u>
Total liabilities	<u>7,174,797</u>

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

7. SEGMENT INFORMATION FOR NONMAJOR ENTERPRISE FUNDS (Continued)

Condensed Statement of Net Assets (Continued)

Net Assets:	
Invested in capital assets, net of related debt	24,302,854
Restricted	3,268,639
Unrestricted	<u>3,734,423</u>
Total net assets	<u>\$31,305,916</u>

Condensed Statement of Revenues, Expenses, and Changes in Net Assets

Water sales and related water fees	\$ 3,585,843
Other operating revenue	4,100
Depreciation expense	(1,151,032)
Other operating expenses	<u>(2,626,597)</u>
Operating loss	(187,686)
Non-operating revenues (expenses):	
Interest income	36,062
Sales and use tax	230,409
Interest expense	<u>(292,213)</u>
Change in net assets	(213,428)
Beginning net assets	<u>31,519,344</u>
Ending net assets	<u>\$31,305,916</u>

Condensed Statement of Cash Flows

Net cash provided (used) by:	
Operating activities	\$ 757,072
Capital and related financing activities	(2,598,898)
Investing activities	<u>36,062</u>
Net increase (decrease)	(1,805,764)
Beginning cash and cash equivalents	<u>8,465,536</u>
Ending cash and cash equivalents	<u>\$ 6,659,772</u>

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

8. NET ASSETS AND FUND BALANCES

Primary Government

Net Assets:

The government-wide statement of net assets reports \$1,725,316,206 of restricted net assets, of which \$363,385,479 is restricted by enabling legislation.

Net Assets Restricted for Other Purposes:

At June 30, 2010, net assets restricted for other purposes on the government-wide statement of net assets totaled \$270,249,386. These net assets utilize revenue sources that are externally imposed by creditors, grantors, and contributors or are imposed by law through enabling legislation. The primary activities of restriction are community development for \$68,497,851, transportation projects for \$29,779,486, roads for \$24,163,380, parks for \$28,505,100, and air quality management for \$14,214,517. The remaining activities totaled \$105,089,052.

Fund Balances:

Designated for Specific Projects:

Major governmental funds:	
Las Vegas Metropolitan Police Department	\$ 26,900,000
Nonmajor governmental funds:	
Special revenue	97,554,074
Capital projects	<u>1,038,225,563</u>
	<u>\$1,162,679,637</u>

Major governmental fund balances are designated primarily for public safety projects of \$26,900,000. Special revenue fund balances are designated principally for park projects of \$31,027,623, road repair and maintenance projects of \$23,944,020, public safety projects of \$20,729,432, funding for federal and state grants of \$12,045,720 and courts of 9,807,279. Capital projects fund balances are designated largely for transportation projects of \$394,321,258, various projects within the County Capital Projects fund of \$313,024,840, park projects of \$139,475,427, public safety of \$98,796,191, the Information Technology capital projects fund of \$46,615,874, special improvement district street improvement projects of \$45,509,104 and \$482,869 for general government.

Discretely Presented Component Units

Flood Control District

Net Assets:

The government-wide statement of net assets reports \$284,384,368 of restricted net assets, of which \$274,645,275 is restricted by enabling legislation for flood control activities and \$9,739,093 is restricted by creditors for general obligation debt repayment.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

8. NET ASSETS AND FUND BALANCES (Continued)

Discretely Presented Component Units (Continued)

RTC

Net Assets:

The government-wide statement of net assets reports \$174,791,582 of restricted net assets, of which \$102,477,088 is restricted by enabling legislation for street and highway projects and other related activities and \$72,314,494 is restricted by creditors for debt repayment.

9. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Over the past three years, settlements have not exceeded insurance coverage. The County maintains the following types of risk exposures:

Self-Funded Group Insurance and Group Insurance Reserve

The County has established self-insurance funds for insuring medical benefits provided to County employees and covered dependents. An independent claims administrator performs all claims-handling procedures.

Incurred but not reported claims have been accrued as a liability based upon a variety of actuarial and statistical techniques.

Clark County Workers' Compensation

The County has established a fund for self-insurance related to workers' compensation claims. Self-insurance is in effect up to an individual stop loss amount of \$500,000 per occurrence in the first year, \$275,000 in the second year and \$175,000 per year thereafter. Coverage from private insurers is maintained for losses in excess of the claim stop loss amount up to \$100,000,000. Incurred but not reported claims have been accrued as a liability based upon a variety of actuarial and statistical techniques.

Las Vegas Metropolitan Police Department (LVMPD) Self-Funded Insurance

The LVMPD has established a self-insurance fund for general liabilities. Loss amounts of \$25,000 or more require approval of the LVMPD Fiscal Affairs Committee. Self-insurance is in effect for loss amounts up to \$2,000,000 per occurrence, accident, or loss. Coverage from private insurers is maintained for losses in excess of the stop loss amount up to \$10,000,000. An independent claims administrator performs claims-handling procedures for traffic claims. All other claims are administered through the LVMPD Risk Management Section. Incurred but not reported claims have been accrued as a liability based upon a variety of actuarial and statistical techniques.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

9. RISK MANAGEMENT (Continued)

LVMPD Self-Funded Industrial Insurance

The LVMPD has established a self-insurance fund to pay workers' compensation claims. Self-insurance is in effect up to an individual stop loss amount of \$500,000 per occurrence in the first year, \$275,000 in the second year, and \$175,000 each year thereafter. Coverage from private insurers is maintained for losses in excess of the claim stop loss amount up to \$10,000,000. Incurred but not reported claims have been accrued as a liability based upon a variety of actuarial and statistical techniques.

County Liability Insurance

The County has established a general liability self-insurance fund for losses up to a \$25,000 per occurrence retention limit. Losses in excess of this retention are covered by the County liability insurance pool fund. An independent claims administrator performs all claims-handling procedures. Incurred but not reported claims have been accrued as a liability based upon a variety of actuarial and statistical techniques.

County Liability Insurance Pool

The County has established a general liability insurance pool for the benefit of County funds. Self-insurance is in effect for loss amounts over the \$25,000 retention up to \$2,000,000 per occurrence, accident, or loss.

Coverage from private insurers is maintained for losses in excess of the stop loss amount up to \$10,000,000. An independent claims administrator performs all claims-handling procedures. Incurred but not reported claims have been accrued as a liability based upon a variety of actuarial and statistical techniques.

Changes in Liability Amounts

Changes in the funds' claims liability amounts for the past two years were:

	<u>Liability</u> <u>July 1, 2009</u>	<u>Current-Year</u> <u>Claims and</u> <u>Changes in</u> <u>Estimates</u>	<u>Claim</u> <u>Payments</u>	<u>Liability</u> <u>June 30, 2010</u>
Self-funded group insurance	\$ 19,950,135	\$ 82,780,574	\$ 81,539,201	\$ 21,191,508
Clark County workers' compensation	28,123,276	11,355,719	11,381,617	28,097,378
LVMPD self-funded insurance	10,196,453	7,173,567	5,046,886	12,323,134
LVMPD self-funded industrial insurance	44,808,787	20,940,351	11,635,807	54,113,331
County liability insurance	5,642,855	1,132,858	1,140,825	5,634,888
County liability insurance pool	<u>9,814,566</u>	<u>5,097,345</u>	<u>4,537,108</u>	<u>10,374,803</u>
Total self-insurance funds	<u>\$118,536,072</u>	<u>\$128,480,414</u>	<u>\$115,281,444</u>	<u>\$131,735,042</u>

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

9. RISK MANAGEMENT (Continued)

Changes in Liability Amounts (Continued)

The total liability at June 30, 2010, is included in the accounts payable line item in the government-wide financial statements.

	<u>Liability</u> <u>July 1, 2008</u>	<u>Current-Year</u> <u>Claims and</u> <u>Changes in</u> <u>Estimates</u>	<u>Claim</u> <u>Payments</u>	<u>Liability</u> <u>June 30, 2009</u>
Self-funded group insurance Clark County workers' compensation	\$16,521,374	\$ 71,930,690	\$ 68,501,929	\$ 19,950,135
LVMPD self-funded insurance	28,099,950	10,150,602	10,127,276	28,123,276
LVMPD self-funded industrial insurance	10,392,063	4,293,252	4,488,862	10,196,453
County liability insurance	31,565,946	28,985,724	15,742,883	44,808,787
County liability insurance pool	5,014,064	2,434,243	1,805,452	5,642,855
	<u>5,149,802</u>	<u>9,335,094</u>	<u>4,670,330</u>	<u>9,814,566</u>
Total self-insurance funds	<u>\$96,743,199</u>	<u>\$127,129,605</u>	<u>\$105,336,732</u>	<u>\$118,536,072</u>

10. COMMITMENTS AND CONTINGENCIES

In addition to the County general obligation bonds, the County is contingently liable on the Las Vegas Convention and Visitors Authority (the "Authority") general obligation bonds, Series May 31, 2007, August 19, 2008, and January 26, 2010, in the amounts of \$34,340,000, \$26,015,000, and \$124,290,000 respectively. Although the County is contingently liable for the general obligation bonds of the Authority, in the event of a default by the Authority, it is anticipated that additional ad valorem taxes would be levied to retire the bonds. Therefore, the County's exposure to this contingent liability is remote.

Grant Entitlement

The County is a participant in a number of federal and state-assisted programs. These programs are subject to compliance audits by the grantors. The audits of these programs for fiscal year 2010 and certain earlier years have not yet been completed. Accordingly, the County's compliance with applicable program requirements is not completely established. The amount, if any, of expenditures that may be disallowed by the grantors cannot be determined at this time. The County believes it has adequately provided for potential liabilities, if any, which may arise from the grantors' audits.

Medicare and Medicaid Reimbursements

UMC's Medicare and Medicaid cost reports for certain prior years are in various stages of review by third-party intermediaries and have not been settled as a result of certain unresolved reimbursement issues. The County believes it has adequately provided for any potential liabilities that may arise from the intermediaries' audits.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

10. COMMITMENTS AND CONTINGENCIES (Continued)

Primary Government

Operating Lease Commitments

The following is a schedule of future minimum lease payments for operating leases (with initial or remaining terms in excess of one year) as of June 30, 2010:

Years ending June 30:	
2011	\$15,538,744
2012	9,575,722
2013	9,359,917
2014	8,963,119
2015	8,726,000
2016-2020	<u>29,027,851</u>
Total minimum lease payments	<u>\$81,191,353</u>

The UMC enterprise fund also had future minimum rental commitments as of June 30, 2010, for noncancelable operating leases for property and equipment as follows:

Years ending June 30:	
2011	\$ 7,784,389
2012	7,195,009
2013	6,661,581
2014	4,444,767
2015	3,103,930
Thereafter	<u>3,904,346</u>
Total	<u>\$33,094,022</u>

The rental expense of UMC for property and equipment was approximately \$10,059,041 for the year ended June 30, 2010.

Rentals and Operating Leases

The Department of Aviation derives a substantial portion of its revenues from fees and charges to air carriers and concessionaires. Charges to air carriers are generated from terminal building rentals, gate use fees, and landing fees in accordance with the Scheduled Airline Operating Agreement or Terminal Building Lease that expired June 30, 2008, or provisions of the County's annual ordinance. On August 17, 2010, the Board of County Commissioners approved the new Airline-Airport Use and Lease Agreement which is retroactive to July 1, 2010, and has a term of five years with two one year options. The Agreement provides for a residual type approach to setting landing fees, terminal rental rates and the gate use fees. The Department of Aviation leases land, building, and terminal space to concessionaires under operating leases that expire at various times through 2048. Under the terms of the agreements, concession fees are based principally on a percentage of the concessionaires' gross sales or a stated minimum annual guarantee, whichever is greater; and land and building rents that are based on square footage rates. The Department of Aviation received \$69,035,918 in FY 2010 and \$77,256,725 in FY 2009 for contingent rental payments in excess of stated annual minimum guarantees.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

10. COMMITMENTS AND CONTINGENCIES (Continued)

Rentals and Operating Leases (Continued)

The following is a schedule of minimum future rentals receivable on non-cancelable operating leases (with initial or remaining terms in excess of one year) as of June 30, 2010:

Years ending June 30:	
2011	\$ 94,090,798
2012	87,712,190
2013	84,142,331
2014	77,281,685
2015	75,020,704
Thereafter	<u>315,677,857</u>
Total minimum rents receivable	<u>\$733,925,565</u>

Discretely Presented Component Units

RTC:

Operating Lease Commitments

The following summarizes the current operating lease commitments for the RTC:

<u>Lessor</u>	<u>Monthly Rental</u>	<u>Date Lease Commenced</u>	<u>Date Lease Terminates</u>
Live Work, LLC	\$108,365	03/01/08	02/28/47
Total	<u>\$108,365</u>		

Rentals and Operating Leases

The following is a schedule of future minimum lease payments for operating leases as of June 30, 2010:

Years ending June 30:	
2011	\$ 1,339,386
2012	1,393,637
2013	1,463,584
2014	1,507,491
2015	1,552,716
Thereafter	<u>92,550,334</u>
Total	<u>\$99,807,148</u>

The total rent expense for fiscal year 2010 was \$1,300,375.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

10. COMMITMENTS AND CONTINGENCIES (Continued)

Discretely Presented Component Units (Continued)

RTC (Continued):

Litigation

There are various outstanding claims against the County for which a probability of loss exists with a cumulative amount of approximately \$2,500,000. An accrual for litigation losses has been provided in the governmental activities column.

Other cases, some of which involve alleged civil rights violations, have been filed against the County. These cases are in the discovery stage and no estimate of the probability or extent of possible losses can be determined at this time.

11. JOINT VENTURES

Southern Nevada Water Authority

The Water District, a component unit (see Note 1), has a joint venture with the Southern Nevada Water Authority (“SNWA”). The SNWA is a political subdivision of the State of Nevada, created on July 25, 1991, by a cooperative agreement between the Water District, the Big Bend Water District, the City of Boulder City, the City of Henderson, the City of Las Vegas, the City of North Las Vegas, and the Reclamation District (the “Members”). SNWA was created to secure additional supplies of water and effectively manage existing supplies of water on a regional basis through the cooperative action of the Members.

The SNWA is governed by a seven-member board of directors composed of one director from each member agency. The Water District is the operating agent for the SNWA; the General Manager of the Water District is the General Manager of the SNWA; and the Director of Finance of the Water District is the Treasurer of the SNWA.

The SNWA has the power to periodically assess the Members directly for operating and capital costs and for the satisfaction of any liabilities imposed against the SNWA. The Water District and other members do not have an expressed claim to the resources of the SNWA except that, upon termination of the joint venture, any assets remaining after payment of all obligations shall be returned to the contributing member. For this reason, the Water District records capital contributions as an operating expense, or as noted below, in some instances as capital projects.

In 1995, the SNWA approved agreements for the repayment of the cost of an additional expansion of the Southern Nevada Water System (SNWS). The agreements required contributions from purveyor members, including the Water District, benefiting from the expansion. In 1996, the Water District approved the collection of regional connection charges, regional commodity charges, and regional reliability surcharges to fund these contributions. The Water District records these charges as operating revenues, and contributions to the SNWA as operating expenses, except for District funded capital projects. On a Water District funded capital project, no regional revenue is collected, but a contribution to SNWA is still required, and it is charged to the capital project instead of operating expenses. The Water District does not act as a collecting agency for the SNWA. If the regional revenue were not collected, the Water District would still have the liability to the SNWA.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

11. JOINT VENTURES (Continued)

Southern Nevada Water Authority (Continued)

The Water District operates the SNWS, a regional system consisting of a water treatment plant and pumping and distribution facilities that supply water to the water purveyors in Southern Nevada for the SNWA.

During fiscal year 2010, the SNWA reimbursed the Water District \$95.3 million (excluding funds advanced for unbilled expenditures – see next paragraph) for expenditures made by the Water District on behalf of the SNWA. For these and other costs of SNWA, including debt service, SNWA billed the Water District for its share based on water delivered at a flat rate per acre-foot (wholesale delivery charge). The wholesale delivery charge is recorded as a component of purchased water expense.

The contributions for fiscal year 2010 for the SNWS expansion totaled \$15,702,502, and in fiscal year 2009 totaled \$31,798,812. Additionally, the Water District contributed \$524,674 in fiscal year 2010 and \$1,210,785 in fiscal year 2009 to SNWA to help fund a groundwater management program in the Las Vegas Valley. Total contributions to the SNWA for the fiscal year ended June 30, 2010, were \$16,227,176 and in fiscal year 2009 were \$33,009,597, and were recorded as SNWA expense on the Water District's financial statements.

Audited financial reports for fiscal year 2010 can be obtained by contacting:

Office of the Treasurer
Southern Nevada Water Authority
1001 South Valley View Boulevard
Las Vegas, Nevada 89153

Clean Water Coalition

The Reclamation District, a component unit (see Note 1) has a joint venture with the Clean Water Coalition (CWC). As of December 2009, the Systems Conveyance and Operations Program (SCOP) has been suspended until future assessments of the necessity of the SCOP project can be completed. As of February 2010, the Reclamation District's Board of Trustees approved the termination of the CWC's portion of the District's SDA (connection) fees. As of June 30, 2010, the future of the SCOP project and the joint venture between the CWC and the member agencies has not been determined. The CWC was formed as a joint powers authority under NRS 277 in November 2002. Members of the CWC include the Reclamation District, the City of Las Vegas, the City of Henderson, and the City of North Las Vegas. These agencies have worked together for many years on a variety of projects, including planning, engineering studies and environmental monitoring. The primary function of the CWC is to carry out the SCOP. SCOP encompasses the planning, design, financing, construction, and operation and maintenance of a regional system to transport treated wastewater effluent from facilities of the member agencies to the ultimate outfall location within the Colorado River system. The primary objective of the project is to improve water quality in Lake Mead at the point of discharge.

Construction of the SCOP project currently is anticipated to cost over \$860 million. The primary sources of capital funding for the SCOP project are wastewater connection fees, usage surcharges, state and federal grants, and member agency contributions. These sources are expected to support pay-as-you-go costs and debt service for the SCOP project. Each member agency is obligated to provide a direct member contribution on behalf of its customers. Each proportionate share is based on average wastewater flows; the Reclamation District's proportionate share is currently 46 percent. All member agencies, including the Reclamation District began imposing CWC regional water connection charges and sewer service surcharges in October 2006 and July 2007, respectively, in anticipation of

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

11. JOINT VENTURES (Continued)

Clean Water Coalition (Continued)

replacing the member contributions. The reserve target of \$58 million was reached during fiscal year 2007-08. As a result of reaching this target, the CWC ceased the contribution requirement of member agencies by CWC Board action on March 25, 2008, with the effective date being July 1, 2008. If the CWC surcharges prove to be inadequate to support either direct funding needs or debt service, the member agencies will be required to fund the shortfall directly.

Based on studies analyzing each member's present and projected daily peak discharge of effluent from their respective wastewater treatment facilities and, as negotiated by the members, the percentage capacity rights for the Reclamation District is 46 percent. These capacity rights are considered an intangible asset with a definite useful life with a value in the amount of \$32,800,740 which represents the Reclamation District's contribution to the project. As such, the asset will be amortized over the useful life once the project is put into service.

Separate audited financial statements for the CWC are prepared annually and can be obtained from the CWC's website at www.cleanwatercoalition.com or by contacting the CWC's deputy general manager.

12. RETIREMENT SYSTEM

Clark County, Nevada employees, with the exception of those of the Water District enterprise fund, are covered by the State of Nevada Public Employees' Retirement System (the "System"). The System was established on July 1, 1948, by the Legislature and is governed by the Public Employees' Retirement Board whose seven members are appointed by the Governor. All public employees who meet certain eligibility requirements participate in the System, which is a cost sharing multiple-employer defined benefit plan. Clark County, Nevada does not exercise any control over the System. Nevada Revised Statute 286.110 states that: "Respective participating public employers are not liable for any obligation of the System."

Benefits, as required by statute, are determined by the number of years of accredited service at the time of retirement and the member's highest average compensation in any 36 consecutive months. Benefit payments to which participants may be entitled under the System include pension benefits, disability benefits, and death benefits.

Monthly benefit allowances for regular members and police and firemen are computed at 2.5 percent for service credits earned prior to July 1, 2001, and 2.67 percent for service credit earned July 1, 2001, and thereafter, of average compensation (36 consecutive months of highest compensation) for each accredited year of service prior to retirement up to a maximum of 90 percent of the average compensation for employees who entered the System prior to July 1, 1985, and 75 percent for those entering after that date. The System offers several alternatives to the unmodified service retirement allowance which, in general, allows the retired employee to accept a reduced service retirement allowance payable monthly during the employee's life and various optional monthly payments to a named beneficiary after the employee's death. Regular members are eligible for full retirement benefits at age 65 with 5 years of service, at age 60 with 10 years of service, or at any age with 30 years of service. Police and firemen are eligible for full retirement benefits with 5 years of service at age 65, with 10 years of service at age 55, at age 50 with 20 years of service, or at any age with 25 years of service.

Contribution rates are established by NRS 286.410. The statute provides for increases in odd-numbered years to an actuarially determined rate sufficient to amortize the unfunded liability of the system to zero over a 30-year amortization period. The County is obligated to contribute all amounts due under the System. The contribution

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

12. RETIREMENT SYSTEM (Continued)

rate for regular members, based on covered payroll, for the year ended June 30, 2010, was 21.5 percent and was 20.5 percent for the years ended June 30, 2009 and 2008. The contribution rate for police and firemen for the year ended June 30, 2010, was 37.0 percent and was 33.5 percent for the years ended June 30, 2009 and 2008.

The County's contributions to the plan for the years ended June 30, 2010, 2009, and 2008 were \$300,559,749, \$279,280,514, and \$261,696,406, respectively, equal to the required contributions for each year.

An annual report containing financial statements and required information for the System may be obtained by writing to PERS, 693 W. Nye Lane, Carson City, Nevada 89703-1599, or by calling (775) 687-4200.

Las Vegas Valley Water District Retirement Plan

The Water District enterprise fund has provided for employee retirement by participation in Social Security and adoption of a supplementary defined benefit pension plan covering substantially all employees.

A. Plan Description

The Water District contributes to the Las Vegas Valley Water District Pension Plan (the "Plan"), a single-employer defined benefit pension trust fund established by the Water District to provide pension benefits solely for the employees of the Water District. The Board of Trustees of the Plan, composed of the Water District's board of directors, has the authority to establish and amend the benefit provisions of the Plan and the contribution requirements of the Water District and the employees. Water District employees are not required to contribute to the Plan. Water District employees may, however, under certain conditions, purchase additional years of service for eligibility and increased benefits. For the year ended, June 30, 2010, the contributions for this purpose were \$172,445; for the year ended June 30, 2009, the contributions were \$72,430.

The Plan was amended effective February 15, 2005, to provide the following: (1) Increase the annual service credit of 2 percent to 2.17 percent for years of service after July 1, 2001. (Service credit is the accumulation of pension plan years while an employee was in paid status at the Water District.) (2) Change the benefit formula to increase the calculation of highest average pay by approximately 10 percent as currently prescribed in the Nevada Revised Statutes. (3) Add shift differential and standby pay to the total compensation counted toward the pension benefit.

Other than cost of living adjustments, the Plan does not provide ad hoc post-retirement benefit increases nor does it administer post-employment healthcare plans. The Plan does not issue a stand-alone financial report.

All Water District employees are eligible to participate in the Plan after attaining age 20 and completing six months of employment. Subject to a maximum pension benefit, normally 60 percent of average monthly compensation, Water District employees who retire at age 65 are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2 percent of their average monthly compensation multiplied by the years of service prior to July 1, 2001, and 2.17 percent of their average monthly compensation multiplied for the years of service after July 1, 2001.

For the purpose of calculating the pension benefit, average monthly compensation means the average of a member's 36 consecutive months of highest compensation, after excluding certain elements, times approximately 110 percent, while participating in the Plan. For participants in the plan as of January 1, 2001, benefits start to vest after three years of service with a 20 percent vested interest; after four years of service,

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

12. RETIREMENT SYSTEM (Continued)

Las Vegas Valley Water District Retirement Plan (Continued)

A. Plan Description (Continued)

40 percent; and after five years of service, 100 percent. New participants after January 1, 2001, start to vest at 5 years of service, at which time they are vested 100 percent. The Plan also provides for early retirement and pre-retirement death benefits. The Plan is not subject to the Employee Retirement Income Security Act (ERISA) of 1974, but is operated consistent with ERISA fiduciary requirements.

The Water District contributes amounts actuarially determined necessary to fund the Plan in order to pay benefits when due and to provide an allowance sufficient to finance the administrative costs of the Plan. Contributions cannot revert to or be revocable by the Water District or be used for any purpose other than the exclusive benefit of the participants.

At June 30, 2010, and 2009, participants in the Plan consisted of the following:

	<u>2010</u>	<u>2009</u>
Retirees in pay status with unpurchased benefits	200	165
Terminated employees not yet receiving benefits	299	297
Active employees		
Fully vested	1,029	951
Partially vested	-	-
Nonvested	<u>475</u>	<u>506</u>
Total active employees	<u>1,504</u>	<u>1,457</u>
Total participants	<u>2,003</u>	<u>1,919</u>

Three-Year Trend Information

Fiscal Year <u>Ended</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
06/30/08	\$23,587,076	100%	\$ -
06/30/09	27,262,106	100	-
06/30/10	25,753,794	100	-

B. Supplemental Information

The schedule of employer contributions is included in the Required Supplementary Information section in the Comprehensive Annual Financial Report.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

12. RETIREMENT SYSTEM (Continued)

Las Vegas Valley Water District Retirement Plan (Continued)

C. Annual Pension Cost and Net Pension Obligation

It is the policy of the Water District to pay Annual Required Contributions (ARC) when due; therefore, annual pension cost and the ARC are the same and aggregated \$25,753,794 for the year ended June 30, 2010, and \$27,262,106 for the year ended June 30, 2009. The significant actuarial assumptions used to determine the ARC are: (a) rate of return on the investment of present and future assets of 7.50 percent per year compounded annually, (b) individual salary increases of 5.25 percent per year (c) total payroll increases of 5.00 percent.

An actuarial valuation has been performed each plan year since February 1987.

The Plan uses the aggregate actuarial cost method. Because this method does not identify or separately amortize unfunded actuarial accrued liabilities, information about the plan's funded status and funding progress has been prepared using the entry age normal actuarial cost method. The information presented as required supplementary information is intended to serve as a surrogate for the funded status and funding progress of the plan.

D. Identification of Investments

	<u>June 30, 2010</u>	<u>June 30, 2009</u>
Investments at contract value:		
Union Central Life Insurance Company	\$ 1,508,708	\$ 1,475,509
New York Life Insurance Company	<u>35,659,631</u>	<u>27,811,494</u>
Total investments at contract value	<u>37,168,339</u>	<u>29,287,003</u>
Investments at fair value:		
Alliance Capital Domestic Equity	61,031,521	54,042,173
Mellon Bank, Domestic Bond	51,868,948	47,535,556
Nevada State Bank, Money Market Fund	<u>218,302</u>	<u>84,805</u>
Total investments at fair value	<u>113,118,771</u>	<u>101,662,534</u>
Total investments	<u>\$150,287,110</u>	<u>\$130,949,537</u>

E. Valuation of Investments

Domestic equity and domestic bond amounts represent units of investments in aggregate indexed accounts. These accounts and the money market account are stated at fair value, measured by the underlying market value as reported by the managing institutions. Insurance contracts are Guaranteed Investment Contracts and pooled accounts, stated at contract value as determined by the insurance companies in accordance with the terms of the contracts, plus an estimated interest accrual for the pooled accounts. Excluded from the plan assets are annuities purchased for retired employees or their beneficiaries from an insurance company rated at least A+ by A.M. Best insurance rating company

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

12. RETIREMENT SYSTEM (Continued)

Las Vegas Valley Water District Retirement Plan (Continued)

F. Basis of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting. Employer contributions are recognized and received when due. Participants do not make contributions except under certain conditions to voluntarily purchase additional years of service. Contributions are non-refundable. Benefits, which are purchased insurance company annuities, are recognized and paid when due.

G. Financial Statements

Las Vegas Valley Water District Pension Plan
Statement of Net Assets
June 30, 2010

Assets:

Cash and investments:	
with fiscal agent	\$150,287,110
Interest receivable	<u>1,405,740</u>
Total assets	<u>\$151,692,850</u>

Net Assets:

Held in trust for pension benefits and other purposes	<u>\$151,692,850</u>
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Las Vegas Valley Water District Pension Plan
Statement of Changes in Net Assets
For the fiscal year ended June 30, 2010

Additions:

Contributions:	
Contributions from employer	\$25,753,794
Contributions from employees	<u>172,445</u>
Total contributions	<u>25,926,239</u>

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

12. RETIREMENT SYSTEM (Continued)

Las Vegas Valley Water District Retirement Plan (Continued)

Investment earnings:	
Interest	2,390,422
Net increase in fair value of investments	<u>14,622,723</u>
 Total investment earnings	 17,013,145
 Less investment expense	 <u>(93,844)</u>
Net investment earnings	<u>16,919,301</u>
 Total additions	 <u>42,845,540</u>

Deductions:

General and administrative	240,752
Benefit payments	<u>22,972,202</u>
 Total deductions	 <u>23,212,954</u>
 Change in net assets	 19,632,586

Net Assets:

Beginning of year	<u>132,060,264</u>
End of year	<u>\$151,692,850</u>

13. RELATED PARTY TRANSACTIONS

The County transfers sales, fuel, and various other taxes and fees deposited in the Master Transportation Plan special revenue fund to the RTC, a discretely presented component unit. Transfers during the fiscal year ended June 30, 2010, totaled \$205,044,284. The balance payable from the Master Transportation Plan fund to the RTC as of June 30, 2010, was \$35,271,562.

14. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Information

Clark County and the component units described in Footnote I contribute to five different defined benefit health programs:

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

14. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Plan Information (Continued)

1. Clark County retiree health program (County) – the County plan is an agent, multiple-employer defined benefit plan. Retirees may choose between the Clark County Self-Funded Group Medical and Dental Benefits Plan (Self-Funded Plan) and a health maintenance organization (HMO) plan.
2. Public Employee Benefit Program (PEBP) – an agent, multiple-employer, defined benefit plan;
3. Clark County Firefighters Union Local 1908 Security Fund (Fire Plan) – a single-employer, defined benefit plan;
4. Las Vegas Metro Employee Benefit Trust (Metro Plan) – a single-employer, defined benefit plan; and
5. Las Vegas Police Protection Association Civilian Employees, Sierra Choice/HPN (Metro Civilian Plan) – a single employer, defined benefit plan.

Each plan provides medical, dental, and vision benefits to eligible active and retired employees and beneficiaries. Except for the PEBP, benefit provisions are established and amended through negotiations between the respective unions and the employers. PEBP benefit provisions are established by the Nevada State Legislature.

The Self-Funded Plan is included in the financial reporting entity, as described in the next section. The Public Employee Benefit Plan, Clark County Firefighters Union Local 1908 Security Fund, and the Las Vegas Metro Employee Benefit Trust issue publicly available financial reports that include financial statements and required supplementary information for those plans. Those reports may be obtained by writing or calling the plans at the following addresses or numbers:

Public Employee Benefits Plan
901 South Stewart Street, Suite 101
Carson City, Nevada 89701
(800) 326-5496

Clark County Firefighters Union Local 1908 Security Fund
6200 W. Charleston Boulevard
Las Vegas, NV 89146
(702) 870-1908

Las Vegas Metropolitan Police Department Employees
Health and Welfare Trust
700 E. Warm Springs Road, Suite 210
Las Vegas, NV 89119
(702) 269-2591

Sierra Choice/HPN
Las Vegas Police Protective Association Civilian Employees
9330 W. Lake Mead, Suite 100
Las Vegas, NV 89134
(702) 382-9121

Funding Policy and Annual OPEB Cost

For all plans other than the PEBP, contribution requirements of plan members and the employer are established and may be amended through negotiations between the various unions and the governing bodies of the employers.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

14. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Funding Policy and Annual OPEB Cost (Continued)

Clark County is required to pay the PEBP an explicit subsidy, based on years of service, for retirees who enroll in this plan. In 2010, retirees were eligible for a \$79 per month subsidy after 5 years of service with a Nevada state or local government entity. The maximum subsidy of \$436 is earned after 20 years of combined service with any eligible entity. The subsidy is set by the State Legislature.

The annual OPEB cost for each program is calculated based on the annual required contribution to the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The County's annual OPEB cost for the current year and the related information for each program are as follows:

	<u>County</u>	<u>PEBP</u>	<u>Fire</u>	<u>Metro ⁽¹⁾</u>	<u>Metro Civilian</u>
Contribution Rates:	Actuarially determined, premium sharing determined by union contracts	Set by State Legislature	Contractually determined	Contractually determined	Contractually Determined
County Plan members annual required contribution (ARC)	\$ 51,573,276	\$ 6,373,729	\$ 8,045,702	\$ 44,376,050	\$ 2,196,668
Interest on net OPEB obligations	1,144,143	126,708	-	4,593,021	-
Adjustment to ARC	<u>(1,628,667)</u>	<u>(183,189)</u>	<u>(79,760)</u>	<u>(4,242,705)</u>	<u>-</u>
Annual OPEB cost	51,088,752	6,317,248	7,965,942	44,726,366	2,196,668
Contributions made	<u>(6,310,461)</u>	<u>(4,934,079)</u>	<u>(1,841,658)</u>	<u>(3,093,154)</u>	<u>(145,348)</u>
Increase in net OPEB obligation	44,778,291	1,383,169	6,124,284	41,633,212	2,051,320
Net OPEB obligation, beginning of year	<u>73,162,221</u>	<u>2,500,101</u>	<u>10,168,582</u>	<u>114,825,522</u>	<u>-</u>
Net OPEB obligation, end of year	<u>\$117,940,512</u>	<u>\$ 3,883,270</u>	<u>\$16,292,866</u>	<u>\$156,458,734</u>	<u>\$2,051,320</u>

⁽¹⁾ The County is responsible for 100 percent of the net OPEB obligation for the Detention Center employees covered under the Metro and Metro Civilian plans in the amount of \$35,561,660. The remaining net OPEB obligation of \$122,948,394 for the Las Vegas Metropolitan Police Department (LVMPD), is jointly funded by the County and the City of Las Vegas. The City currently funds 38.81 percent of the LVMPD and is liable for \$47,539,028 of the Metro net OPEB obligation. A receivable has been established in the government-wide statement of net assets for the City's portion.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

14. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Funding Policy and Annual OPEB Cost (Continued)

The County's annual OPEB cost, the percentage of annual cost contributed to the program, and the net OPEB obligation for 2008, 2009, and 2010 were as follows:

<u>Plan</u>	<u>Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percent of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
County	06/30/2008	\$39,526,617	22.5%	\$ 34,385,709
County	06/30/2009	45,137,935	14.1	73,162,221
County	06/30/2010	51,088,752	12.4	117,940,512
PEBP	06/30/2008	3,678,920	65.1	1,285,418
PEBP	06/30/2009	6,148,762	80.2	2,500,101
PEBP	06/30/2010	6,317,248	78.1	3,883,270
Fire	06/30/2008	5,682,663	28.8	4,044,298
Fire	06/30/2009	7,965,942	23.1	10,168,582
Fire	06/30/2010	7,965,942	23.1	16,292,866
Metro	06/30/2008	53,015,366	5.7	49,996,761
Metro	06/30/2009	67,847,366	4.4	114,825,522
Metro	06/30/2010	44,726,366	6.9	156,458,734
Metro Civilian	06/30/2010	2,196,668	6.6	2,051,320

Funded Status and Funding Progress

The funded status of the plans as of the most recent actuarial valuation date was as follows:

	<u>County</u>	<u>PEBP*</u>	<u>Fire</u>	<u>Metro</u>	<u>Metro Civilian</u>
Actuarial accrued liability (a)	\$447,990,595	\$111,336,740	\$85,378,281	\$398,433,914	\$14,554,647
Actuarial value of plan assets (b)	-	-	5,552,810	-	-
Unfunded actuarial accrued liability (funding excess) (a) – (b)	447,990,595	111,336,740	79,825,471	398,433,914	14,554,697
Funded ratio (b)/(a)	0%	0%	6.7%	0%	0%
Covered payroll (c)	680,747,522	-	80,460,440	349,202,005	71,192,228
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll (a) – (b)/(c)	65.8%	N/A	99.2%	114.1%	20.4%

* PEBP closed to new County participants as of November 1, 2008; therefore, covered payroll is zero.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

14. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Funded Status and Funding Progress (Continued)

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plans and the annual required contributions of the employer are subject to continual revision and actual results are compared to past expectations supplementary information will provide multi-year trend information that will show, in future years, whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions

Projections of benefits are based on the substantive plans (the plans as understood by the employer and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and the plan members at this point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions are as follows:

	<u>County</u>	<u>PEBP</u>	<u>Fire</u>	<u>Metro</u>	<u>Metro Civilian</u>
Actuarial valuation date	07/01/08	07/01/08	07/01/08	06/30/10	06/30/10
Actuarial cost method	Entry age normal	Entry age normal	Entry age normal	Projected unit credit cost	Projected unit credit cost
Amortization method	Level dollar	Level dollar	Level dollar	Level percent	Level percent
Remaining amortization period	30 years, open	30 years, open	30 years, open	30 years, open	30 years, open
Asset valuation method	No assets in trust	No assets in trust	Date of valuation	No assets in trust	No assets in trust
Actuarial assumptions:					
Investment rate of return	4.0%	4.0%	4.0%	4.0%	4.0%
Projected salary increases	N/A	N/A	N/A	3.25%	3.25%
Healthcare inflation rate	8% initial 5% ultimate	8% initial 5% ultimate	6.5% initial 4.5% ultimate	8.25% initial 4.75% ultimate	8.25% initial 4.75% ultimate

County Net Assets in Internal Service Fund

The County uses the Other Postemployment Benefits Reserve internal service fund to allocate OPEB costs to each fund, based on employee count. Each fund incurs a charge for service from the Other Postemployment Benefit

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

14. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

County Net Assets in Internal Service Fund (Continued)

Reserve fund for their portion of the annual OPEB cost. As of June 30, 2010, the Other Postemployment Benefit Reserve fund had \$115,648,792 in cash and investments, and \$61,289,416 in receivables that the County intends to use for future OPEB costs for the net OPEB obligations of the County, PEBP, and Fire plans, which total \$138,116,648 as of June 30, 2010. These assets cannot be included in the plan assets considered in the OPEB funding schedules because they are not held in trust.

Agency Fund

The County established the Other Postemployment Benefits Agency Fund during fiscal year 2010 to comply with governmental accounting standards regarding OPEB assets not held in trust. The beginning balance of \$200,656,426 is equal to the net OPEB obligation (NOO) as of June 30, 2009. Additions consist of the increase to NOO and deletions comprise contributions paid during the fiscal year. The ending balance equals the NOO as of June 30, 2010.

Clark County Self-Funded Group Medical and Dental Benefits Plan

Clark County administers the Clark County Self-Funded Group Medical and Dental Benefits Plan, a cost-sharing multiple-employer defined benefit plan (the "Self-Funded Plan"). Participants of the Self-Funded Plan include Clark County, University Medical Center of Southern Nevada, the Las Vegas Valley Water District, the Clark County Water Reclamation District, the Las Vegas Convention and Visitors Authority, the Regional Transportation Commission of Southern Nevada, the Regional Flood Control District, and the Henderson Library District. The Self-Funded Plan provides benefits for all full-time active employees of each participant entity effective the first day of the month following two consecutive months of active employment, as well as for retired employees of the entities. As of June 30, 2010, there were 8,070 employee members and 1,281 retired members enrolled in the Self-Funded Plan, with 9,434 additional covered dependents. The Self-Funded Plan provides medical, dental, and vision benefits. The Self-Funded Plan is governed by an interlocal agreement between each of the participant entities, and all Self-Funded Plan benefit changes must be approved by the governing boards of these entities.

The Self-Funded Plan is not administered as a qualifying trust or equivalent arrangement. The Self-Funded Plan is included in this CAFR as an internal service fund (the Self-Funded Group Insurance fund), as required by Nevada Revised Statutes.

Basis of Accounting: The Plan is accounted for using the accrual basis of accounting. Plan member and employer contributions are recognized in the period in which contributions are due. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

Method Used to Value Investments: Investments are reported at fair value as described in Note 1.

Retirement Health Account Plan

Effective November 1, 2005, Clark County established a retirement health account plan under the provisions of Internal Revenue Code sections 105 and 106. The purpose of the plan is to provide employees a means to save for

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

14. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Retirement Health Account Plan (Continued)

the cost of health insurance premiums once they retire. Each participant maintains a separate account within the plan. All contributions come from employees, with the exception that the County provides a 100 percent match up to \$480 annually for a maximum of five years to employees in eligible bargaining units. Retirees are reimbursed from their individual accounts for their out-of-pocket health insurance premium costs as they submit documentation of those costs. As of July 1, 2007, the plan was closed to new participants.

Contributions and Reserves

Premium rates for the Plan are established through the previously mentioned interlocal agreement. Each participant entity, through its employee bargaining and budgeting processes, establishes the employer and employee contribution sharing percentages. All administrative costs other than personnel costs are funded through premium rates. Administrative personnel costs are funded through the County Liability Insurance Internal Service fund, which provides general risk management administration. The County pays approximately 90 percent of premiums for active employee coverage, an average of \$7,561 per active employee for the year ended June 30, 2010. County retirees pay the entire cost of their premium. Active and retiree loss experience is combined to create a single, blended premium for each level of coverage (member only, member plus spouse, member plus children, or family), as required by state law. This combining of loss experience creates an implicit subsidy to the retirees who would otherwise pay higher premiums if their loss experience were rated separately.

Clark County Regional Flood Control District

The Clark County Regional Flood Control District (the “District”) uses the County and PEBP plans, with contribution rates and actuarial assumptions identical to those previously described. The District’s annual OPEB cost for the current year is as follows:

	<u>County</u>	<u>PEBP</u>
Annual required contribution (ARC)	\$ 96,368	\$ 17,795
Interest on net OPEB obligation	1,996	368
Adjustment to annual required contribution	<u>(2,886)</u>	<u>(532)</u>
Annual OPEB cost	95,478	17,631
Contributions made	<u>(3,426)</u>	<u>(19,241)</u>
Increase (decrease) in net OPEB obligation	92,052	(1,610)
Net OPEB obligation, beginning of year	<u>161,196</u>	<u>(5,094)</u>
Net OPEB obligation (benefit), end of year	<u>\$253,248</u>	<u>\$ (6,704)</u>

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

14. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Clark County Regional Flood Control District (Continued)

The District's annual OPEB cost, the percentage of annual cost contributed to the program, and the net OPEB obligation for 2008, 2009, and 2010 were as follows:

<u>Plan</u>	<u>Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percent of OPEB Cost Contributed</u>	<u>Net OPEB Obligation Benefit</u>
County	06/30/2008	\$99,985	0.3%	\$ 99,739
County	06/30/2009	64,883	5.3	161,196
County	06/30/2010	95,478	3.6	253,248
PEBP	06/30/2009	-	N/A	-
PEBP	06/30/2009	14,147	136.0	(5,094)
PEBP	06/30/2010	17,631	109.1	(6,704)

Funded Status and Funding Progress

The funded status of the plans as of the most recent actuarial valuation date, July 1, 2008, was as follows:

	<u>County</u>	<u>PEBP*</u>
Actuarial accrued liability (a)	\$ 881,456	\$307,713
Actuarial value of plan assets (b)	-	-
Unfunded actuarial accrued liability (funding excess) (a) – (b)	881,456	307,713
Funded ratio (b)/(a)	0.0%	0.0%
Covered payroll (c)	2,163,781	-
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll (a) – (b)/(c)	40.7%	14.2%

* PEBP closed to new District participants as of November 1, 2008; therefore, covered payroll is zero.

District Assets in Internal Service Fund

Clark County utilizes the Other Postemployment Benefit Reserve internal service fund to allocate OPEB costs to each fund, based on employee count. Each fund incurs a charge for service from the Other Postemployment Benefit Reserve fund for their portion of the annual OPEB cost. As of June 30, 2010, the Other Postemployment Benefit Reserve fund had \$262,328 in cash, investments, and interest receivable held on behalf of the District. The District intends to use these assets for future OPEB funding. These assets cannot be included in the plan assets considered in the OPEB funding schedules because they are not held in trust.

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

14. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Regional Transportation Commission of Southern Nevada

The Regional Transportation Commission of Southern Nevada (RTC) uses the County and PEBP plans, with contribution rates and actuarial assumptions identical to those previously described. The RTC's annual OPEB cost for the current year is as follows:

	County	PEBP
Annual required contribution (ARC)	\$ 893,940	\$48,093
Interest on net OPEB obligation	24,610	1,324
Adjustment to annual required contribution	(35,580)	(1,914)
Annual OPEB cost	882,970	47,503
Contributions made	(41,198)	(35,845)
Increase (decrease) in net OPEB obligations	841,772	11,658
Net OPEB obligation, beginning of year	1,461,201	40,571
Net OPEB obligation (benefit), end of year	\$2,302,973	\$ 52,229

The RTC's annual OPEB cost, the percentage of annual cost contributed to the program, and the net OPEB obligation for 2008, 2009, and 2010 were as follows:

Plan	Year Ended	Annual OPEB Cost	Percent of OPEB Cost Contributed	Net OPEB Obligation
County	06/30/2008	\$688,016	5.7%	\$ 648,975
County	06/30/2009	853,424	4.8	1,461,201
County	06/30/2010	882,970	4.7	2,302,973
PEBP	06/30/2008	62,950	42.3	36,321
PEBP	06/30/2009	40,095	89.4	40,571
PEBP	06/30/2010	47,503	75.5	52,229

Funded Status and Funding Progress

The funded status of the plans as of the most recent actuarial valuation date, July 1, 2008, was as follows:

	County	PEBP*
Actuarial accrued liability (a)	\$ 6,633,463	\$864,895
Actuarial value of plan assets (b)	-	-
Unfunded actuarial accrued liability (funding excess) (a) – (b)	6,633,463	864,895
Funded ratio (b)/(a)	0.0%	0.0%
Covered payroll (c)	17,076,022	-
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll (a) – (b)/(c)	38.8%	5.1%

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

14. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Regional Transportation Commission of Southern Nevada (Continued)

* PEBP closed to new RTC participants as of November 1, 2008; therefore, covered payroll is zero.

RTC Assets in Internal Service Fund

Clark County utilizes the Other Employment Benefit Reserve internal service fund to allocate OPEB costs to each fund based on employee count. Each fund incurs a charge for service from the Other Postemployment Benefit Reserve fund for their portion of the annual OPEB cost. As of June 30, 2010, the Other Postemployment Benefit Reserve fund had \$217,511 in cash, investments, and interest receivable held on behalf of the RTC. The RTC intends to use these assets for future OPEB funding. These assets cannot be included in the plan assets considered in the OPEB funding schedules because they are not held in trust.

15. SUBSEQUENT EVENTS

Primary Government

In November 2010, the County issued \$104,160,000 in Airport Passenger Facility Charge Refunding Revenue Bonds 2010 Series F-1. The proceeds of this bond issue will be used to refund the outstanding principal of the 2005 Series A bonds. The bonds bear interest rates from 2.00 to 5.00 percent, payable on January 1, 2011, and semiannually thereafter on July 1 and January 1. Principal payments commence on July 1, 2011, and continue annually through July 1, 2017.

In November 2010, the County issued \$100,000,000 in Airport Passenger Facility Charge Refunding Revenue Bonds 2010 Series F-2. The proceeds of this bond issue will be used to refund the outstanding principal of the 2005 Series A bonds. The bonds bear an interest rate of 3.00 percent, payable on January 1, 2011, and semiannually thereafter on July 1 and January 1. Principal payments commence on July 1, 2017, and continue annually through July 1, 2022.

Discretely Presented Component Units

Flood Control District

In July 2010, the County issued \$29,425,000 in general obligation (limited tax) Flood Control refunding bonds (additionally secured with pledged revenues) Series 2010. The proceeds of the bonds will be used to refund \$32,740,000 aggregate principal amount of general obligation (limited tax) Flood Control bonds, Series 1998 and pay the costs of issuing the 2010 bonds. The bonds bear an interest rate of 5.00 percent, payable on November 1, 2010, and semiannually thereafter on May 1 and November 1. Principal payments commence on November 1, 2016, and will continue annually through November 1, 2018.

RTC

In August 2010, the County issued \$94,835,000 in Sales and Excise Tax Revenue (Streets and Highway Projects) Improvement and Refunding Bonds Series 2010B. The proceeds of the bonds will be used to: (i) refund all of the County's outstanding Sales and Excise Tax Revenue (Streets and Highways Projects) Commercial Paper Notes, Series 2008A and Series 2008B, currently outstanding in the aggregate principal amount of \$32,600,000; (ii) to

Clark County, Nevada
Notes to Financial Statements
Year Ended June 30, 2010

III. DETAILED NOTES – ALL FUNDS (Continued)

15. SUBSEQUENT EVENTS

Discretely Presented Component Units (Continued)

RTC (Continued)

finance a portion of the costs of constructing certain major street and highway projects in the County and/or projects for the improvement of air quality; (iii) fund a reserve fund; and (iv) pay the costs of issuing the 2010B Bonds. The bonds bear interest rates from 3.00 to 5.00 percent, payable on January 1, 2011, and semiannually thereafter on July 1 and January 1. Principal payments commence on July 1, 2011, and will continue annually through July 1, 2021.

In August 2010, the County issued 140,560,000 in Sales and Excise Tax Revenue (Streets and Highway Projects) Improvement Bonds Series 2010C (Taxable Direct Pay Build America Bonds). The proceeds of the bonds will be used to: (i) finance a portion of the costs of the Improvement Project; (ii) fund a reserve fund; and (iii) pay the costs of issuing the 2010C Bonds. The bonds bear interest rates from 5.10 to 6.15 percent, payable on January 1, 2011, and semiannually thereafter on July 1 and January 1. Principal payments commence on July 1, 2021, and will continue annually through July 1, 2030.

16. PRIOR PERIOD ADJUSTMENT

The Department of Aviation recorded a reduction of \$17,730,982 to unrestricted net assets as of July 1, 2009, due to a change in accounting principle brought about by the implementation of GASB Statement 53, *Accounting and Financial Reporting for Derivative Instruments*. This adjustment is the cumulative effect of the net changes in fair values of the Department's investment derivatives through the fiscal year ended June 30, 2009.

REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND

**To account for resources traditionally associated
with governments which are not required to be
accounted for in another fund.**

Clark County, Nevada
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 333,753,912	\$ 333,753,912	\$ 347,888,378	\$ 14,134,466	\$ 383,096,346
Licenses and permits	217,285,500	217,285,500	210,359,702	(6,925,798)	212,457,083
Intergovernmental revenue	295,076,565	295,076,565	257,030,863	(38,045,702)	287,980,237
Charges for services	85,342,091	85,342,091	75,314,190	(10,027,901)	85,915,596
Fines and forfeitures	23,200,500	23,200,500	25,671,295	2,470,795	24,535,699
Interest	9,000,000	9,000,000	4,844,673	(4,155,327)	7,869,934
Other	3,000,000	28,000,786	30,829,371	2,828,585	4,626,029
Total revenues	<u>966,658,568</u>	<u>991,659,354</u>	<u>951,938,472</u>	<u>(39,720,882)</u>	<u>1,006,480,924</u>
Other financing sources:					
Transfers from other funds	323,967,879	332,232,980	318,187,963	(14,045,017)	297,183,448
Total revenues and other financing sources	<u>1,290,626,447</u>	<u>1,323,892,334</u>	<u>1,270,126,435</u>	<u>(53,765,899)</u>	<u>1,303,664,372</u>
Expenditures:					
General Government	123,324,284	128,941,924	127,176,984	(1,764,940)	125,776,139
Judicial	147,437,979	147,586,741	146,502,648	(1,084,093)	140,327,933
Public Safety	223,402,259	224,882,259	212,290,725	(12,591,534)	207,312,119
Public Works	15,070,251	15,070,251	14,709,836	(360,415)	15,076,750
Health	97,486,620	97,486,620	83,677,333	(13,809,287)	92,225,951
Welfare	93,628,297	93,588,957	92,910,160	(678,797)	105,904,299
Culture and Recreation	29,303,109	25,497,550	19,824,777	(5,672,773)	28,305,713
Other General Expenditures	120,369,115	116,967,612	113,340,912	(3,626,700)	98,917,444
Total expenditures	<u>850,021,914</u>	<u>850,021,914</u>	<u>810,433,375</u>	<u>(39,588,539)</u>	<u>813,846,348</u>
Other financing uses:					
Transfers to other funds	501,280,280	526,280,280	505,927,150	(20,353,130)	489,926,508
Total expenditures and other financing uses	<u>1,351,302,194</u>	<u>1,376,302,194</u>	<u>1,316,360,525</u>	<u>(59,941,669)</u>	<u>1,303,772,856</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financial uses	(60,675,747)	(52,409,860)	(46,234,090)	6,175,770	(108,484)
Fund balance:					
Beginning of year	188,205,683	188,205,683	218,345,400	30,139,717	218,453,884
End of year	<u>\$ 127,529,936</u>	<u>\$ 135,795,823</u>	<u>\$ 172,111,310</u>	<u>\$ 36,315,487</u>	<u>\$ 218,345,400</u>

See notes to Required Supplementary Information.

Clark County, Nevada
General Fund
Schedule of Revenues and Transfers - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes:					
Ad valorem taxes	\$ 323,753,912	\$ 323,753,912	\$ 331,065,060	\$ 7,311,148	\$ 366,638,410
Penalties & interest on delinquent taxes	10,000,000	10,000,000	16,823,318	6,823,318	16,457,936
Total taxes	<u>333,753,912</u>	<u>333,753,912</u>	<u>347,888,378</u>	<u>14,134,466</u>	<u>383,096,346</u>
Licenses and permits:					
Business licenses	29,500,000	29,500,000	34,431,294	4,931,294	27,617,205
Liquor licenses	7,000,000	7,000,000	8,218,138	1,218,138	7,115,539
County gaming licenses	44,000,000	44,000,000	36,001,643	(7,998,357)	41,862,672
Franchise fees:					
Gas	2,200,000	2,200,000	2,448,171	248,171	2,485,493
Electric	62,835,500	62,835,500	67,289,836	4,454,336	65,656,494
Other	25,000,000	25,000,000	25,894,763	894,763	26,860,781
Other licenses and permits	44,500,000	44,500,000	34,162,967	(10,337,033)	38,863,269
Marriage licenses	2,250,000	2,250,000	1,912,890	(337,110)	1,995,630
Total licenses and permits	<u>217,285,500</u>	<u>217,285,500</u>	<u>210,359,702</u>	<u>(6,925,798)</u>	<u>212,457,083</u>
Intergovernmental revenue:					
Federal grants	1,700,000	1,700,000	2,919,936	1,219,936	4,622,063
Federal payments in lieu of taxes	3,056,565	3,056,565	3,173,079	116,514	4,315,659
State grants	500,000	500,000	342,127	(157,873)	423,341
State gaming licenses	160,000	160,000	150,947	(9,053)	146,458
Consolidated tax	288,900,000	288,900,000	249,384,438	(39,515,562)	277,391,610
Court administrative assessment	660,000	660,000	918,464	258,464	923,564
Other	100,000	100,000	141,872	41,872	157,542
Total intergovernmental revenue	<u>295,076,565</u>	<u>295,076,565</u>	<u>257,030,863</u>	<u>(38,045,702)</u>	<u>287,980,237</u>
Charges for services:					
General government					
Clerk fees	3,520,000	3,520,000	2,738,481	(781,519)	3,557,743
Recorder fees	23,600,000	23,600,000	20,450,376	(3,149,624)	22,747,962
Map fees	30,000	30,000	39,660	9,660	64,764
Assessor commissions	11,000,000	11,000,000	8,137,222	(2,862,778)	10,668,811
Building and zoning fees	800,000	800,000	511,923	(288,077)	1,075,835
Room tax collection commissions	8,250,000	8,250,000	4,849,858	(3,400,142)	5,627,722
Administrative fees	13,803,125	13,803,125	10,432,497	(3,370,628)	11,349,722
Other	3,675,000	3,675,000	5,254,708	1,579,708	4,358,442

(Continued)

Clark County, Nevada
General Fund
Schedule of Revenues and Transfers - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues (Continued):					
Charges for services (Continued):					
Judicial					
Clerk fees	8,577,433	8,577,433	7,671,650	(905,783)	8,421,112
Other	2,350,000	2,350,000	2,552,779	202,779	2,563,829
Public safety					
Fire protection services	7,761,533	7,761,533	8,369,885	608,352	9,666,510
Other	700,000	700,000	1,633,509	933,509	2,530,208
Public works					
Engineering	1,000,000	1,000,000	2,567,082	1,567,082	3,131,924
Health and welfare					
Animal control	100,000	100,000	103,974	3,974	148,900
Culture and recreation					
Other	175,000	175,000	586	(174,414)	2,112
Total charges for services	<u>85,342,091</u>	<u>85,342,091</u>	<u>75,314,190</u>	<u>(10,027,901)</u>	<u>85,915,596</u>
Fines and forfeitures:					
Court fines	7,400,500	7,400,500	10,486,418	3,085,918	7,950,791
Court forfeits	15,800,000	15,800,000	15,184,877	(615,123)	16,584,908
Total fines and forfeitures	<u>23,200,500</u>	<u>23,200,500</u>	<u>25,671,295</u>	<u>2,470,795</u>	<u>24,535,699</u>
Interest	9,000,000	9,000,000	4,844,673	(4,155,327)	7,869,934
Other	3,000,000	28,000,786	30,829,371	2,828,585	4,626,029
Total revenues	<u>966,658,568</u>	<u>991,659,354</u>	<u>951,938,472</u>	<u>(39,720,882)</u>	<u>1,006,480,924</u>
Other financing sources:					
Transfers from other funds	<u>323,967,879</u>	<u>332,232,980</u>	<u>318,187,963</u>	<u>(14,045,017)</u>	<u>297,183,448</u>
Total revenues and other financing sources	<u>\$ 1,290,626,447</u>	<u>\$ 1,323,892,334</u>	<u>\$ 1,270,126,435</u>	<u>\$ (53,765,899)</u>	<u>\$ 1,303,664,372</u>

Clark County, Nevada
 General Fund
 Schedule of Expenditures and Transfers - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures					
General Government					
Commission/Manager:					
Salaries and wages	\$ 3,170,020	\$ 3,170,020	\$ 3,223,246	\$ 53,226	\$ 3,152,062
Employee benefits	1,088,986	1,088,986	1,186,639	97,653	1,011,413
Services and supplies	513,941	513,941	223,859	(290,082)	433,852
Capital outlay	-	-	-	-	5,969
Total Commission/Manager	<u>4,772,947</u>	<u>4,772,947</u>	<u>4,633,744</u>	<u>(139,203)</u>	<u>4,603,296</u>
Office of Diversity:					
Salaries and wages	425,063	425,063	374,208	(50,855)	373,748
Employee benefits	147,029	147,029	149,110	2,081	117,980
Services and supplies	46,000	46,000	18,905	(27,095)	50,677
Total Office of Diversity	<u>618,092</u>	<u>618,092</u>	<u>542,223</u>	<u>(75,869)</u>	<u>542,405</u>
Office of Appointed Counsel					
Salaries and wages	163,340	163,340	163,388	48	163,311
Employee benefits	49,349	49,349	52,731	3,382	47,320
Services and supplies	7,863,400	9,366,638	10,660,079	1,293,441	9,391,388
Total Office of Appointed Counsel	<u>8,076,089</u>	<u>9,579,327</u>	<u>10,876,198</u>	<u>1,296,871</u>	<u>9,602,019</u>
Audit:					
Salaries and wages	1,059,125	1,059,125	1,141,667	82,542	1,027,775
Employee benefits	356,580	356,580	364,231	7,651	317,564
Services and supplies	48,080	48,080	13,794	(34,286)	26,080
Total Audit	<u>1,463,785</u>	<u>1,463,785</u>	<u>1,519,692</u>	<u>55,907</u>	<u>1,371,419</u>
Finance:					
Salaries and wages	3,181,441	3,181,441	3,146,579	(34,862)	3,519,086
Employee benefits	1,086,238	1,086,238	1,205,985	119,747	1,080,197
Services and supplies	856,172	856,172	269,896	(586,276)	328,387
Total Finance	<u>5,123,851</u>	<u>5,123,851</u>	<u>4,622,460</u>	<u>(501,391)</u>	<u>4,927,670</u>
Comptroller:					
Salaries and wages	2,633,966	2,633,966	2,444,033	(189,933)	2,478,030
Employee benefits	974,047	974,047	1,045,560	71,513	845,383
Services and supplies	286,370	286,370	140,903	(145,467)	218,426
Total Comptroller	<u>3,894,383</u>	<u>3,894,383</u>	<u>3,630,496</u>	<u>(263,887)</u>	<u>3,541,839</u>
Treasurer:					
Salaries and wages	1,988,817	1,886,817	1,699,910	(186,907)	1,869,722
Employee benefits	744,499	694,499	752,101	57,602	644,033
Services and supplies	882,753	1,034,753	962,670	(72,083)	948,427
Total Treasurer	<u>3,616,069</u>	<u>3,616,069</u>	<u>3,414,681</u>	<u>(201,388)</u>	<u>3,462,182</u>

(Continued)

Clark County, Nevada
 General Fund
 Schedule of Expenditures and Transfers - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)
 (Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
General Government (Continued):					
Elections:					
Salaries and wages	3,820,125	4,585,098	3,359,190	(1,225,908)	5,369,685
Employee benefits	1,680,466	1,680,466	1,183,461	(497,005)	1,056,572
Services and supplies	4,340,197	3,566,449	1,413,531	(2,152,918)	4,781,955
Total Elections	<u>9,840,788</u>	<u>9,832,013</u>	<u>5,956,182</u>	<u>(3,875,831)</u>	<u>11,208,212</u>
Assessor:					
Salaries and wages	10,496,156	10,496,156	10,414,268	(81,888)	10,882,727
Employee benefits	3,819,674	3,819,674	4,181,417	361,743	3,560,304
Services and supplies	1,323,619	1,323,619	961,287	(362,332)	1,419,070
Total Assessor	<u>15,639,449</u>	<u>15,639,449</u>	<u>15,556,972</u>	<u>(82,477)</u>	<u>15,862,101</u>
Recorder:					
Salaries and wages	2,770,159	2,770,159	2,641,852	(128,307)	2,816,673
Employee benefits	1,092,454	1,092,454	1,196,679	104,225	1,037,439
Services and supplies	334,000	334,000	199,105	(134,895)	240,461
Total Recorder	<u>4,196,613</u>	<u>4,196,613</u>	<u>4,037,636</u>	<u>(158,977)</u>	<u>4,094,573</u>
Clerk:					
Salaries and wages	2,489,028	2,489,028	2,306,740	(182,288)	2,477,164
Employee benefits	990,668	990,668	1,063,982	73,314	864,519
Services and supplies	290,797	290,797	171,150	(119,647)	286,968
Total Clerk	<u>3,770,493</u>	<u>3,770,493</u>	<u>3,541,872</u>	<u>(228,621)</u>	<u>3,628,651</u>
Administrative Services:					
Salaries and wages	5,498,501	6,773,315	6,753,373	(19,942)	5,469,663
Employee benefits	1,981,770	2,461,341	2,816,861	355,520	1,826,549
Services and supplies	4,148,957	4,327,250	3,507,665	(819,585)	3,780,696
Total Administrative Services	<u>11,629,228</u>	<u>13,561,906</u>	<u>13,077,899</u>	<u>(484,007)</u>	<u>11,076,908</u>
Human Resources:					
Salaries and wages	2,698,687	2,698,687	2,412,766	(285,921)	2,664,090
Employee benefits	955,946	955,946	943,413	(12,533)	883,570
Services and supplies	584,936	584,936	266,355	(318,581)	440,654
Total Human Resources	<u>4,239,569</u>	<u>4,239,569</u>	<u>3,622,534</u>	<u>(617,035)</u>	<u>3,988,314</u>
Comprehensive Planning:					
Salaries and wages	5,997,039	5,997,039	5,531,886	(465,153)	5,844,646
Employee benefits	2,125,567	2,125,567	2,026,008	(99,559)	1,931,702
Services and supplies	736,862	736,862	263,960	(472,902)	595,498
Total Comprehensive Planning	<u>8,859,468</u>	<u>8,859,468</u>	<u>7,821,854</u>	<u>(1,037,614)</u>	<u>8,371,846</u>

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
General Government (Continued):					
A-95 Clearinghouse Council:					
Salaries and wages	44,881	44,881	44,932	51	43,588
Employee benefits	19,675	19,675	23,886	4,211	18,598
Services and supplies	5,900	5,900	5,743	(157)	7,417
Total A-95 Clearinghouse Council	<u>70,456</u>	<u>70,456</u>	<u>74,561</u>	<u>4,105</u>	<u>69,603</u>
Information Technology:					
Salaries and wages	8,391,971	8,391,971	8,270,753	(121,218)	8,728,243
Employee benefits	2,808,148	2,808,148	2,921,908	113,760	2,629,381
Services and supplies	886,354	886,354	1,224,092	337,738	674,811
Capital outlay	-	-	406,353	406,353	-
Total Information Technology	<u>12,086,473</u>	<u>12,086,473</u>	<u>12,823,106</u>	<u>736,633</u>	<u>12,032,435</u>
Business License:					
Salaries and wages	4,553,944	4,553,944	4,503,701	(50,243)	4,610,673
Employee benefits	1,686,763	1,686,763	1,800,342	113,579	1,511,532
Services and supplies	519,440	519,440	346,627	(172,813)	437,477
Total Business License	<u>6,760,147</u>	<u>6,760,147</u>	<u>6,650,670</u>	<u>(109,477)</u>	<u>6,559,682</u>
Real Property Management:					
Salaries and wages	7,180,464	7,180,464	9,785,534	2,605,070	7,975,693
Employee benefits	2,622,272	2,622,272	4,244,152	1,621,880	2,541,371
Services and supplies	8,863,648	11,048,023	10,253,929	(794,094)	9,059,196
Capital outlay	-	6,124	490,589	484,465	1,256,724
Total Real Property Management	<u>18,666,384</u>	<u>20,856,883</u>	<u>24,774,204</u>	<u>3,917,321</u>	<u>20,832,984</u>
Total General Government	<u>123,324,284</u>	<u>128,941,924</u>	<u>127,176,984</u>	<u>(1,764,940)</u>	<u>125,776,139</u>
Judicial:					
Outlying Constable:					
Salaries and wages	97,686	97,686	88,177	(9,509)	86,380
Employee benefits	104,883	104,883	124,036	19,153	80,298
Services and supplies	18,850	18,850	9,203	(9,647)	9,467
Total Outlying Constable	<u>221,419</u>	<u>221,419</u>	<u>221,416</u>	<u>(3)</u>	<u>176,145</u>
Henderson Constable:					
Salaries and wages	101,233	101,233	102,475	1,242	153,394
Employee benefits	41,212	41,212	48,189	6,977	54,434
Services and supplies	22,320	22,320	12,608	(9,712)	19,383
Total Henderson Constable	<u>164,765</u>	<u>164,765</u>	<u>163,272</u>	<u>(1,493)</u>	<u>227,211</u>

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Judicial (Continued):					
North Las Vegas Constable:					
Salaries and wages	109,119	109,119	104,369	(4,750)	104,193
Employee benefits	48,791	48,791	55,893	7,102	41,132
Services and supplies	17,100	34,100	25,013	(9,087)	21,414
Total North Las Vegas Constable	<u>175,010</u>	<u>192,010</u>	<u>185,275</u>	<u>(6,735)</u>	<u>166,739</u>
District Attorney:					
Salaries and wages	27,675,062	27,675,062	27,209,937	(465,125)	27,669,781
Employee benefits	9,101,044	9,101,044	9,934,252	833,208	8,477,719
Services and supplies	2,087,561	2,087,561	1,311,671	(775,890)	1,751,166
Total District Attorney	<u>38,863,667</u>	<u>38,863,667</u>	<u>38,455,860</u>	<u>(407,807)</u>	<u>37,898,666</u>
Witness/Legal Fees:					
Services and supplies	2,050,000	2,050,000	1,554,281	(495,719)	2,067,148
Total Witness/Legal Fees	<u>2,050,000</u>	<u>2,050,000</u>	<u>1,554,281</u>	<u>(495,719)</u>	<u>2,067,148</u>
Family Court:					
Salaries and wages	6,786,311	6,777,690	6,744,166	(33,524)	7,005,671
Employee benefits	2,402,594	2,402,594	2,564,065	161,471	2,182,873
Services and supplies	1,646,730	1,626,730	1,334,160	(292,570)	1,469,222
Total Family Court	<u>10,835,635</u>	<u>10,807,014</u>	<u>10,642,391</u>	<u>(164,623)</u>	<u>10,657,766</u>
Civil/Criminal:					
Salaries and wages	12,038,241	12,027,669	12,789,817	762,148	12,376,795
Employee benefits	4,320,547	4,320,547	4,902,505	581,958	3,935,101
Services and supplies	4,087,488	4,037,488	3,116,267	(921,221)	3,490,566
Total Civil/Criminal	<u>20,446,276</u>	<u>20,385,704</u>	<u>20,808,589</u>	<u>422,885</u>	<u>19,802,462</u>
Clerk of the Court:					
Salaries and wages	12,907,557	12,923,459	13,087,229	163,770	12,605,848
Employee benefits	4,984,785	4,984,785	5,699,435	714,650	4,349,171
Services and supplies	949,382	949,382	649,285	(300,097)	893,254
Total Clerk of the Court	<u>18,841,724</u>	<u>18,857,626</u>	<u>19,435,949</u>	<u>578,323</u>	<u>17,848,273</u>
Alternative Dispute Resolution					
Salaries and wages	479,649	479,649	440,668	(38,981)	461,807
Employee benefits	186,107	186,107	196,424	10,317	172,074
Services and supplies	103,333	103,333	92,207	(11,126)	35,406
Total Alternative Dispute Resolution	<u>769,089</u>	<u>769,089</u>	<u>729,299</u>	<u>(39,790)</u>	<u>669,287</u>

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Judicial (Continued):					
Special Public Defender:					
Salaries and wages	2,153,733	2,189,624	2,059,160	(130,464)	2,033,257
Employee benefits	733,442	745,932	782,104	36,172	644,333
Services and supplies	383,467	408,467	372,600	(35,867)	290,884
Total Special Public Defender	<u>3,270,642</u>	<u>3,344,023</u>	<u>3,213,864</u>	<u>(130,159)</u>	<u>2,968,474</u>
Court Jury Services:					
Salaries and wages	302,929	306,220	229,098	(77,122)	268,446
Employee benefits	120,088	120,088	100,452	(19,636)	94,524
Services and supplies	1,426,050	1,426,050	1,123,136	(302,914)	1,276,308
Total Court Jury Services	<u>1,849,067</u>	<u>1,852,358</u>	<u>1,452,686</u>	<u>(399,672)</u>	<u>1,639,278</u>
Grand Jury:					
Services and supplies	147,200	217,200	202,931	(14,269)	185,378
Total Grand Jury	<u>147,200</u>	<u>217,200</u>	<u>202,931</u>	<u>(14,269)</u>	<u>185,378</u>
Las Vegas Justice Court:					
Salaries and wages	10,750,883	10,750,883	10,576,256	(174,627)	10,150,738
Employee benefits	3,896,941	3,896,931	4,300,746	403,815	3,339,411
Services and supplies	2,503,094	2,503,104	2,390,928	(112,176)	2,461,444
Total Las Vegas Justice Court	<u>17,150,918</u>	<u>17,150,918</u>	<u>17,267,930</u>	<u>117,012</u>	<u>15,951,593</u>
Henderson Justice Court:					
Salaries and wages	1,738,366	1,738,366	1,681,325	(57,041)	1,537,405
Employee benefits	637,306	637,306	653,020	15,714	536,781
Services and supplies	227,104	227,104	153,412	(73,692)	183,534
Total Henderson Justice Court	<u>2,602,776</u>	<u>2,602,776</u>	<u>2,487,757</u>	<u>(115,019)</u>	<u>2,257,720</u>
North Las Vegas Justice Court:					
Salaries and wages	1,834,049	1,834,049	1,821,155	(12,894)	1,647,215
Employee benefits	658,114	658,114	760,399	102,285	576,577
Services and supplies	403,896	413,896	320,524	(93,372)	339,354
Total North Las Vegas Justice Court	<u>2,896,059</u>	<u>2,906,059</u>	<u>2,902,078</u>	<u>(3,981)</u>	<u>2,563,146</u>
Outlying Justice Court:					
Salaries and wages	1,703,989	1,698,753	1,587,407	(111,346)	1,668,219
Employee benefits	555,502	555,502	578,915	23,413	507,387
Services and supplies	257,134	262,370	192,104	(70,266)	253,298
Total Outlying Justice Court	<u>2,516,625</u>	<u>2,516,625</u>	<u>2,358,426</u>	<u>(158,199)</u>	<u>2,428,904</u>

(Continued)

Clark County, Nevada
 General Fund
 Schedule of Expenditures and Transfers - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)
 (Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Judicial (Continued):					
Public Defender:					
Salaries and wages	16,047,129	16,083,020	16,095,269	12,249	15,781,196
Employee benefits	5,392,122	5,404,612	5,806,260	401,648	4,898,354
Services and supplies	1,445,042	1,445,042	1,035,919	(409,123)	1,158,996
Total Public Defender	<u>22,884,293</u>	<u>22,932,674</u>	<u>22,937,448</u>	<u>4,774</u>	<u>21,838,546</u>
Neighborhood Justice Center:					
Salaries and wages	871,030	917,364	784,352	(133,012)	705,311
Employee benefits	303,277	321,009	319,065	(1,944)	238,675
Services and supplies	578,507	514,441	379,779	(134,662)	37,211
Total Neighborhood Justice Center	<u>1,752,814</u>	<u>1,752,814</u>	<u>1,483,196</u>	<u>(269,618)</u>	<u>981,197</u>
Total Judicial	<u>147,437,979</u>	<u>147,586,741</u>	<u>146,502,648</u>	<u>(1,084,093)</u>	<u>140,327,933</u>
Public Safety:					
Office of the Sheriff:					
Salaries and wages	179,329	179,329	176,711	(2,618)	178,872
Employee benefits	18,847	18,847	20,458	1,611	17,747
Services and supplies	5,000	5,000	187	(4,813)	1,577
Total Office of the Sheriff	<u>203,176</u>	<u>203,176</u>	<u>197,356</u>	<u>(5,820)</u>	<u>198,196</u>
Fire Department:					
Salaries and wages	85,656,364	85,656,364	83,153,114	(2,503,250)	82,727,070
Employee benefits	43,338,052	43,338,052	40,584,267	(2,753,785)	33,873,137
Services and supplies	8,745,245	8,730,245	7,260,117	(1,470,128)	8,150,937
Total Fire Department	<u>137,739,661</u>	<u>137,724,661</u>	<u>130,997,498</u>	<u>(6,727,163)</u>	<u>124,751,144</u>
Volunteer Fire and Ambulance:					
Services and supplies	357,885	357,885	179,408	(178,477)	237,825
Total Volunteer Fire and Ambulance	<u>357,885</u>	<u>357,885</u>	<u>179,408</u>	<u>(178,477)</u>	<u>237,825</u>
Public Guardian:					
Salaries and wages	1,563,811	1,563,811	1,476,746	(87,065)	1,515,986
Employee benefits	602,706	602,706	640,461	37,755	527,703
Services and supplies	213,040	213,040	85,395	(127,645)	159,508
Total Public Guardian	<u>2,379,557</u>	<u>2,379,557</u>	<u>2,202,602</u>	<u>(176,955)</u>	<u>2,203,197</u>

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Public Safety (Continued):					
Public Administrator:					
Salaries and wages	814,792	814,792	721,885	(92,907)	800,821
Employee benefits	206,557	206,557	198,433	(8,124)	189,946
Services and supplies	108,220	108,220	61,880	(46,340)	86,724
Total Public Administrator	<u>1,129,569</u>	<u>1,129,569</u>	<u>982,198</u>	<u>(147,371)</u>	<u>1,077,491</u>
Coroner:					
Salaries and wages	3,448,956	3,358,918	3,070,138	(288,780)	3,388,983
Employee benefits	1,125,201	1,125,201	1,105,439	(19,762)	1,018,179
Services and supplies	880,239	1,065,277	832,306	(232,971)	876,882
Total Coroner	<u>5,454,396</u>	<u>5,549,396</u>	<u>5,007,883</u>	<u>(541,513)</u>	<u>5,284,044</u>
Juvenile Justice:					
Salaries and wages	26,696,563	26,696,563	25,794,898	(901,665)	26,546,052
Employee benefits	11,508,343	11,508,343	12,182,919	674,576	9,896,432
Services and supplies	5,474,424	5,474,424	3,872,443	(1,601,981)	5,528,490
Total Juvenile Justice	<u>43,679,330</u>	<u>43,679,330</u>	<u>41,850,260</u>	<u>(1,829,070)</u>	<u>41,970,974</u>
Family Services:					
Salaries and wages	20,851,625	20,851,625	18,981,740	(1,869,885)	20,310,969
Employee benefits	7,186,200	7,186,200	7,668,467	482,267	6,486,550
Services and supplies	4,420,860	5,820,860	4,223,313	(1,597,547)	4,791,729
Total Family Services	<u>32,458,685</u>	<u>33,858,685</u>	<u>30,873,520</u>	<u>(2,985,165)</u>	<u>31,589,248</u>
Total Public Safety	<u>223,402,259</u>	<u>224,882,259</u>	<u>212,290,725</u>	<u>(12,591,534)</u>	<u>207,312,119</u>
Public Works:					
Public Works:					
Salaries and wages	9,519,276	9,519,276	9,515,309	(3,967)	9,836,254
Employee benefits	3,375,925	3,375,925	3,584,632	208,707	3,153,583
Services and supplies	2,175,050	2,175,050	1,609,895	(565,155)	2,070,561
Capital outlay	-	-	-	-	16,352
Total Public Works	<u>15,070,251</u>	<u>15,070,251</u>	<u>14,709,836</u>	<u>(360,415)</u>	<u>15,076,750</u>

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Health:					
Emergency Room Admittance:					
Services and supplies	94,436,620	94,436,620	80,701,628	(13,734,992)	89,046,224
Total Emergency Room Admittance	<u>94,436,620</u>	<u>94,436,620</u>	<u>80,701,628</u>	<u>(13,734,992)</u>	<u>89,046,224</u>
Emergency Medical Care:					
Services and supplies	3,050,000	3,050,000	2,975,705	(74,295)	3,179,727
Total Emergency Medical Care	<u>3,050,000</u>	<u>3,050,000</u>	<u>2,975,705</u>	<u>(74,295)</u>	<u>3,179,727</u>
Total Health	<u>97,486,620</u>	<u>97,486,620</u>	<u>83,677,333</u>	<u>(13,809,287)</u>	<u>92,225,951</u>
Welfare:					
Salaries and wages	9,569,993	7,510,485	7,637,646	127,161	9,536,931
Employee benefits	3,465,687	2,759,529	3,177,833	418,304	3,039,837
Services and supplies	80,592,617	83,318,943	82,094,681	(1,224,262)	93,327,531
Total Welfare	<u>93,628,297</u>	<u>93,588,957</u>	<u>92,910,160</u>	<u>(678,797)</u>	<u>105,904,299</u>
Culture and Recreation:					
Salaries and wages	17,430,224	16,155,410	12,259,933	(3,895,477)	17,350,204
Employee benefits	6,344,367	5,860,936	4,723,904	(1,137,032)	5,892,347
Services and supplies	5,528,518	3,481,204	2,840,940	(640,264)	4,908,616
Capital outlay	-	-	-	-	154,546
Total Culture and Recreation	<u>29,303,109</u>	<u>25,497,550</u>	<u>19,824,777</u>	<u>(5,672,773)</u>	<u>28,305,713</u>
Other General Expenditures:					
Utilities	22,732,000	19,332,000	18,004,404	(1,327,596)	17,912,819
Building rental	4,577,000	4,373,197	3,241,958	(1,131,239)	3,808,050
Capital replacement	3,917,200	1,817,200	1,938,157	120,957	1,418,419
Administrative assessments	1,250,000	1,199,300	752,669	(446,631)	1,081,657
Maintenance contracts	15,332,770	15,332,770	14,396,678	(936,092)	13,141,638
Insurance and official bonds	4,039,644	4,039,644	4,032,392	(7,252)	3,858,590
Miscellaneous refunds and expenditures	15,289,220	21,142,220	20,595,910	(546,310)	5,121,753
Internal service charges	24,398,256	22,298,256	23,190,063	891,807	21,964,360
Publications and professional services	3,890,500	2,490,500	2,246,156	(244,344)	2,427,208
Contributions	24,942,525	24,942,525	24,942,525	-	28,182,950
Total Other General Expenditures	<u>120,369,115</u>	<u>116,967,612</u>	<u>113,340,912</u>	<u>(3,626,700)</u>	<u>98,917,444</u>
Total expenditures	<u>850,021,914</u>	<u>850,021,914</u>	<u>810,433,375</u>	<u>(39,588,539)</u>	<u>813,846,348</u>
Transfers to other funds	501,280,280	526,280,280	505,927,150	(20,353,130)	489,926,508
Total expenditures and transfers	<u>\$ 1,351,302,194</u>	<u>\$ 1,376,302,194</u>	<u>\$ 1,316,360,525</u>	<u>\$ (59,941,669)</u>	<u>\$ 1,303,772,856</u>

See notes to Required Supplementary Information

LAS VEGAS METROPOLITAN POLICE DEPARTMENT FUND

**To account for the operations of the Las Vegas Metropolitan
Police Department. Financing is provided primarily by
LVMPD ad valorem taxes, contributions from the City of Las Vegas and transfers
from the County general fund. Such contributions may only be used to finance the LVMPD.**

Clark County, Nevada
Las Vegas Metropolitan Police Department
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Ad valorem taxes	\$ 166,974,519	\$ 166,974,519	\$ 165,184,055	\$ (1,790,464)	\$ 169,704,913
Intergovernmental revenue:					
Federal and state grants	-	31,803,485	16,104,034	(15,699,451)	12,969,911
City of Las Vegas contribution	137,151,588	137,151,588	137,151,588	-	135,617,366
Charges for services:					
Airport security	16,429,166	16,429,166	17,537,871	1,108,705	16,261,814
Other	8,115,000	8,115,000	8,484,802	369,802	9,491,873
Interest	2,050,000	2,050,000	2,290,155	240,155	2,717,848
Other	1,405,000	1,493,366	1,374,604	(118,762)	921,365
Total revenues	<u>332,125,273</u>	<u>364,017,124</u>	<u>348,127,109</u>	<u>(15,890,015)</u>	<u>347,685,090</u>
Other financing sources:					
Transfers from other funds	216,281,886	216,281,886	217,588,416	1,306,530	215,672,961
Total revenues and other financing sources	<u>548,407,159</u>	<u>580,299,010</u>	<u>565,715,525</u>	<u>(14,583,485)</u>	<u>563,358,051</u>
Expenditures:					
Salaries and wages	335,485,879	327,288,481	316,595,522	(10,692,959)	320,460,883
Employee benefits	143,559,085	140,236,381	135,974,372	(4,262,009)	126,442,044
Services and supplies	64,359,725	84,202,702	61,675,159	(22,527,543)	72,894,790
Capital outlay	5,832,295	9,401,271	6,867,422	(2,533,849)	34,293,572
Principal	-	-	215,753	215,753	220,660
Interest	-	-	28,653	28,653	44,114
Total expenditures	<u>549,236,984</u>	<u>561,128,835</u>	<u>521,356,881</u>	<u>(39,771,954)</u>	<u>554,356,063</u>
Other financing uses:					
Transfers to other funds	-	20,000,000	20,000,000	-	17,916,342
Total expenditures and other financing uses	<u>549,236,984</u>	<u>581,128,835</u>	<u>541,356,881</u>	<u>(39,771,954)</u>	<u>572,272,405</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(829,825)	(829,825)	24,358,644	25,188,469	(8,914,354)
Fund balance:					
Beginning of year	30,842,878	30,842,878	52,058,835	21,215,957	60,973,189
End of year	<u>\$ 30,013,053</u>	<u>\$ 30,013,053</u>	<u>\$ 76,417,479</u>	<u>\$ 46,404,426</u>	<u>\$ 52,058,835</u>

See notes to Required Supplementary Information

MASTER TRANSPORTATION PLAN FUND

To account for proceeds to be used for improved transportation in Clark County. Financing is provided by additional motor vehicle fuel taxes, motor vehicle privilege taxes, aviation fuel taxes, sales taxes, room taxes, and new development fees. Such proceeds may only be used for transportation purposes.

Clark County, Nevada
Master Transportation Plan
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes					
Room tax	\$ 38,750,000	\$ 38,750,000	\$ 32,338,354	\$ (6,411,646)	\$ 37,179,811
Licenses and permits					
New development fees	9,980,000	9,980,000	5,969,710	(4,010,290)	9,853,781
Intergovernmental revenue:					
Sales and use tax	155,000,000	155,000,000	135,736,134	(19,263,866)	149,922,311
Motor vehicle privilege tax	42,509,000	42,509,000	47,373,522	4,864,522	43,158,008
Motor vehicle fuel tax	36,944,000	36,944,000	36,374,674	(569,326)	37,420,918
Aviation fuel tax	12,962,000	12,962,000	11,698,326	(1,263,674)	12,581,937
Interest	580,000	580,000	413,243	(166,757)	967,199
Total revenues	<u>296,725,000</u>	<u>296,725,000</u>	<u>269,903,963</u>	<u>(26,821,037)</u>	<u>291,083,965</u>
Expenditures:					
Services and supplies					
Contributions to other local governments	199,450,667	199,450,667	178,665,222	(20,785,445)	194,863,401
Interest expense	100,000	100,000	1,386	(98,614)	-
Total expenditures	<u>199,550,667</u>	<u>199,550,667</u>	<u>178,666,608</u>	<u>(20,884,059)</u>	<u>194,863,401</u>
Other financing uses:					
Transfers to other funds	97,174,333	97,174,333	61,457,869	(35,716,464)	96,220,564
Total expenditures and other financing uses	<u>296,725,000</u>	<u>296,725,000</u>	<u>240,124,477</u>	<u>(56,600,523)</u>	<u>291,083,965</u>
Excess of revenues over expenditures and other financing uses	-	-	29,779,486	29,779,486	-
Fund balance:					
Beginning of year	-	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,779,486</u>	<u>\$ 29,779,486</u>	<u>\$ -</u>

See notes to Required Supplementary Information

Clark County, Nevada
Las Vegas Valley Water District Pension Trust
Defined Benefit Pension Plan Required Supplementary Information
Schedule of Employer Contributions

<u>Year Ended June 30,</u>	<u>Annual Required Contributions</u>	<u>Percentage Contributed</u>
2001	\$ 4,125,838	100%
2002	9,284,697	100
2003	11,080,679	100
2004	12,923,933	100
2005	15,338,670	100
2006	18,913,372	100
2007	22,040,681	100
2008	23,587,076	100
2009	27,262,106	100
2010	25,753,794	100

Annual required contributions are determined as part of the actuarial valuations at July 1 of each plan year. Prior to fiscal year ended June 30, 2010, the aggregate actuarial cost method was used. For the fiscal year ended June 30, 2010, the entry age normal cost method was used.

Additional actuarial assumptions as of the latest actuarial valuation:

Investment rate of return	7.50%
Projected salary increases	5.00%

See notes to Required Supplementary Information

Clark County, Nevada
Las Vegas Valley Water District Pension Trust
Defined Benefit Pension Plan Required Supplementary Information
Schedule of Funding Progress

The Las Vegas Valley Water District Pension Plan uses the aggregate actuarial cost method. Because the method does not identify or separately amortize unfunded actuarial accrued liabilities, information about the plan's funded status and funding progress has been prepared using the entry age normal actuarial cost method. The information presented below is intended to serve as a surrogate for the funded status and funding progress of the plan.

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Entry Age Normal Actuarial Accrued Liability (AAL)</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
07/01/07	\$119,142,043	\$222,471,907	\$103,329,864	53.60%	\$ 97,880,824	105.60%
07/01/08	127,179,936	250,041,067	122,870,131	50.90	111,054,552	110.60
07/01/09	156,464,229	300,396,876	143,932,647	52.10	122,006,497	118.00

The actuarially determined AAL and UAAL involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. The estimates are subject to continual revision.

The July 1, 2007, actuarial valuation is the first to use the entry age actuarial cost method. As additional actuarial valuations using this method are obtained, this schedule will ultimately present information from the six most recent valuations.

See notes to Required Supplementary Information

Clark County, Nevada
Other Post-Employment Benefits Required Supplementary Information
Schedule of Funding Progress

	<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll [(b-a)/c]</u>
County Plan	06/30/2006	\$ -	\$369,159,987	\$369,159,987	0.0%	\$648,796,348	56.9%
	07/01/2008	0	447,990,595	447,990,595	0.0	680,747,522	65.9
PEBP*	06/30/2006	0	61,169,230	61,169,230	0.0	561,796,448	10.9
	07/01/2008	0	111,336,740	111,336,740	0.0	-	n/a
Fire Plan	07/01/2006	4,638,905	52,091,883	47,452,978	8.9	74,585,085	63.6
	07/01/2008	5,552,810	85,378,281	79,825,471	6.5	80,460,440	99.2
Metro Plan	06/30/2008	-	446,757,386	446,757,386	0.0	415,850,264	107.4
	06/30/2010	-	398,433,914	398,433,914	0.0	349,202,005	114.1
Metro Civilian Plan	06/30/2010	-	14,554,697	14,554,697	0.0	71,192,228	20.4

* PEBP closed to new County participants as of November 1, 2008; therefore, covered payroll is zero as of July 1, 2008, valuation date.

See notes to Required Supplementary Information

Clark County, Nevada
Notes to Required Supplementary Information
Year Ended June 30, 2010

Budgetary Information

The County uses the following procedures to establish, modify, and control the budgetary data presented in the financial statements:

- a. Prior to April 15, the County Manager submits to the Nevada State Department of Taxation the tentative budget for the next fiscal year, commencing on July 1. The budget as submitted contains the proposed expenditures and means of financing them.
- b. The Nevada State Department of Taxation notifies the County of its acceptance of the budget.
- c. Public hearings are conducted on the third Monday in May.
- d. After all the changes have been noted and hearings closed, the County Commission adopts the budget on or before June 1.
- e. The County Manager is authorized to transfer budgeted amounts within functions or funds, but the County Commissioners must approve any transfers between funds or increases to a fund's original appropriated level.
- f. Increases to a fund's budget (augmentations) other than by transfers are accomplished through formal County Commission action.
- g. The General Fund and all special revenue, debt service, and capital project funds have legally adopted annual budgets.
- h. Statutory regulations require budgetary control to be exercised at the function level within the General Fund or at the fund level of all other funds. The County administratively exercises control at the budgeted item level within a department.
- i. All appropriations lapse at the end of the fiscal year. Encumbrances are reappropriated in the ensuing fiscal year.
- j. Budgets are adopted on a basis consistent with the method used to report on governmental funds that are prepared in accordance with the accounting principles generally accepted in the United States of America.
- k. Budgeted expenditure amounts for the year ended June 30, 2010, as originally adopted, were augmented during the year for grants and other County Commission action.

NONMAJOR GOVERNMENTAL FUNDS

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

	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Project Funds</u>	<u>Total Nonmajor Governmental Funds</u>
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
	<u>66,373,576</u>	<u>-</u>	<u>25,635,826</u>	<u>92,009,402</u>
Total Assets	<u>\$ 739,034,706</u>	<u>\$ 527,335,359</u>	<u>\$ 1,254,218,593</u>	<u>\$ 2,520,588,658</u>
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	<u>124,997,559</u>	<u>268,836,376</u>	<u>77,257,312</u>	<u>471,091,247</u>
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	<u>614,037,147</u>	<u>258,498,983</u>	<u>1,176,961,281</u>	<u>2,049,497,411</u>
Total Liabilities and Fund Balances	<u>\$ 739,034,706</u>	<u>\$ 527,335,359</u>	<u>\$ 1,254,218,593</u>	<u>\$ 2,520,588,658</u>

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	<u>765,493,231</u>	<u>137,070,373</u>	<u>165,797,655</u>	<u>1,068,361,259</u>
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	<u>679,776,854</u>	<u>209,233,301</u>	<u>275,250,981</u>	<u>1,164,261,136</u>
Excess (deficiency) of revenues over (under) expenditures	<u>85,716,377</u>	<u>(72,162,928)</u>	<u>(109,453,326)</u>	<u>(95,899,877)</u>
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)	<u>(116,534,536)</u>	<u>78,495,007</u>	<u>90,087,546</u>	<u>52,048,017</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(30,818,159)</u>	<u>6,332,079</u>	<u>(19,365,780)</u>	<u>(43,851,860)</u>
Fund balance:				
Beginning of year	<u>644,855,306</u>	<u>252,166,904</u>	<u>1,196,327,061</u>	<u>2,093,349,271</u>
End of year	<u>\$ 614,037,147</u>	<u>\$ 258,498,983</u>	<u>\$ 1,176,961,281</u>	<u>\$ 2,049,497,411</u>

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

HUD and State Housing Grants Fund – to account for grant proceeds and disbursements associated with housing within Clark County.

Road Fund – to account for the maintenance of roads and streets. Financing is provided by motor vehicle fuel taxes. Such taxes may only be used to finance road and street maintenance.

County Grants Fund – to account for federal and state grant proceeds and disbursements. Such grants are obtained for a variety of purposes and may only be used for the purpose obtained.

Cooperative Extension Fund – to account for the operations of the Cooperative Extension service (which provides agricultural and homemaking information to Clark County residents). Financing is provided by ad valorem taxes which may be used only to finance the Cooperative Extension service.

LVMPD Forfeitures Fund – to account for state and federal forfeited funds. Financing is provided by Las Vegas Metropolitan Police Department seized funds. Funding may only be used for law enforcement in accordance with applicable state and federal regulations.

Detention Services Fund – to account for operations of the detention facility. Financing is provided by transfers from the Clark County general fund, which may only be used for such operations.

Forensic Services Fund – to account for costs associated with genetic marker testing and forensic analysis of controlled substances. Financing is provided from assessment fees. Such fees may be used only for financing such services.

General Purpose Fund – to account for the activities of proceeds that are derived from a variety of sources. These amounts may only be used for the purposes for which they are obtained.

Subdivision Park Fees Fund – to account for fees collected from developers to be used to construct parks within the County. Such fees may only be used for park construction.

Special Ad Valorem Distribution Fund – to account for proceeds to be used for capital and transportation projects in Clark County. Financing is provided from ad valorem taxes.

Law Library Fund – to account for the operation of a law library. Financing is provided by user fees. Such revenues can only be used to operate the law library.

Special Ad Valorem Redistribution Fund – to account for ad valorem proceeds remitted back to the County from the local municipalities for redistribution towards appropriate capital and transportation projects.

Court Education Program Fund – to account for proceeds to be used for driver education training for traffic law offenders. Financing is provided by charges to the participants. Such proceeds may only be used for financing such educational programs.

Citizen Review Board Administration Fund – to account for the operations of a board established to review certain actions of the Las Vegas Metropolitan Police. Financing is provided by contributions and transfers from the general fund. These amounts may only be used for such operations.

Justice Court Administrative Assessment Fund – to account for certain services provided by the justice court. Financing is provided from assessment fees that may only be used for such services.

(Continued)

SPECIAL REVENUE FUNDS
(Continued)

Specialty Courts Fund – to account for the operation of an alternative treatment program for first-time offenders charged with possession or being under the influence of controlled substances. Financing is provided by user charges and transfers from the Court Education Program fund.

District Attorney Family Support Fund – to account for family support services provided by the district attorney. Financing is provided from federal and state grants. Such grants may only be used for the services provided.

Personnel Services Fund – to account for services provided to University Medical Center (UMC). Financing is provided by charges to UMC.

Federal Nuclear Waste Grant Fund – to account for the proceeds and disbursements of federal grants used for a nuclear waste storage and disposal impact study.

Wetlands Park Fund – to account for operations of the Wetlands Park project. Financing is provided by transfers from the Recreation Capital Improvement fund. Such transfers may be used only for financing such operations.

Boat Safety Fund – to account for services provided to enhance boat safety at Lake Mead. Financing is provided from fuel taxes collected by marinas. They may be used only for such services provided.

District Attorney Check Restitution Fund – to account for the district attorney check collection unit. Fees retained from collecting bad checks are used to finance the operations and can only be used for such purpose.

Air Quality Management Fund – to account for the costs associated with air quality improvements. Financing is provided by air pollution fees and permits. Such amounts may only be used for such operations.

Air Quality Transportation Tax Fund – to account for receipts and disbursements associated with a transportation sales tax approved by the 2003 Nevada state legislature.

Technology Fees – to account for fees charged and collected by various departments, which by statute are required to be used for the acquisition or improvement of technology.

Entitlements – to account for State or Federal entitlements (e.g. Title IV, Title XIX) received by various departments.

Police Sales Tax Distribution – to account for receipts from the state and distributions of the appropriate shares to various jurisdictions associated with a 1/4 cent sales tax increase approved by the Nevada state legislature.

LVMPD Police Sales Tax – to account for the distribution from the county of the sales tax and LVMPD expenditures associated with the “More Cops” initiative.

LVMPD Shared State Forfeitures Fund – to account for forfeitures to be shared with the State of Nevada. Financing is provided by transfers in from the LVMPD Seized Funds.

Fort Mohave Valley Development Fund – to account for receipts related to lands in the Fort Mohave Valley from the State of Nevada approved by the Nevada state legislature.

Clark County Redevelopment Agency Fund – to account for the collection of incremental property tax revenues levied upon current and future owners of parcels of land within the boundaries of the Redevelopment District

Habitat Conservation Fund – to account for the protection of the desert tortoise. Financing is provided by fees to developers. Such fees may be used only for financing such services.

(Continued)

SPECIAL REVENUE FUNDS
(Continued)

Child Welfare Fund – to account for monies received from the State of Nevada to care for foster children. The monies may only be used for such purposes.

Medical Assistance to Indigent Persons Fund – to account for medical assistance provided to indigent persons of Clark County. Financing is provided by ad valorem taxes that may only be used for such assistance.

Emergency 9-1-1 System Fund – to account for the operations of an emergency telephone system provided within Clark County. Financing is provided by ad valorem taxes that may only be used for such operations.

Tax Receiver Fund – to account for the proceeds from trustee tax sales until disposition of the proceeds.

County Donations Fund – to account for donations to the County. Such amounts may only be used for the purpose donated.

Fire Prevention Bureau Fund – to account for separate operations of the fire department pertaining to fire prevention. Financing is provided from plan check fees and transfers from the general fund.

LVMPD Seized Funds – to account for monies seized by the police department. The monies must remain in this fund until such time as the courts make a determination as to disposition.

County Licensing Applications Fund – to account for monies placed with the County pending business license application investigations and approval.

Satellite Detention Center – to account for the operations and maintenance associated with the leased facility that will be primarily used to house low-level offenders.

Special Improvement District Administration Fund – to account for the financial administration of the special assessment districts. Financing is provided by a portion of the special assessment levies, which may only be used for such purpose.

Special Assessment Maintenance Fund – to account for maintenance activity related to special assessments, previously reported in the Road Fund.

Veterinary Service Fund – to account for monies placed with the County for the spaying or neutering of animals adopted by individuals and to provide for rabies shots of such adopted animals.

Justice Court Bail Fund – to account for monies posted as bail until such time as the courts determine a disposition.

Southern Nevada Area Communications Fund – to account for the activities and results of operations of the Southern Nevada Area Communications Council.

Court Collection Fees – to account for collection fees imposed by a court at the time it finds that a fine, administrative assessment, fee or restitution is delinquent.

In-Transit Fund – to account for monies deposited by various County agencies throughout the month until transfers to other funds after monthly reconciliations are prepared.

(Continued)

SPECIAL REVENUE FUNDS
(Continued)

American Recovery and Reinvestment Act Fund – to account for the collection and administration of American Recovery and Reinvestment act grant monies received by various departments. Such grants are obtained for a variety of purposes and may only be used for the purpose obtained.

District Court Special Filing Fees Fund – to account for the additional special filing fees collected by District Court as approved by the 2009 Legislature. Funds may only be used for court staffing, capital costs, debt service, renovation, furniture, fixtures, equipment, technology and court security.

Unincorporated Town Funds – to account for the operations of each unincorporated town. Financing is provided primarily from ad valorem taxes and consolidated taxes.

Clark County Fire Service District Fund – to account for fire protection services provided within Clark County. Financing is provided by sales and use taxes and ad valorem taxes which may only be used for such fire protection services.

Moapa Valley Fire District Fund – to account for fire protection services provided to the Moapa Valley area. Financing is provided primarily by sales and use taxes which may only be used for financing such fire protection services.

Mt. Charleston Fire District Fund – to account for fire protection services provided to the Mt. Charleston area. Financing is provided by sales and use taxes and ad valorem taxes which may only be used for such fire protection services.

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)

	HUD and State Housing Grants	Road	County Grants	Cooperative Extension	LVMPD Forfeitures	Detention Services
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 3,558,436	\$ 21,243,156	\$ 27,609,091	\$ 7,577,497	\$ 10,996,085	\$ 66,620,440
In custody of other officials	-	-	10,000	-	-	1,314,735
Loaned securities	22,810	137,551	131,881	48,579	68,195	431,493
Accounts receivable	-	1,009,266	21,637	-	-	(2,451)
Interest receivable	16,467	99,297	95,204	35,070	50,262	316,298
Taxes receivable, delinquent	-	-	-	254,302	-	-
Special assessments receivable	-	-	-	-	-	-
Due from other funds	-	-	-	714	-	-
Due from other governmental units	194,591	4,343,245	5,527,896	-	-	-
 Total Assets	 <u>\$ 3,792,304</u>	 <u>\$ 26,832,515</u>	 <u>\$ 33,395,709</u>	 <u>\$ 7,916,162</u>	 <u>\$ 11,114,542</u>	 <u>\$ 68,680,515</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 540,111	\$ 1,071,851	\$ 3,602,216	\$ 568,761	\$ -	\$ 2,862,345
Accrued payroll	33,423	594,758	436,980	-	-	5,958,918
Due to other funds	43,122	736,533	386,453	-	-	13,970,645
Due to other governmental units	-	-	-	-	-	-
Loaned securities	44,110	265,993	255,027	93,941	131,873	834,409
Deferred revenue and other liabilities	1,560,040	-	9,304,480	201,415	-	-
Total Liabilities	<u>2,220,806</u>	<u>2,669,135</u>	<u>13,985,156</u>	<u>864,117</u>	<u>131,873</u>	<u>23,626,317</u>
Fund balances:						
Reserved for encumbrances	1,571,498	219,360	7,364,833	-	1,043,628	-
Unreserved:						
Designated for specific projects	-	23,944,020	12,045,720	-	8,402,709	10,360,000
Undesignated	-	-	-	7,052,045	1,536,332	34,694,198
Total Fund Balances	<u>1,571,498</u>	<u>24,163,380</u>	<u>19,410,553</u>	<u>7,052,045</u>	<u>10,982,669</u>	<u>45,054,198</u>
 Total Liabilities and Fund Balances	 <u>\$ 3,792,304</u>	 <u>\$ 26,832,515</u>	 <u>\$ 33,395,709</u>	 <u>\$ 7,916,162</u>	 <u>\$ 11,114,542</u>	 <u>\$ 68,680,515</u>

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	<u>Forensic Services</u>	<u>General Purpose</u>	<u>Subdivision Park Fees</u>	<u>Special Ad Valorem Distribution</u>	<u>Law Library</u>	<u>Special Ad Valorem Redistribution</u>
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 1,531,260	\$ 6,767,274	\$ 26,525,779	\$ 240,909	\$ 407,119	\$ 158,318
In custody of other officials	-	-	-	-	-	-
Loaned securities	9,817	43,292	170,057	2,983	2,610	5,371
Accounts receivable	10,931	-	-	-	99	-
Interest receivable	7,215	31,253	122,764	2,154	1,884	3,877
Taxes receivable, delinquent	-	-	-	1,271,388	-	-
Special assessments receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	3,926
Due from other governmental units	23,348	1,749,133	-	-	-	87,305
 Total Assets	 <u>\$ 1,582,571</u>	 <u>\$ 8,590,952</u>	 <u>\$ 26,818,600</u>	 <u>\$ 1,517,434</u>	 <u>\$ 411,712</u>	 <u>\$ 258,797</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 32,343	\$ 1,951,772	\$ -	\$ -	\$ 8,214	\$ 3,926
Accrued payroll	-	71,535	-	-	22,233	-
Due to other funds	-	72,744	-	-	52,297	-
Due to other governmental units	-	-	-	250,965	-	244,486
Loaned securities	18,984	83,716	328,849	5,768	5,047	10,385
Deferred revenue and other liabilities	-	-	9,413,049	1,260,701	-	-
Total Liabilities	<u>51,327</u>	<u>2,179,767</u>	<u>9,741,898</u>	<u>1,517,434</u>	<u>87,791</u>	<u>258,797</u>
Fund balances:						
Reserved for encumbrances	-	-	-	-	-	-
Unreserved:						
Designated for specific projects	290,000	676,723	17,076,702	-	-	-
Undesignated	1,241,244	5,734,462	-	-	323,921	-
Total Fund Balances	<u>1,531,244</u>	<u>6,411,185</u>	<u>17,076,702</u>	<u>-</u>	<u>323,921</u>	<u>-</u>
 Total Liabilities and Fund Balances	 <u>\$ 1,582,571</u>	 <u>\$ 8,590,952</u>	 <u>\$ 26,818,600</u>	 <u>\$ 1,517,434</u>	 <u>\$ 411,712</u>	 <u>\$ 258,797</u>

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	Court Education Program	Citizen Review Board Administration	Justice Court Administrative Assessment	Specialty Courts	District Attorney Family Support	Personnel Services
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 816,393	\$ 12,872	\$ 11,975,805	\$ 3,158,014	\$ 7,376,496	\$ -
In custody of other officials	200	-	-	-	2,000	-
Loaned securities	5,234	80	76,776	20,142	56,988	-
Accounts receivable	-	-	-	3,985	20,993	-
Interest receivable	3,778	58	55,425	14,540	41,141	-
Taxes receivable, delinquent	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	13,640
Due from other governmental units	-	-	65,669	108,403	2,401,086	21,179
Total Assets	\$ 825,605	\$ 13,010	\$ 12,173,675	\$ 3,305,084	\$ 9,898,704	\$ 34,819
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 2,287	\$ -	\$ 49,605	\$ 917,551	\$ 890,664	\$ -
Accrued payroll	21,368	8,308	-	22,803	845,159	21,179
Due to other funds	31,826	4,547	-	22,733	2,125,253	13,640
Due to other governmental units	-	-	-	-	-	-
Loaned securities	10,122	155	148,472	38,949	110,202	-
Deferred revenue and other liabilities	-	-	-	49,552	-	-
Total Liabilities	65,603	13,010	198,077	1,051,588	3,971,278	34,819
Fund balances:						
Reserved for encumbrances	-	-	1,221,085	151,803	2,710,659	-
Unreserved:						
Designated for specific projects	-	-	1,787,815	-	-	-
Undesignated	760,002	-	8,966,698	2,101,693	3,216,767	-
Total Fund Balances	760,002	-	11,975,598	2,253,496	5,927,426	-
Total Liabilities and Fund Balances	\$ 825,605	\$ 13,010	\$ 12,173,675	\$ 3,305,084	\$ 9,898,704	\$ 34,819

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	Federal Nuclear Waste Grant	Wetlands Park	Boat Safety	District Attorney Check Restitution	Air Quality Management	Air Quality Transportation Tax
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 2,911,089	\$ 3,429,072	\$ 29,767	\$ 7,345,934	\$ 5,265,131	\$ 7,374,117
In custody of other officials	-	-	-	-	1,000	-
Loaned securities	18,827	21,984	191	47,094	42,279	46,326
Accounts receivable	-	-	-	329,268	83,506	-
Interest receivable	13,591	15,870	138	33,997	30,521	33,442
Special assessments receivable	-	-	-	-	-	-
Taxes receivable, delinquent	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governmental units	-	-	-	-	1,152,161	1,896,799
Total Assets	<u>\$ 2,943,507</u>	<u>\$ 3,466,926</u>	<u>\$ 30,096</u>	<u>\$ 7,756,293</u>	<u>\$ 6,574,598</u>	<u>\$ 9,350,684</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 145,208	\$ 1,983	\$ -	\$ 2,163	\$ 118,330	\$ 83,813
Accrued payroll	29,995	4,670	-	106,640	371,174	219,179
Due to other funds	27,279	4,547	-	131,849	363,720	195,500
Due to other governmental units	-	-	-	-	-	-
Loaned securities	36,407	42,511	369	91,070	81,758	89,584
Deferred revenue and other liabilities	-	-	-	-	187,707	-
Total Liabilities	<u>238,889</u>	<u>53,711</u>	<u>369</u>	<u>331,722</u>	<u>1,122,689</u>	<u>588,076</u>
Fund balances:						
Reserved for encumbrances	-	-	-	-	201,803	441,805
Unreserved:						
Designated for specific projects	-	3,101,778	-	-	-	-
Undesignated	2,704,618	311,437	29,727	7,424,571	5,250,106	8,320,803
Total Fund Balances	<u>2,704,618</u>	<u>3,413,215</u>	<u>29,727</u>	<u>7,424,571</u>	<u>5,451,909</u>	<u>8,762,608</u>
Total Liabilities and Fund Balances	<u>\$ 2,943,507</u>	<u>\$ 3,466,926</u>	<u>\$ 30,096</u>	<u>\$ 7,756,293</u>	<u>\$ 6,574,598</u>	<u>\$ 9,350,684</u>

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	Technology Fees	Entitlements	Police Sales Tax Distribution	LVMPD Police Sales Tax	LVMPD Shared State Forfeitures	Fort Mohave Valley Development
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 6,061,391	\$ 24,133,619	\$ 1,611,874	\$ 138,407,317	\$ 696,836	\$ 11,433,705
In custody of other officials	-	-	-	-	-	-
Loaned securities	38,861	152,645	10,334	889,784	6,769	73,301
Accounts receivable	60,333	-	-	3,584	-	10,224
Interest receivable	28,052	110,194	7,460	655,080	4,909	52,916
Taxes receivable, delinquent	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-
Due from other funds	-	-	-	8,584,589	-	-
Due from other governmental units	-	8,525,457	11,639,377	-	-	-
Total Assets	<u>\$ 6,188,637</u>	<u>\$ 32,921,915</u>	<u>\$ 13,269,045</u>	<u>\$ 148,540,354</u>	<u>\$ 708,514</u>	<u>\$ 11,570,146</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 98,268	\$ 29,242	\$ 1,566,317	\$ 18,230	\$ 606,773	\$ -
Accrued payroll	57,389	260,492	-	2,492,824	6,530	-
Due to other funds	63,651	254,604	8,584,590	-	82,060	-
Due to other governmental units	-	-	3,098,156	-	-	-
Loaned securities	75,145	295,180	19,982	1,720,640	13,089	141,748
Deferred revenue and other liabilities	-	-	-	-	62	-
Total Liabilities	<u>294,453</u>	<u>839,518</u>	<u>13,269,045</u>	<u>4,231,694</u>	<u>708,514</u>	<u>141,748</u>
Fund balances:						
Reserved for encumbrances	944,672	9,280	-	-	-	-
Unreserved:						
Designated for specific projects	-	-	-	-	-	10,849,143
Undesignated	4,949,512	32,073,117	-	144,308,660	-	579,255
Total Fund Balances	<u>5,894,184</u>	<u>32,082,397</u>	<u>-</u>	<u>144,308,660</u>	<u>-</u>	<u>11,428,398</u>
Total Liabilities and Fund Balances	<u>\$ 6,188,637</u>	<u>\$ 32,921,915</u>	<u>\$ 13,269,045</u>	<u>\$ 148,540,354</u>	<u>\$ 708,514</u>	<u>\$ 11,570,146</u>

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	Clark County Redevelopment Agency	Habitat Conservation	Child Welfare	Medical Assistance to Indigent Persons	Emergency 9-1-1 System	Tax Receiver
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 159,927	\$ 59,379,961	\$ 7,801,946	\$ 20,160,573	\$ 1,350,374	\$ 2,736,304
In custody of other officials	-	-	20,615	-	-	-
Loaned securities	1,025	380,683	48,780	133,288	8,783	10,408
Accounts receivable	-	-	1,218	-	-	-
Interest receivable	741	274,812	35,213	96,220	6,550	9,020
Taxes receivable, delinquent	55,648	-	-	2,540,291	86,674	-
Special assessments receivable	-	-	-	-	-	-
Due from other funds	-	-	-	7,675	357	-
Due from other governmental units	-	1,460,154	3,188,975	-	-	-
Total Assets	\$ 217,341	\$ 61,495,610	\$ 11,096,747	\$ 22,938,047	\$ 1,452,738	\$ 2,755,732
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 89,419	\$ 751,493	\$ 3,450,932	\$ 16,818,292	\$ -	\$ 1,112,789
Accrued payroll	-	65,458	920,976	-	116,290	-
Due to other funds	89,062	68,198	2,130,503	-	-	-
Due to other governmental units	-	-	-	-	-	-
Loaned securities	1,983	736,153	94,330	257,748	16,984	20,127
Deferred revenue and other liabilities	36,877	-	-	2,011,424	68,266	-
Total Liabilities	217,341	1,621,302	6,596,741	19,087,464	201,540	1,132,916
Fund balances:						
Reserved for encumbrances	-	5,992,439	17,487	-	-	-
Unreserved:						
Designated for specific projects	-	-	-	-	-	-
Undesignated	-	53,881,869	4,482,519	3,850,583	1,251,198	1,622,816
Total Fund Balances	-	59,874,308	4,500,006	3,850,583	1,251,198	1,622,816
Total Liabilities and Fund Balances	\$ 217,341	\$ 61,495,610	\$ 11,096,747	\$ 22,938,047	\$ 1,452,738	\$ 2,755,732

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	<u>County Donations</u>	<u>Fire Prevention Bureau</u>	<u>LVMPD Seized Funds</u>	<u>County Licensing Applications</u>	<u>Satellite Detention Center</u>	<u>Special Improvement District Administration</u>
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 1,390,052	\$ 9,105,221	\$ 1,291,061	\$ 1,986,879	\$ 44,538,438	\$ 590,582
In custody of other officials	12,885	-	-	-	-	-
Loaned securities	8,912	58,380	8,277	12,738	212,946	3,778
Accounts receivable	39,256	-	-	-	-	-
Interest receivable	6,433	42,144	5,980	9,195	153,724	2,727
Taxes receivable, delinquent	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-
Due from other funds	-	457,270	-	-	-	50,849
Due from other governmental units	-	-	-	-	-	-
 Total Assets	 <u>\$ 1,457,538</u>	 <u>\$ 9,663,015</u>	 <u>\$ 1,305,318</u>	 <u>\$ 2,008,812</u>	 <u>\$ 44,905,108</u>	 <u>\$ 647,936</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 22,872	\$ 14,885	\$ -	\$ -	\$ 13,559	\$ -
Accrued payroll	-	409,448	-	-	-	16,124
Due to other funds	-	72,744	-	-	-	22,733
Due to other governmental units	-	-	-	-	-	-
Loaned securities	17,233	112,893	16,006	24,632	411,789	7,307
Deferred revenue and other liabilities	6,000	-	1,206,117	784,612	-	-
Total Liabilities	<u>46,105</u>	<u>609,970</u>	<u>1,222,123</u>	<u>809,244</u>	<u>425,348</u>	<u>46,164</u>
Fund balances:						
Reserved for encumbrances	-	-	-	-	-	-
Unreserved:						
Designated for specific projects	-	700,000	-	-	-	-
Undesignated	1,411,433	8,353,045	83,195	1,199,568	44,479,760	601,772
Total Fund Balances	<u>1,411,433</u>	<u>9,053,045</u>	<u>83,195</u>	<u>1,199,568</u>	<u>44,479,760</u>	<u>601,772</u>
 Total Liabilities and Fund Balances	 <u>\$ 1,457,538</u>	 <u>\$ 9,663,015</u>	 <u>\$ 1,305,318</u>	 <u>\$ 2,008,812</u>	 <u>\$ 44,905,108</u>	 <u>\$ 647,936</u>

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	Special Assessment Maintenance	Veterinary Service	Justice Court Bail	Southern Nevada Area Communications Council	Court Collection Fees	In-Transit
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 2,037,025	\$ 137,193	\$ 4,717,825	\$ 7,116,842	\$ 3,930,900	\$ 7,211,763
In custody of other officials	-	-	-	-	-	-
Loaned securities	13,060	880	30,246	45,626	24,370	53,355
Accounts receivable	-	215	-	72,638	-	-
Interest receivable	10,433	635	21,834	32,937	17,591	38,518
Taxes receivable, delinquent	-	-	-	-	-	-
Special assessments receivable	1,086,773	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governmental units	-	8,745	-	-	26,009	-
Total Assets	<u>\$ 3,147,291</u>	<u>\$ 147,668</u>	<u>\$ 4,769,905</u>	<u>\$ 7,268,043</u>	<u>\$ 3,998,870</u>	<u>\$ 7,303,636</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 205,859	\$ 21	\$ 124,170	\$ 634,186	\$ 175,900	\$ 37,235
Accrued payroll	-	918	-	8,742	28,954	-
Due to other funds	-	-	-	9,093	40,919	-
Due to other governmental units	-	-	-	-	-	-
Loaned securities	25,254	1,701	58,488	88,230	47,126	103,178
Deferred revenue and other liabilities	1,077,375	-	-	-	-	-
Total Liabilities	<u>1,308,488</u>	<u>2,640</u>	<u>182,658</u>	<u>740,251</u>	<u>292,899</u>	<u>140,413</u>
Fund balances:						
Reserved for encumbrances	206,134	-	-	39,739	68,292	-
Unreserved:						
Designated for specific projects	-	-	-	-	-	-
Undesignated	1,632,669	145,028	4,587,247	6,488,053	3,637,679	7,163,223
Total Fund Balances	<u>1,838,803</u>	<u>145,028</u>	<u>4,587,247</u>	<u>6,527,792</u>	<u>3,705,971</u>	<u>7,163,223</u>
Total Liabilities and Fund Balances	<u>\$ 3,147,291</u>	<u>\$ 147,668</u>	<u>\$ 4,769,905</u>	<u>\$ 7,268,043</u>	<u>\$ 3,998,870</u>	<u>\$ 7,303,636</u>

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	American Recovery and Reinvestment Act	District Court Special Filing Fees	Bunkerville Town	Clark County Fire Service District	Enterprise Town	Indian Springs Town
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 2,696,736	\$ 8,031,377	\$ 44,741	\$ 23,714,892	\$ 3,110,883	\$ 2,359
In custody of other officials	-	-	-	-	-	-
Loaned securities	17,731	55,285	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Interest receivable	12,800	39,910	-	-	-	-
Taxes receivable, delinquent	-	-	468	2,702,603	664,744	308
Special assessments receivable	-	-	-	-	-	-
Due from other funds	-	-	-	16,956	-	-
Due from other governmental units	777,215	-	84,064	6,289,453	482,072	-
Total Assets	<u>\$ 3,504,482</u>	<u>\$ 8,126,572</u>	<u>\$ 129,273</u>	<u>\$ 32,723,904</u>	<u>\$ 4,257,699</u>	<u>\$ 2,667</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 367,928	\$ 200	\$ -	\$ -	\$ -	\$ -
Accrued payroll	15,410	-	-	-	-	-
Due to other funds	18,186	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-
Loaned securities	34,288	106,908	-	-	-	-
Deferred revenue and other liabilities	-	-	443	2,174,377	476,224	276
Total Liabilities	<u>435,812</u>	<u>107,108</u>	<u>443</u>	<u>2,174,377</u>	<u>476,224</u>	<u>276</u>
Fund balances:						
Reserved for encumbrances	3,068,670	-	-	-	-	-
Unreserved:						
Designated for specific projects	-	8,019,464	-	-	-	-
Undesignated	-	-	128,830	30,549,527	3,781,475	2,391
Total Fund Balances	<u>3,068,670</u>	<u>8,019,464</u>	<u>128,830</u>	<u>30,549,527</u>	<u>3,781,475</u>	<u>2,391</u>
Total Liabilities and Fund Balances	<u>\$ 3,504,482</u>	<u>\$ 8,126,572</u>	<u>\$ 129,273</u>	<u>\$ 32,723,904</u>	<u>\$ 4,257,699</u>	<u>\$ 2,667</u>

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	Laughlin Town	Moapa Town	Moapa Valley Town	Moapa Valley Fire District	Mt. Charleston Town	Mt. Charleston Fire District
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 5,588,142	\$ 17,601	\$ 192,995	\$ 3,392,552	\$ 168	\$ 102,131
In custody of other officials	-	-	-	-	-	-
Loaned securities	-	-	-	-	-	-
Accounts receivable	4,403	-	-	-	-	-
Interest receivable	-	-	-	-	-	-
Taxes receivable, delinquent	89,602	2,344	2,525	-	778	34,348
Special assessments receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governmental units	943,626	-	112,942	109,382	-	20,824
Total Assets	<u>\$ 6,625,773</u>	<u>\$ 19,945</u>	<u>\$ 308,462</u>	<u>\$ 3,501,934</u>	<u>\$ 946</u>	<u>\$ 157,303</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 27,701	\$ 520	\$ -	\$ 17,497	\$ -	\$ -
Accrued payroll	606,848	980	-	-	-	-
Due to other funds	388,693	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-
Loaned securities	-	-	-	-	-	-
Deferred revenue and other liabilities	79,465	2,247	2,245	-	709	31,305
Total Liabilities	<u>1,102,707</u>	<u>3,747</u>	<u>2,245</u>	<u>17,497</u>	<u>709</u>	<u>31,305</u>
Fund balances:						
Reserved for encumbrances	-	-	-	-	-	-
Unreserved:						
Designated for specific projects	-	-	-	300,000	-	-
Undesignated	5,523,066	16,198	306,217	3,184,437	237	125,998
Total Fund Balances	<u>5,523,066</u>	<u>16,198</u>	<u>306,217</u>	<u>3,484,437</u>	<u>237</u>	<u>125,998</u>
Total Liabilities and Fund Balances	<u>\$ 6,625,773</u>	<u>\$ 19,945</u>	<u>\$ 308,462</u>	<u>\$ 3,501,934</u>	<u>\$ 946</u>	<u>\$ 157,303</u>

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	<u>Paradise Town</u>	<u>Searchlight Town</u>	<u>Spring Valley Town</u>	<u>Summerlin Town</u>	<u>Sunrise Manor Town</u>	<u>Whitney Town</u>
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 6,116,551	\$ 31,726	\$ 2,807,029	\$ 2,261,841	\$ 1,294,932	\$ 127,312
In custody of other officials	-	-	-	-	-	-
Loaned securities	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-
Taxes receivable, delinquent	709,808	612	407,346	120,185	293,078	100,132
Special assessments receivable	-	-	-	-	-	-
Due from other funds	77	-	-	-	76	-
Due from other governmental units	9,120,918	59,381	2,559,001	20,666	1,263,123	98,608
 Total Assets	 <u>\$ 15,947,354</u>	 <u>\$ 91,719</u>	 <u>\$ 5,773,376</u>	 <u>\$ 2,402,692</u>	 <u>\$ 2,851,209</u>	 <u>\$ 326,052</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-
Loaned securities	-	-	-	-	-	-
Deferred revenue and other liabilities	626,706	586	270,871	112,172	235,640	85,579
Total Liabilities	<u>626,706</u>	<u>586</u>	<u>270,871</u>	<u>112,172</u>	<u>235,640</u>	<u>85,579</u>
Fund balances:						
Reserved for encumbrances	-	-	-	-	-	-
Unreserved:						
Designated for specific projects	-	-	-	-	-	-
Undesignated	15,320,648	91,133	5,502,505	2,290,520	2,615,569	240,473
Total Fund Balances	<u>15,320,648</u>	<u>91,133</u>	<u>5,502,505</u>	<u>2,290,520</u>	<u>2,615,569</u>	<u>240,473</u>
 Total Liabilities and Fund Balances	 <u>\$ 15,947,354</u>	 <u>\$ 91,719</u>	 <u>\$ 5,773,376</u>	 <u>\$ 2,402,692</u>	 <u>\$ 2,851,209</u>	 <u>\$ 326,052</u>

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	Winchester Town	Totals	
		2010	2009
ASSETS			
Cash and investments:			
In custody of the County Treasurer	\$ 3,067,320	\$ 643,518,950	\$ 669,355,939
In custody of other officials	-	1,361,435	1,283,048
Loaned securities	-	3,710,805	92,848,460
Accounts receivable	-	1,669,105	1,619,350
Interest receivable	-	2,700,274	5,097,319
Taxes receivable, delinquent	124,565	9,461,749	7,846,067
Special assessments receivable	-	1,086,773	1,277,377
Due from other funds	15,910	9,152,039	9,268,141
Due from other governmental units	2,012,769	66,373,576	79,714,843
Total Assets	<u>\$ 5,220,564</u>	<u>\$ 739,034,706</u>	<u>\$ 868,310,544</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ 39,037,431	\$ 50,674,368
Accrued payroll	-	13,775,705	12,620,914
Due to other funds	-	30,007,724	13,490,376
Due to other governmental units	-	3,593,607	13,298,263
Loaned securities	-	7,175,843	97,546,326
Deferred revenue and other liabilities	140,727	31,407,249	35,824,991
Total Liabilities	<u>140,727</u>	<u>124,997,559</u>	<u>223,455,238</u>
Fund balances:			
Reserved for encumbrances	-	25,273,187	21,988,512
Unreserved:			
Designated for specific projects	-	97,554,074	80,971,925
Undesignated	5,079,837	491,209,886	541,894,869
Total Fund Balances	<u>5,079,837</u>	<u>614,037,147</u>	<u>644,855,306</u>
Total Liabilities and Fund Balances	<u>\$ 5,220,564</u>	<u>\$ 739,034,706</u>	<u>\$ 868,310,544</u>

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)

	HUD and State Housing Grants	Road	County Grants	Cooperative Extension	LVMPD Forfeitures	Detention Services
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ 7,711,018	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenue	33,939,375	23,248,317	23,902,610	-	-	-
Charges for services	-	4,256,942	-	-	-	4,571,837
Fines and forfeitures	-	-	-	-	1,125,203	-
Interest	97,877	552,604	634,177	222,025	323,446	1,567,370
Other	-	288,653	68,349	-	3,815	250,124
Total revenues	<u>34,037,252</u>	<u>28,346,516</u>	<u>24,605,136</u>	<u>7,933,043</u>	<u>1,452,464</u>	<u>6,389,331</u>
Expenditures:						
Salaries and wages	530,549	10,163,126	5,897,436	-	-	87,800,328
Employee benefits	219,145	4,414,387	2,152,945	-	-	54,995,406
Services and supplies	29,545,030	9,495,961	24,158,362	12,702,833	27,736	42,250,365
Capital outlay	-	3,627,567	2,342,735	-	2,712,421	980,568
Interest	-	-	-	-	-	-
Total expenditures	<u>30,294,724</u>	<u>27,701,041</u>	<u>34,551,478</u>	<u>12,702,833</u>	<u>2,740,157</u>	<u>186,026,667</u>
Excess (deficiency) of revenues over (under) expenditures	3,742,528	645,475	(9,946,342)	(4,769,790)	(1,287,693)	(179,637,336)
Other financing sources (uses):						
Transfers from other funds	-	900,731	17,340,175	149,318	358,926	175,894,260
Transfers to other funds	(4,982,984)	-	-	-	-	-
Total other financing sources (uses)	<u>(4,982,984)</u>	<u>900,731</u>	<u>17,340,175</u>	<u>149,318</u>	<u>358,926</u>	<u>175,894,260</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,240,456)	1,546,206	7,393,833	(4,620,472)	(928,767)	(3,743,076)
Fund balance:						
Beginning of year	2,811,954	22,617,174	12,016,720	11,672,517	11,911,436	48,797,274
End of year	<u>\$ 1,571,498</u>	<u>\$ 24,163,380</u>	<u>\$ 19,410,553</u>	<u>\$ 7,052,045</u>	<u>\$ 10,982,669</u>	<u>\$ 45,054,198</u>

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Forensic Services	General Purpose	Subdivision Park Fees	Special Ad Valorem Distribution	Law Library	Special Ad Valorem Redistribution
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ 390,226	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	7,088,555	1,919,093	-	-	-
Intergovernmental revenue	332,006	-	-	-	-	87,305
Charges for services	171,736	1,266,731	-	-	927,699	-
Fines and forfeitures	-	16,800	-	-	29,694	-
Interest	40,937	197,344	716,944	86,040	9,985	(3,373)
Other	-	537,000	435,660	-	481	-
Total revenues	<u>544,679</u>	<u>9,106,430</u>	<u>3,071,697</u>	<u>476,266</u>	<u>967,859</u>	<u>83,932</u>
Expenditures:						
Salaries and wages	-	1,105,442	-	-	383,900	-
Employee benefits	-	435,879	-	-	150,307	-
Services and supplies	441,379	7,589,685	4,459	251,878	535,917	225,782
Capital outlay	5,370	113,568	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>446,749</u>	<u>9,244,574</u>	<u>4,459</u>	<u>251,878</u>	<u>1,070,124</u>	<u>225,782</u>
Excess (deficiency) of revenues over (under) expenditures	97,930	(138,144)	3,067,238	224,388	(102,265)	(141,850)
Other financing sources (uses):						
Transfers from other funds	-	74,725	-	-	-	1,045,635
Transfers to other funds	-	(45,374)	(6,690,533)	(224,388)	-	(903,785)
Total other financing sources (uses)	<u>-</u>	<u>29,351</u>	<u>(6,690,533)</u>	<u>(224,388)</u>	<u>-</u>	<u>141,850</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	97,930	(108,793)	(3,623,295)	-	(102,265)	-
Fund balance:						
Beginning of year	<u>1,433,314</u>	<u>6,519,978</u>	<u>20,699,997</u>	<u>-</u>	<u>426,186</u>	<u>-</u>
End of year	<u>\$ 1,531,244</u>	<u>\$ 6,411,185</u>	<u>\$ 17,076,702</u>	<u>\$ -</u>	<u>\$ 323,921</u>	<u>\$ -</u>

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Court Education Program	Citizen Review Board Administration	Justice Court Administrative Assessment	Specialty Courts	District Attorney Family Support	Personnel Services
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenue	46,392	83,403	4,109,057	3,952,670	19,750,380	-
Charges for services	1,230,504	-	-	200,589	163,667	289,557
Fines and forfeitures	-	-	-	-	-	-
Interest	20,627	154	326,920	90,397	226,750	-
Other	-	-	23,384	10,007	21,403	-
Total revenues	<u>1,297,523</u>	<u>83,557</u>	<u>4,459,361</u>	<u>4,253,663</u>	<u>20,162,200</u>	<u>289,557</u>
Expenditures:						
Salaries and wages	391,332	143,240	-	434,436	13,550,484	204,138
Employee benefits	160,033	45,126	-	151,291	6,091,104	83,413
Services and supplies	260,025	14,516	1,254,009	3,842,319	6,596,604	2,006
Capital outlay	-	-	105,742	12,268	274,025	-
Interest	-	-	-	-	-	-
Total expenditures	<u>811,390</u>	<u>202,882</u>	<u>1,359,751</u>	<u>4,440,314</u>	<u>26,512,217</u>	<u>289,557</u>
Excess (deficiency) of revenues over (under) expenditures	486,133	(119,325)	3,099,610	(186,651)	(6,350,017)	-
Other financing sources (uses):						
Transfers from other funds	45,313	99,040	9,350	330,250	7,778,400	-
Transfers to other funds	(300,000)	-	(2,000,813)	-	-	-
Total other financing sources (uses)	<u>(254,687)</u>	<u>99,040</u>	<u>(1,991,463)</u>	<u>330,250</u>	<u>7,778,400</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	231,446	(20,285)	1,108,147	143,599	1,428,383	-
Fund balance:						
Beginning of year	<u>528,556</u>	<u>20,285</u>	<u>10,867,451</u>	<u>2,109,897</u>	<u>4,499,043</u>	<u>-</u>
End of year	<u>\$ 760,002</u>	<u>\$ -</u>	<u>\$ 11,975,598</u>	<u>\$ 2,253,496</u>	<u>\$ 5,927,426</u>	<u>\$ -</u>

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Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Federal Nuclear Waste Grant	Wetlands Park	Boat Safety	District Attorney Check Restitution	Air Quality Management	Air Quality Transportation Tax
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	7,266,770	-
Intergovernmental revenue	2,003,457	-	60,467	-	2,685,161	5,429,445
Charges for services	-	-	-	4,877,852	-	-
Fines and forfeitures	-	-	-	-	17,500	-
Interest	81,928	94,104	419	189,174	158,761	196,583
Other	-	-	-	-	20,144	3,033
Total revenues	<u>2,085,385</u>	<u>94,104</u>	<u>60,886</u>	<u>5,067,026</u>	<u>10,148,336</u>	<u>5,629,061</u>
Expenditures:						
Salaries and wages	449,236	74,959	-	2,099,044	6,615,947	3,226,306
Employee benefits	179,111	29,898	-	829,863	2,563,602	1,267,899
Services and supplies	1,658,086	38,492	70,630	368,925	2,348,943	913,086
Capital outlay	-	-	-	-	-	400,641
Interest	-	-	-	-	-	-
Total expenditures	<u>2,286,433</u>	<u>143,349</u>	<u>70,630</u>	<u>3,297,832</u>	<u>11,528,492</u>	<u>5,807,932</u>
Excess (deficiency) of revenues over (under) expenditures	(201,048)	(49,245)	(9,744)	1,769,194	(1,380,156)	(178,871)
Other financing sources (uses):						
Transfers from other funds	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	(800,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(800,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(201,048)	(49,245)	(9,744)	1,769,194	(2,180,156)	(178,871)
Fund balance:						
Beginning of year	<u>2,905,666</u>	<u>3,462,460</u>	<u>39,471</u>	<u>5,655,377</u>	<u>7,632,065</u>	<u>8,941,479</u>
End of year	<u>\$ 2,704,618</u>	<u>\$ 3,413,215</u>	<u>\$ 29,727</u>	<u>\$ 7,424,571</u>	<u>\$ 5,451,909</u>	<u>\$ 8,762,608</u>

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Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Technology Fees	Entitlements	Police Sales Tax Distribution	LVMPD Police Sales Tax	LVMPD Shared State Forfeitures	Fort Mohave Valley Development
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenue	-	15,617,960	67,780,447	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	1,622,393	-
Interest	165,285	603,531	52,612	3,693,904	25,108	304,393
Other	58,684	-	-	9,737	115,776	24,390
Total revenues	<u>223,969</u>	<u>16,221,491</u>	<u>67,833,059</u>	<u>3,703,641</u>	<u>1,763,277</u>	<u>328,783</u>
Expenditures:						
Salaries and wages	729,504	3,850,014	-	36,045,093	74,586	-
Employee benefits	313,376	1,640,499	-	18,864,655	23,541	-
Services and supplies	2,281,622	487,420	17,948,073	2,403,566	1,306,224	18,339
Capital outlay	144,955	-	-	599,932	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>3,469,457</u>	<u>5,977,933</u>	<u>17,948,073</u>	<u>57,913,246</u>	<u>1,404,351</u>	<u>18,339</u>
Excess (deficiency) of revenues over (under) expenditures	(3,245,488)	10,243,558	49,884,986	(54,209,605)	358,926	310,444
Other financing sources (uses):						
Transfers from other funds	3,085,107	2,009,430	-	49,884,986	-	935,373
Transfers to other funds	-	(304,818)	(49,884,986)	-	(358,926)	-
Total other financing sources (uses)	<u>3,085,107</u>	<u>1,704,612</u>	<u>(49,884,986)</u>	<u>49,884,986</u>	<u>(358,926)</u>	<u>935,373</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(160,381)	11,948,170	-	(4,324,619)	-	1,245,817
Fund balance:						
Beginning of year	<u>6,054,565</u>	<u>20,134,227</u>	<u>-</u>	<u>148,633,279</u>	<u>-</u>	<u>10,182,581</u>
End of year	<u>\$ 5,894,184</u>	<u>\$ 32,082,397</u>	<u>\$ -</u>	<u>\$ 144,308,660</u>	<u>\$ -</u>	<u>\$ 11,428,398</u>

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Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Clark County Redevelopment Agency	Habitat Conservation	Child Welfare	Medical Assistance to Indigent Persons	Emergency 9-1-1 System	Tax Receiver
Revenues:						
Taxes	\$ 128,399	\$ -	\$ -	\$ 77,109,628	\$ 2,867,002	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	413,426	-	-	-	-
Intergovernmental revenue	-	2,617,235	66,048,314	-	-	-
Charges for services	-	-	82,611	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	292,513	1,630,187	235,920	413,853	28,591	36,105
Other	1	86	146,974	-	-	962,606
Total revenues	<u>420,913</u>	<u>4,660,934</u>	<u>66,513,819</u>	<u>77,523,481</u>	<u>2,895,593</u>	<u>998,711</u>
Expenditures:						
Salaries and wages	-	1,057,927	15,343,249	-	1,851,173	-
Employee benefits	-	403,140	6,799,432	-	677,655	-
Services and supplies	18,710,094	5,932,324	43,752,980	75,278,064	275	413,331
Capital outlay	-	-	95,864	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>18,710,094</u>	<u>7,393,391</u>	<u>65,991,525</u>	<u>75,278,064</u>	<u>2,529,103</u>	<u>413,331</u>
Excess (deficiency) of revenues over (under) expenditures	(18,289,181)	(2,732,457)	522,294	2,245,417	366,490	585,380
Other financing sources (uses):						
Transfers from other funds	-	-	500,000	1,605,166	74,659	-
Transfers to other funds	(20,256,592)	-	(9,429)	-	-	-
Total other financing sources (uses)	<u>(20,256,592)</u>	<u>-</u>	<u>490,571</u>	<u>1,605,166</u>	<u>74,659</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(38,545,773)	(2,732,457)	1,012,865	3,850,583	441,149	585,380
Fund balance:						
Beginning of year	<u>38,545,773</u>	<u>62,606,765</u>	<u>3,487,141</u>	<u>-</u>	<u>810,049</u>	<u>1,037,436</u>
End of year	<u>\$ -</u>	<u>\$ 59,874,308</u>	<u>\$ 4,500,006</u>	<u>\$ 3,850,583</u>	<u>\$ 1,251,198</u>	<u>\$ 1,622,816</u>

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Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	County Donations	Fire Prevention Bureau	LVMPD Seized Funds	County Licensing Applications	Satellite Detention Center	Special Improvement District Administration
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-
Charges for services	157,776	4,169,639	-	-	-	664,312
Fines and forfeitures	-	-	-	-	-	-
Interest	38,266	237,241	33,336	189,288	993,094	12,437
Other	105,877	4,491	-	-	-	7,748
Total revenues	<u>301,919</u>	<u>4,411,371</u>	<u>33,336</u>	<u>189,288</u>	<u>993,094</u>	<u>684,497</u>
Expenditures:						
Salaries and wages	3,245	7,285,602	-	-	16,539	261,531
Employee benefits	-	2,629,609	-	-	36,711	118,481
Services and supplies	172,624	830,458	142	7,147,011	10,433,409	-
Capital outlay	10,234	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>186,103</u>	<u>10,745,669</u>	<u>142</u>	<u>7,147,011</u>	<u>10,486,659</u>	<u>380,012</u>
Excess (deficiency) of revenues over (under) expenditures	115,816	(6,334,298)	33,194	(6,957,723)	(9,493,565)	304,485
Other financing sources (uses):						
Transfers from other funds	-	4,800,000	-	-	11,347,090	584
Transfers to other funds	(22,250)	-	-	-	-	-
Total other financing sources (uses)	<u>(22,250)</u>	<u>4,800,000</u>	<u>-</u>	<u>-</u>	<u>11,347,090</u>	<u>584</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	93,566	(1,534,298)	33,194	(6,957,723)	1,853,525	305,069
Fund balance:						
Beginning of year	<u>1,317,867</u>	<u>10,587,343</u>	<u>50,001</u>	<u>8,157,291</u>	<u>42,626,235</u>	<u>296,703</u>
End of year	<u>\$ 1,411,433</u>	<u>\$ 9,053,045</u>	<u>\$ 83,195</u>	<u>\$ 1,199,568</u>	<u>\$ 44,479,760</u>	<u>\$ 601,772</u>

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Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Special Assessment Maintenance	Veterinary Service	Justice Court Bail	Southern Nevada Area Communications Council	Court Collection Fees	In-Transit
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	1,258,010	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-
Charges for services	-	74,120	7,128,967	-	2,984,389	-
Fines and forfeitures	-	-	-	-	-	-
Interest	60,665	3,458	187,678	197,489	96,690	911,884
Other	-	36,843	-	1,436,845	8,933	153,933
Total revenues	<u>1,318,675</u>	<u>114,421</u>	<u>7,316,645</u>	<u>1,634,334</u>	<u>3,090,012</u>	<u>1,065,817</u>
Expenditures:						
Salaries and wages	-	12,496	-	242,944	365,356	-
Employee benefits	-	319	-	64,515	189,680	-
Services and supplies	1,674,180	45,213	7,457,562	1,003,619	1,274,997	1,140,621
Capital outlay	-	-	-	1,436,601	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>1,674,180</u>	<u>58,028</u>	<u>7,457,562</u>	<u>2,747,679</u>	<u>1,830,033</u>	<u>1,140,621</u>
Excess (deficiency) of revenues over (under) expenditures	(355,505)	56,393	(140,917)	(1,113,345)	1,259,979	(74,804)
Other financing sources (uses):						
Transfers from other funds	-	-	-	-	61	-
Transfers to other funds	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(355,505)	56,393	(140,917)	(1,113,345)	1,260,040	(74,804)
Fund balance:						
Beginning of year	<u>2,194,308</u>	<u>88,635</u>	<u>4,728,164</u>	<u>7,641,137</u>	<u>2,445,931</u>	<u>7,238,027</u>
End of year	<u>\$ 1,838,803</u>	<u>\$ 145,028</u>	<u>\$ 4,587,247</u>	<u>\$ 6,527,792</u>	<u>\$ 3,705,971</u>	<u>\$ 7,163,223</u>

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Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	American Recovery and Reinvestment Act	District Court Special Filing Fees	Bunkerville Town	Clark County Fire Service District	Enterprise Town	Indian Springs Town
Revenues:						
Taxes	\$ -	\$ -	\$ 9,400	\$ 87,774,683	\$ 14,284,204	\$ 2,708
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	811,248	9,571
Intergovernmental revenue	2,568,701	-	485,397	36,353,065	2,808,737	-
Charges for services	-	8,470,962	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	87,138	140,816	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>2,655,839</u>	<u>8,611,778</u>	<u>494,797</u>	<u>124,127,748</u>	<u>17,904,189</u>	<u>12,279</u>
Expenditures:						
Salaries and wages	65,934	-	-	-	-	-
Employee benefits	38,317	-	-	-	-	-
Services and supplies	1,851,521	16	-	-	-	-
Capital outlay	631,397	592,298	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>2,587,169</u>	<u>592,314</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	68,670	8,019,464	494,797	124,127,748	17,904,189	12,279
Other financing sources (uses):						
Transfers from other funds	3,000,000	-	-	3,546,296	-	-
Transfers to other funds	-	-	(492,330)	(131,726,168)	(18,200,000)	(17,750)
Total other financing sources (uses)	<u>3,000,000</u>	<u>-</u>	<u>(492,330)</u>	<u>(128,179,872)</u>	<u>(18,200,000)</u>	<u>(17,750)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,068,670	8,019,464	2,467	(4,052,124)	(295,811)	(5,471)
Fund balance:						
Beginning of year	-	-	126,363	34,601,651	4,077,286	7,862
End of year	<u>\$ 3,068,670</u>	<u>\$ 8,019,464</u>	<u>\$ 128,830</u>	<u>\$ 30,549,527</u>	<u>\$ 3,781,475</u>	<u>\$ 2,391</u>

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Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Laughlin Town	Moapa Town	Moapa Valley Town	Moapa Valley Fire District	Mt. Charleston Town	Mt. Charleston Fire District
Revenues:						
Taxes	\$ 3,913,112	\$ 73,198	\$ 40,631	\$ -	\$ 12,790	\$ 566,140
Special assessments	-	-	-	-	-	-
Licenses and permits	1,240,545	1,146	5,070	-	930	-
Intergovernmental revenue	5,455,737	-	653,554	631,313	-	120,307
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	165,423	-	-	111,078	-	6,778
Other	52,592	-	-	-	-	-
Total revenues	<u>10,827,409</u>	<u>74,344</u>	<u>699,255</u>	<u>742,391</u>	<u>13,720</u>	<u>693,225</u>
Expenditures:						
Salaries and wages	8,339,620	14,287	-	27,450	-	-
Employee benefits	3,231,283	279	-	9,607	-	-
Services and supplies	549,710	7,144	-	210,455	-	940,685
Capital outlay	-	-	-	355,000	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>12,120,613</u>	<u>21,710</u>	<u>-</u>	<u>602,512</u>	<u>-</u>	<u>940,685</u>
Excess (deficiency) of revenues over (under) expenditures	(1,293,204)	52,634	699,255	139,879	13,720	(247,460)
Other financing sources (uses):						
Transfers from other funds	-	-	-	-	-	175,350
Transfers to other funds	-	(46,842)	(715,000)	-	(16,090)	-
Total other financing sources (uses)	<u>-</u>	<u>(46,842)</u>	<u>(715,000)</u>	<u>-</u>	<u>(16,090)</u>	<u>175,350</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,293,204)	5,792	(15,745)	139,879	(2,370)	(72,110)
Fund balance:						
Beginning of year	<u>6,816,270</u>	<u>10,406</u>	<u>321,962</u>	<u>3,344,558</u>	<u>2,607</u>	<u>198,108</u>
End of year	<u>\$ 5,523,066</u>	<u>\$ 16,198</u>	<u>\$ 306,217</u>	<u>\$ 3,484,437</u>	<u>\$ 237</u>	<u>\$ 125,998</u>

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Paradise Town	Searchlight Town	Spring Valley Town	Summerlin Town	Sunrise Manor Town	Whitney Town
Revenues:						
Taxes	\$ 35,162,331	\$ 17,233	\$ 13,492,777	\$ 4,206,941	\$ 6,642,379	\$ 1,524,794
Special assessments	-	-	-	-	-	-
Licenses and permits	8,386,972	24,300	208,252	409,890	1,155,977	59,010
Intergovernmental revenue	52,708,191	341,695	14,788,419	119,821	7,285,877	572,246
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>96,257,494</u>	<u>383,228</u>	<u>28,489,448</u>	<u>4,736,652</u>	<u>15,084,233</u>	<u>2,156,050</u>
Expenditures:						
Salaries and wages	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Services and supplies	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	96,257,494	383,228	28,489,448	4,736,652	15,084,233	2,156,050
Other financing sources (uses):						
Transfers from other funds	16,123	-	-	-	15,959	-
Transfers to other funds	<u>(95,951,086)</u>	<u>(383,386)</u>	<u>(28,976,670)</u>	<u>(4,600,000)</u>	<u>(14,562,553)</u>	<u>(2,400,000)</u>
Total other financing sources (uses)	<u>(95,934,963)</u>	<u>(383,386)</u>	<u>(28,976,670)</u>	<u>(4,600,000)</u>	<u>(14,546,594)</u>	<u>(2,400,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	322,531	(158)	(487,222)	136,652	537,639	(243,950)
Fund balance:						
Beginning of year	<u>14,998,117</u>	<u>91,291</u>	<u>5,989,727</u>	<u>2,153,868</u>	<u>2,077,930</u>	<u>484,423</u>
End of year	<u>\$ 15,320,648</u>	<u>\$ 91,133</u>	<u>\$ 5,502,505</u>	<u>\$ 2,290,520</u>	<u>\$ 2,615,569</u>	<u>\$ 240,473</u>

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Winchester Town	Totals	
		2010	2009
Revenues:			
Taxes	\$ 4,076,049	\$ 260,005,643	\$ 315,630,111
Special assessments	-	1,258,010	1,748,141
Licenses and permits	909,024	29,909,779	32,803,346
Intergovernmental revenue	11,657,735	408,244,796	405,704,083
Charges for services	-	41,689,890	30,342,572
Fines and forfeitures	-	2,811,590	2,385,408
Interest	-	16,785,954	25,224,118
Other	-	4,787,569	6,851,529
Total revenues	16,642,808	765,493,231	820,689,308
Expenditures:			
Salaries and wages	-	208,656,453	201,459,346
Employee benefits	-	108,810,508	85,003,585
Services and supplies	-	347,868,707	311,658,368
Capital outlay	-	14,441,186	10,741,860
Interest	-	-	7,478
Total expenditures	-	679,776,854	608,870,637
Excess (deficiency) of revenues over (under) expenditures	16,642,808	85,716,377	211,818,671
Other financing sources (uses):			
Transfers from other funds	3,327,567	288,349,874	343,940,705
Transfers to other funds	(20,011,657)	(404,884,410)	(451,151,506)
Total other financing sources (uses)	(16,684,090)	(116,534,536)	(107,210,801)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(41,282)	(30,818,159)	104,607,870
Fund balance:			
Beginning of year	5,121,119	644,855,306	540,247,436
End of year	\$ 5,079,837	\$ 614,037,147	\$ 644,855,306

Clark County, Nevada
HUD and State Housing Grants
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 59,175,526	\$ 59,175,526	\$ 33,939,375	\$ (25,236,151)	\$ 19,443,394
Interest	50,755	50,755	97,877	47,122	211,895
Total revenues	<u>59,226,281</u>	<u>59,226,281</u>	<u>34,037,252</u>	<u>(25,189,029)</u>	<u>19,655,289</u>
Expenditures:					
Salaries and wages	557,766	741,000	530,549	(210,451)	508,939
Employee benefits	239,155	244,620	219,145	(25,475)	199,959
Services and supplies	58,338,257	57,957,097	29,545,030	(28,412,067)	14,906,687
Total expenditures	<u>59,135,178</u>	<u>58,942,717</u>	<u>30,294,724</u>	<u>(28,647,993)</u>	<u>15,615,585</u>
Other financing uses:					
Transfers to other funds	4,790,523	4,982,984	4,982,984	-	4,086,482
Total expenditures and other financing uses	<u>63,925,701</u>	<u>63,925,701</u>	<u>35,277,708</u>	<u>(28,647,993)</u>	<u>19,702,067</u>
Deficiency of revenues under expenditures and other financing uses	(4,699,420)	(4,699,420)	(1,240,456)	3,458,964	(46,778)
Fund balance:					
Beginning of year	<u>5,166,486</u>	<u>5,166,486</u>	<u>2,811,954</u>	<u>(2,354,532)</u>	<u>2,858,732</u>
End of year	<u>\$ 467,066</u>	<u>\$ 467,066</u>	<u>\$ 1,571,498</u>	<u>\$ 1,104,432</u>	<u>\$ 2,811,954</u>

Clark County, Nevada
Road
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 28,520,486	\$ 28,520,486	\$ 23,248,317	\$ (5,272,169)	\$ 23,590,455
Charges for services	170,000	170,000	4,256,942	4,086,942	1,544,929
Interest	150,000	150,000	552,604	402,604	698,970
Other	-	-	288,653	288,653	445,204
Total revenues	<u>28,840,486</u>	<u>28,840,486</u>	<u>28,346,516</u>	<u>(493,970)</u>	<u>26,279,558</u>
Other financing sources:					
Transfers from other funds	-	900,731	900,731	-	-
Total revenues and other financing sources	<u>28,840,486</u>	<u>29,741,217</u>	<u>29,247,247</u>	<u>(493,970)</u>	<u>26,279,558</u>
Expenditures:					
Salaries and wages	10,493,806	10,493,806	10,163,126	(330,680)	9,968,625
Employee benefits	4,690,153	4,690,153	4,414,387	(275,766)	4,036,158
Services and supplies	13,100,194	13,100,194	9,495,961	(3,604,233)	7,433,803
Capital outlay	5,000,000	5,000,000	3,627,567	(1,372,433)	2,088,471
Total expenditures	<u>33,284,153</u>	<u>33,284,153</u>	<u>27,701,041</u>	<u>(5,583,112)</u>	<u>23,527,057</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(4,443,667)	(3,542,936)	1,546,206	5,089,142	2,752,501
Fund balance:					
Beginning of year	<u>16,000,314</u>	<u>16,000,314</u>	<u>22,617,174</u>	<u>6,616,860</u>	<u>19,864,673</u>
End of year	<u>\$ 11,556,647</u>	<u>\$ 12,457,378</u>	<u>\$ 24,163,380</u>	<u>\$ 11,706,002</u>	<u>\$ 22,617,174</u>

Clark County, Nevada
County Grants
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 37,328,270	\$ 37,328,270	\$ 23,902,610	\$ (13,425,660)	\$ 17,741,275
Interest	229,260	229,260	634,177	404,917	905,179
Other	70,000	70,000	68,349	(1,651)	77,325
Total revenues	<u>37,627,530</u>	<u>37,627,530</u>	<u>24,605,136</u>	<u>(13,022,394)</u>	<u>18,723,779</u>
Other financing sources:					
Transfers from other funds	12,669,530	17,353,905	17,340,175	(13,730)	16,011,021
Total revenues and other financing sources	<u>50,297,060</u>	<u>54,981,435</u>	<u>41,945,311</u>	<u>(13,036,124)</u>	<u>34,734,800</u>
Expenditures:					
Salaries and wages	8,355,415	8,355,415	5,897,436	(2,457,979)	6,109,368
Employee benefits	2,618,282	2,618,282	2,152,945	(465,337)	2,047,631
Services and supplies	48,860,530	48,860,530	24,158,362	(24,702,168)	21,923,705
Capital outlay	-	-	2,342,735	2,342,735	1,849,585
Total expenditures	<u>59,834,227</u>	<u>59,834,227</u>	<u>34,551,478</u>	<u>(25,282,749)</u>	<u>31,930,289</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(9,537,167)	(4,852,792)	7,393,833	12,246,625	2,804,511
Fund balance:					
Beginning of year	9,537,167	9,537,167	12,016,720	2,479,553	9,212,209
End of year	<u>\$ -</u>	<u>\$ 4,684,375</u>	<u>\$ 19,410,553</u>	<u>\$ 14,726,178</u>	<u>\$ 12,016,720</u>

Clark County, Nevada
 Cooperative Extension
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Revenues:					
Taxes	\$ 7,596,658	\$ 7,596,658	\$ 7,711,018	\$ 114,360	\$ 7,908,415
Interest	96,202	96,202	222,025	125,823	492,177
Total revenues	<u>7,692,860</u>	<u>7,692,860</u>	<u>7,933,043</u>	<u>240,183</u>	<u>8,400,592</u>
Other financing sources:					
Transfers from other funds	-	-	149,318	149,318	-
Total revenues and other financing sources	<u>7,692,860</u>	<u>7,692,860</u>	<u>8,082,361</u>	<u>389,501</u>	<u>8,400,592</u>
Expenditures:					
Services and supplies	19,765,744	19,765,744	12,702,833	(7,062,911)	5,838,433
Total expenditures	<u>19,765,744</u>	<u>19,765,744</u>	<u>12,702,833</u>	<u>(7,062,911)</u>	<u>5,838,433</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(12,072,884)	(12,072,884)	(4,620,472)	7,452,412	2,562,159
Fund balance:					
Beginning of year	12,072,884	12,072,884	11,672,517	(400,367)	9,110,358
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,052,045</u>	<u>\$ 7,052,045</u>	<u>\$ 11,672,517</u>

Clark County, Nevada
LVMPD Forfeitures
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Fines and forfeitures	\$ 500,000	\$ 500,000	\$ 1,125,203	\$ 625,203	\$ 1,256,278
Interest	511,331	511,331	323,446	(187,885)	460,299
Other	-	-	3,815	3,815	-
Total revenues	<u>1,011,331</u>	<u>1,011,331</u>	<u>1,452,464</u>	<u>441,133</u>	<u>1,716,577</u>
Other financing sources:					
Transfers from other funds	-	500,513	358,926	(141,587)	252,689
Total revenues and other financing sources	<u>1,011,331</u>	<u>1,511,844</u>	<u>1,811,390</u>	<u>299,546</u>	<u>1,969,266</u>
Expenditures:					
Services and supplies	455,055	455,055	27,736	(427,319)	89,809
Capital outlay	300,000	3,808,726	2,712,421	(1,096,305)	213,660
Total expenditures	<u>755,055</u>	<u>4,263,781</u>	<u>2,740,157</u>	<u>(1,523,624)</u>	<u>303,469</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	256,276	(2,751,937)	(928,767)	1,823,170	1,665,797
Fund balance:					
Beginning of year	<u>8,232,982</u>	<u>11,241,195</u>	<u>11,911,436</u>	<u>670,241</u>	<u>10,245,639</u>
End of year	<u>\$ 8,489,258</u>	<u>\$ 8,489,258</u>	<u>\$ 10,982,669</u>	<u>\$ 2,493,411</u>	<u>\$ 11,911,436</u>

Clark County, Nevada
 Detention Services
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Revenues:					
Charges for services	\$ 1,900,000	\$ 1,900,000	\$ 4,571,837	\$ 2,671,837	\$ 2,953,764
Interest	950,000	950,000	1,567,370	617,370	1,689,255
Other	1,500,000	1,500,000	250,124	(1,249,876)	1,425,848
Total revenues	<u>4,350,000</u>	<u>4,350,000</u>	<u>6,389,331</u>	<u>2,039,331</u>	<u>6,068,867</u>
Other financing sources:					
Transfers from other funds	175,894,260	175,894,260	175,894,260	-	176,363,309
Total revenues and other financing sources	<u>180,244,260</u>	<u>180,244,260</u>	<u>182,283,591</u>	<u>2,039,331</u>	<u>182,432,176</u>
Expenditures:					
Salaries and wages	97,817,644	90,801,794	87,800,328	(3,001,466)	88,813,305
Employee benefits	55,728,362	55,919,033	54,995,406	(923,627)	37,300,795
Services and supplies	40,129,760	46,954,939	42,250,365	(4,704,574)	44,964,921
Capital outlay	300,000	300,000	980,568	680,568	966,809
Total expenditures	<u>193,975,766</u>	<u>193,975,766</u>	<u>186,026,667</u>	<u>(7,949,099)</u>	<u>172,045,830</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(13,731,506)	(13,731,506)	(3,743,076)	9,988,430	10,386,346
Fund balance:					
Beginning of year	20,431,897	20,431,897	48,797,274	28,365,377	38,410,928
End of year	<u>\$ 6,700,391</u>	<u>\$ 6,700,391</u>	<u>\$ 45,054,198</u>	<u>\$ 38,353,807</u>	<u>\$ 48,797,274</u>

Clark County, Nevada
Forensic Services
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 300,000	\$ 300,000	\$ 332,006	\$ 32,006	\$ 259,961
Charges for services	200,000	200,000	171,736	(28,264)	173,684
Interest	60,150	60,150	40,937	(19,213)	52,993
Total revenues	<u>560,150</u>	<u>560,150</u>	<u>544,679</u>	<u>(15,471)</u>	<u>486,638</u>
Expenditures:					
Services and supplies	1,395,000	1,395,000	441,379	(953,621)	272,756
Capital outlay	300,000	300,000	5,370	(294,630)	53,121
Total expenditures	<u>1,695,000</u>	<u>1,695,000</u>	<u>446,749</u>	<u>(1,248,251)</u>	<u>325,877</u>
Excess (deficiency) of revenues over (under) expenditures	(1,134,850)	(1,134,850)	97,930	1,232,780	160,761
Fund balance:					
Beginning of year	<u>1,405,114</u>	<u>1,405,114</u>	<u>1,433,314</u>	<u>28,200</u>	<u>1,272,553</u>
End of year	<u>\$ 270,264</u>	<u>\$ 270,264</u>	<u>\$ 1,531,244</u>	<u>\$ 1,260,980</u>	<u>\$ 1,433,314</u>

Clark County, Nevada
General Purpose
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Licenses and permits	\$ 7,910,000	\$ 7,910,000	\$ 7,088,555	\$ (821,445)	\$ 7,873,757
Charges for services	1,157,972	1,157,972	1,266,731	108,759	1,791,657
Fines and forfeitures	20,000	20,000	16,800	(3,200)	30,825
Interest	56,730	56,730	197,344	140,614	403,866
Other	740,839	740,839	537,000	(203,839)	507,334
Total revenues	<u>9,885,541</u>	<u>9,885,541</u>	<u>9,106,430</u>	<u>(779,111)</u>	<u>10,607,439</u>
Other financing sources:					
Transfers from other funds	90,000	90,000	74,725	(15,275)	143,902
Total revenues and other financing sources	<u>9,975,541</u>	<u>9,975,541</u>	<u>9,181,155</u>	<u>(794,386)</u>	<u>10,751,341</u>
Expenditures:					
Salaries and wages	1,016,870	1,158,764	1,105,442	(53,322)	880,626
Employee benefits	429,322	480,079	435,879	(44,200)	310,405
Services and supplies	14,781,297	14,453,270	7,589,685	(6,863,585)	8,500,551
Capital outlay	-	115,002	113,568	(1,434)	627,113
Total expenditures	<u>16,227,489</u>	<u>16,207,115</u>	<u>9,244,574</u>	<u>(6,962,541)</u>	<u>10,318,695</u>
Other financing uses:					
Transfers to other funds	25,000	45,374	45,374	-	25,126,037
Total expenditures and other financing uses	<u>16,252,489</u>	<u>16,252,489</u>	<u>9,289,948</u>	<u>(6,962,541)</u>	<u>35,444,732</u>
Deficiency of revenues and other financing sources under expenditures and other financing uses	(6,276,948)	(6,276,948)	(108,793)	6,168,155	(24,693,391)
Fund balance:					
Beginning of year	<u>6,276,948</u>	<u>6,276,948</u>	<u>6,519,978</u>	<u>243,030</u>	<u>31,213,369</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,411,185</u>	<u>\$ 6,411,185</u>	<u>\$ 6,519,978</u>

Clark County, Nevada
Subdivision Park Fees
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Licenses and permits	\$ 3,581,500	\$ 3,581,500	\$ 1,919,093	\$ (1,662,407)	\$ 2,374,280
Interest	447,000	447,000	716,944	269,944	1,378,983
Other	175,000	175,000	435,660	260,660	213,304
Total revenues	<u>4,203,500</u>	<u>4,203,500</u>	<u>3,071,697</u>	<u>(1,131,803)</u>	<u>3,966,567</u>
Expenditures:					
Services and supplies	1,707,546	1,707,546	4,459	(1,703,087)	397,321
Total expenditures	<u>1,707,546</u>	<u>1,707,546</u>	<u>4,459</u>	<u>(1,703,087)</u>	<u>397,321</u>
Other financing uses:					
Transfers to other funds	20,000,000	20,000,000	6,690,533	(13,309,467)	3,708,295
Total expenditures and other financing uses	<u>21,707,546</u>	<u>21,707,546</u>	<u>6,694,992</u>	<u>(15,012,554)</u>	<u>4,105,616</u>
Deficiency of revenues under expenditures and other financing uses	(17,504,046)	(17,504,046)	(3,623,295)	13,880,751	(139,049)
Fund balance:					
Beginning of year	<u>17,504,046</u>	<u>17,504,046</u>	<u>20,699,997</u>	<u>3,195,951</u>	<u>20,839,046</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,076,702</u>	<u>\$ 17,076,702</u>	<u>\$ 20,699,997</u>

Clark County, Nevada
Special Ad Valorem Distribution
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 37,983,289	\$ 37,983,289	\$ 390,226	\$ (37,593,063)	\$ 39,541,820
Interest	292,000	292,000	86,040	(205,960)	407,014
Total revenues	<u>38,275,289</u>	<u>38,275,289</u>	<u>476,266</u>	<u>(37,799,023)</u>	<u>39,948,834</u>
Expenditures:					
Services and supplies	38,275,289	38,050,901	251,878	(37,799,023)	14,807,085
Total expenditures	<u>38,275,289</u>	<u>38,050,901</u>	<u>251,878</u>	<u>(37,799,023)</u>	<u>14,807,085</u>
Other financing uses:					
Transfers to other funds	-	224,388	224,388	-	25,141,749
Total expenditures and other financing uses	<u>38,275,289</u>	<u>38,275,289</u>	<u>476,266</u>	<u>(37,799,023)</u>	<u>39,948,834</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	-	-	-	-	-
Fund balance:					
Beginning of year	-	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Clark County, Nevada
Law Library
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ 968,000	\$ 968,000	\$ 927,699	\$ (40,301)	\$ 1,067,036
Fines and forfeitures	3,000	3,000	29,694	26,694	6,036
Interest	10,922	10,922	9,985	(937)	18,370
Other	20,000	20,000	481	(19,519)	21,576
Total revenues	<u>1,001,922</u>	<u>1,001,922</u>	<u>967,859</u>	<u>(34,063)</u>	<u>1,113,018</u>
Expenditures:					
Salaries and wages	459,793	459,793	383,900	(75,893)	367,660
Employee benefits	206,851	206,851	150,307	(56,544)	136,954
Services and supplies	592,748	761,448	535,917	(225,531)	614,106
Total expenditures	<u>1,259,392</u>	<u>1,428,092</u>	<u>1,070,124</u>	<u>(357,968)</u>	<u>1,118,720</u>
Deficiency of revenues under expenditures	(257,470)	(426,170)	(102,265)	323,905	(5,702)
Fund balance:					
Beginning of year	<u>257,470</u>	<u>426,170</u>	<u>426,186</u>	<u>16</u>	<u>431,888</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 323,921</u>	<u>\$ 323,921</u>	<u>\$ 426,186</u>

Clark County, Nevada
Special Ad Valorem Redistribution
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ -	\$ 83,379	\$ 87,305	\$ 3,926	\$ 9,782,197
Interest	-	5,000	(3,373)	(8,373)	187,335
Total revenues	-	88,379	83,932	(4,447)	9,969,532
Other financing sources:					
Transfers from other funds	-	1,045,635	1,045,635	-	25,141,749
Total revenues and other financing sources	-	1,134,014	1,129,567	(4,447)	35,111,281
Expenditures:					
Services and supplies	-	230,229	225,782	(4,447)	7,359,634
Total expenditures	-	230,229	225,782	(4,447)	7,359,634
Other financing uses:					
Transfers to other funds	-	903,785	903,785	-	27,751,647
Total expenditures and other financing uses	-	1,134,014	1,129,567	(4,447)	35,111,281
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	-	-
Fund balance:					
Beginning of year	-	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -	\$ -

Clark County, Nevada
 Court Education Program
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 33,333	\$ 33,333	\$ 46,392	\$ 13,059	\$ 394,951
Charges for services	1,119,711	1,119,711	1,230,504	110,793	1,125,848
Interest	5,000	5,000	20,627	15,627	22,260
Other	-	-	-	-	-
Total revenues	<u>1,158,044</u>	<u>1,158,044</u>	<u>1,297,523</u>	<u>139,479</u>	<u>1,543,059</u>
Other financing sources:					
Transfers from other funds	25,000	45,313	45,313	-	30,000
Total revenues and other financing sources	<u>1,183,044</u>	<u>1,203,357</u>	<u>1,342,836</u>	<u>139,479</u>	<u>1,573,059</u>
Expenditures:					
Salaries and wages	457,399	463,999	391,332	(72,667)	610,598
Employee benefits	222,784	222,784	160,033	(62,751)	225,253
Services and supplies	284,990	525,390	260,025	(265,365)	375,953
Total expenditures	<u>965,173</u>	<u>1,212,173</u>	<u>811,390</u>	<u>(400,783)</u>	<u>1,211,804</u>
Other financing uses:					
Transfers to other funds	300,000	300,000	300,000	-	300,000
Total expenditures and other financing uses	<u>1,265,173</u>	<u>1,512,173</u>	<u>1,111,390</u>	<u>(400,783)</u>	<u>1,511,804</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(82,129)	(308,816)	231,446	540,262	61,255
Fund balance:					
Beginning of year	<u>280,863</u>	<u>527,863</u>	<u>528,556</u>	<u>693</u>	<u>467,301</u>
End of year	<u>\$ 198,734</u>	<u>\$ 219,047</u>	<u>\$ 760,002</u>	<u>\$ 540,955</u>	<u>\$ 528,556</u>

Clark County, Nevada
Citizen Review Board Administration
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 83,403	\$ 83,403	\$ 83,403	\$ -	\$ 39,168
Interest	497	497	154	(343)	2,654
Total revenues	<u>83,900</u>	<u>83,900</u>	<u>83,557</u>	<u>(343)</u>	<u>41,822</u>
Other financing sources:					
Transfers from other funds	131,553	131,553	99,040	(32,513)	61,780
Total revenues and other financing sources	<u>215,453</u>	<u>215,453</u>	<u>182,597</u>	<u>(32,856)</u>	<u>103,602</u>
Expenditures:					
Salaries and wages	146,376	146,376	143,240	(3,136)	144,232
Employee benefits	47,240	47,240	45,126	(2,114)	44,392
Services and supplies	22,727	22,727	14,516	(8,211)	9,247
Total expenditures	<u>216,343</u>	<u>216,343</u>	<u>202,882</u>	<u>(13,461)</u>	<u>197,871</u>
Deficiency of revenues and other financing sources under expenditures	(890)	(890)	(20,285)	(19,395)	(94,269)
Fund balance:					
Beginning of year	<u>18,919</u>	<u>18,919</u>	<u>20,285</u>	<u>1,366</u>	<u>114,554</u>
End of year	<u>\$ 18,029</u>	<u>\$ 18,029</u>	<u>\$ -</u>	<u>\$ (18,029)</u>	<u>\$ 20,285</u>

Clark County, Nevada
Justice Court Administrative Assessment
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 3,468,750	\$ 3,468,750	\$ 4,109,057	\$ 640,307	\$ 3,809,088
Interest	95,146	95,146	326,920	231,774	425,790
Other	-	-	23,384	23,384	-
Total revenues	<u>3,563,896</u>	<u>3,563,896</u>	<u>4,459,361</u>	<u>895,465</u>	<u>4,234,878</u>
Other financing sources:					
Transfers from other funds	-	9,350	9,350	-	36,750
Total revenues and other financing sources	<u>3,563,896</u>	<u>3,573,246</u>	<u>4,468,711</u>	<u>895,465</u>	<u>4,271,628</u>
Expenditures:					
Services and supplies	11,580,269	9,979,459	1,254,009	(8,725,450)	1,237,036
Capital outlay	-	1,600,810	105,742	(1,495,068)	221,879
Total expenditures	<u>11,580,269</u>	<u>11,580,269</u>	<u>1,359,751</u>	<u>(10,220,518)</u>	<u>1,458,915</u>
Other financing uses:					
Transfers to other funds	2,000,813	2,000,813	2,000,813	-	1,955,394
Total expenditures and other financing uses	<u>13,581,082</u>	<u>13,581,082</u>	<u>3,360,564</u>	<u>(10,220,518)</u>	<u>3,414,309</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(10,017,186)	(10,007,836)	1,108,147	11,115,983	857,319
Fund balance:					
Beginning of year	<u>10,017,186</u>	<u>10,017,186</u>	<u>10,867,451</u>	<u>850,265</u>	<u>10,010,132</u>
End of year	<u>\$ -</u>	<u>\$ 9,350</u>	<u>\$ 11,975,598</u>	<u>\$ 11,966,248</u>	<u>\$ 10,867,451</u>

Clark County, Nevada
Specialty Courts
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 4,053,242	\$ 4,053,242	\$ 3,952,670	\$ (100,572)	\$ 3,399,989
Charges for services	325,000	325,000	200,589	(124,411)	180,754
Interest	25,500	25,500	90,397	64,897	104,259
Other	-	-	10,007	10,007	-
Total revenues	<u>4,403,742</u>	<u>4,403,742</u>	<u>4,253,663</u>	<u>(150,079)</u>	<u>3,685,002</u>
Other financing sources:					
Transfers from other funds	300,000	330,283	330,250	(33)	300,000
Total revenues and other financing sources	<u>4,703,742</u>	<u>4,734,025</u>	<u>4,583,913</u>	<u>(150,112)</u>	<u>3,985,002</u>
Expenditures:					
Salaries and wages	394,917	398,004	434,436	36,432	169,865
Employee benefits	152,834	150,552	151,291	739	60,399
Services and supplies	5,369,906	5,344,565	3,842,319	(1,502,246)	3,309,625
Capital outlay	-	24,536	12,268	(12,268)	-
Total expenditures	<u>5,917,657</u>	<u>5,917,657</u>	<u>4,440,314</u>	<u>(1,477,343)</u>	<u>3,539,889</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(1,213,915)	(1,183,632)	143,599	1,327,231	445,113
Fund balance:					
Beginning of year	1,359,415	1,359,415	2,109,897	750,482	1,664,784
End of year	<u>\$ 145,500</u>	<u>\$ 175,783</u>	<u>\$ 2,253,496</u>	<u>\$ 2,077,713</u>	<u>\$ 2,109,897</u>

Clark County, Nevada
District Attorney Family Support
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 18,657,261	\$ 18,640,136	\$ 19,750,380	\$ 1,110,244	\$ 14,972,510
Charges for services	357,947	375,072	163,667	(211,405)	-
Interest	41,500	41,500	226,750	185,250	169,578
Other	2,000	2,000	21,403	19,403	15,071
Total revenues	<u>19,058,708</u>	<u>19,058,708</u>	<u>20,162,200</u>	<u>1,103,492</u>	<u>15,157,159</u>
Other financing sources:					
Transfers from other funds	7,778,400	7,778,400	7,778,400	-	6,965,000
Total revenues and other financing sources	<u>26,837,108</u>	<u>26,837,108</u>	<u>27,940,600</u>	<u>1,103,492</u>	<u>22,122,159</u>
Expenditures:					
Salaries and wages	14,578,721	14,578,721	13,550,484	(1,028,237)	13,989,069
Employee benefits	6,896,887	6,896,887	6,091,104	(805,783)	5,954,838
Services and supplies	6,199,996	5,898,857	6,596,604	697,747	2,091,626
Capital outlay	-	301,139	274,025	(27,114)	-
Total expenditures	<u>27,675,604</u>	<u>27,675,604</u>	<u>26,512,217</u>	<u>(1,163,387)</u>	<u>22,035,533</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(838,496)	(838,496)	1,428,383	2,266,879	86,626
Fund balance:					
Beginning of year	<u>2,838,496</u>	<u>2,838,496</u>	<u>4,499,043</u>	<u>1,660,547</u>	<u>4,412,417</u>
End of year	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 5,927,426</u>	<u>\$ 3,927,426</u>	<u>\$ 4,499,043</u>

Clark County, Nevada
Personnel Services
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ 299,609	\$ 299,609	\$ 289,557	\$ (10,052)	\$ 226,884
Interest	84	84	-	(84)	(205)
Total revenues	<u>299,693</u>	<u>299,693</u>	<u>289,557</u>	<u>(10,136)</u>	<u>226,679</u>
Expenditures:					
Salaries and wages	207,891	207,891	204,138	(3,753)	167,222
Employee benefits	89,126	89,126	83,413	(5,713)	56,964
Services and supplies	2,676	2,676	2,006	(670)	2,493
Total expenditures	<u>299,693</u>	<u>299,693</u>	<u>289,557</u>	<u>(10,136)</u>	<u>226,679</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Fund balance:					
Beginning of year	-	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Clark County, Nevada
Federal Nuclear Waste Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 2,184,000	\$ 2,184,000	\$ 2,003,457	\$ (180,543)	\$ 2,738,976
Interest	76,094	76,094	81,928	5,834	135,712
Total revenues	<u>2,260,094</u>	<u>2,260,094</u>	<u>2,085,385</u>	<u>(174,709)</u>	<u>2,874,688</u>
Expenditures:					
Salaries and wages	551,048	551,048	449,236	(101,812)	713,498
Employee benefits	228,189	228,189	179,111	(49,078)	211,186
Services and supplies	3,236,779	3,236,779	1,658,086	(1,578,693)	1,815,732
Total expenditures	<u>4,016,016</u>	<u>4,016,016</u>	<u>2,286,433</u>	<u>(1,729,583)</u>	<u>2,740,416</u>
Excess (deficiency) of revenues over (under) expenditures	(1,755,922)	(1,755,922)	(201,048)	1,554,874	134,272
Fund balance:					
Beginning of year	<u>1,755,922</u>	<u>1,755,922</u>	<u>2,905,666</u>	<u>1,149,744</u>	<u>2,771,394</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,704,618</u>	<u>\$ 2,704,618</u>	<u>\$ 2,905,666</u>

Clark County, Nevada
Wetlands Park
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 61,155	\$ 61,155	\$ 94,104	\$ 32,949	\$ 138,956
Total revenues	<u>61,155</u>	<u>61,155</u>	<u>94,104</u>	<u>32,949</u>	<u>138,956</u>
Expenditures:					
Salaries and wages	96,008	96,008	74,959	(21,049)	70,266
Employee benefits	32,685	32,685	29,898	(2,787)	25,398
Services and supplies	258,907	258,907	38,492	(220,415)	21,600
Total expenditures	<u>387,600</u>	<u>387,600</u>	<u>143,349</u>	<u>(244,251)</u>	<u>117,264</u>
Excess (deficiency) of revenues over (under) expenditures	(326,445)	(326,445)	(49,245)	277,200	21,692
Fund balance:					
Beginning of year	<u>3,428,224</u>	<u>3,428,224</u>	<u>3,462,460</u>	<u>34,236</u>	<u>3,440,768</u>
End of year	<u>\$ 3,101,779</u>	<u>\$ 3,101,779</u>	<u>\$ 3,413,215</u>	<u>\$ 311,436</u>	<u>\$ 3,462,460</u>

Clark County, Nevada
Boat Safety
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 60,000	\$ 60,000	\$ 60,467	\$ 467	\$ 69,448
Interest	307	307	419	112	1,405
Total revenues	<u>60,307</u>	<u>60,307</u>	<u>60,886</u>	<u>579</u>	<u>70,853</u>
Expenditures:					
Services and supplies	71,785	71,785	70,630	(1,155)	125,556
Total expenditures	<u>71,785</u>	<u>71,785</u>	<u>70,630</u>	<u>(1,155)</u>	<u>125,556</u>
Deficiency of revenues under expenditures	(11,478)	(11,478)	(9,744)	1,734	(54,703)
Fund balance:					
Beginning of year	<u>31,515</u>	<u>31,515</u>	<u>39,471</u>	<u>7,956</u>	<u>94,174</u>
End of year	<u>\$ 20,037</u>	<u>\$ 20,037</u>	<u>\$ 29,727</u>	<u>\$ 9,690</u>	<u>\$ 39,471</u>

Clark County, Nevada
District Attorney Check Restitution
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ 3,200,000	\$ 3,200,000	\$ 4,877,852	\$ 1,677,852	\$ 4,089,114
Interest	45,000	45,000	189,174	144,174	208,356
Total revenues	<u>3,245,000</u>	<u>3,245,000</u>	<u>5,067,026</u>	<u>1,822,026</u>	<u>4,297,470</u>
Expenditures:					
Salaries and wages	2,758,308	2,758,308	2,099,044	(659,264)	2,060,500
Employee benefits	1,161,967	1,161,967	829,863	(332,104)	803,555
Services and supplies	2,515,009	2,515,009	368,925	(2,146,084)	342,155
Total expenditures	<u>6,435,284</u>	<u>6,435,284</u>	<u>3,297,832</u>	<u>(3,137,452)</u>	<u>3,206,210</u>
Excess (deficiency) of revenues over (under) expenditures	(3,190,284)	(3,190,284)	1,769,194	4,959,478	1,091,260
Fund balance:					
Beginning of year	<u>4,135,673</u>	<u>4,135,673</u>	<u>5,655,377</u>	<u>1,519,704</u>	<u>4,564,117</u>
End of year	<u>\$ 945,389</u>	<u>\$ 945,389</u>	<u>\$ 7,424,571</u>	<u>\$ 6,479,182</u>	<u>\$ 5,655,377</u>

Clark County, Nevada
Air Quality Management
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Licenses and permits	\$ 5,350,000	\$ 5,350,000	\$ 7,266,770	\$ 1,916,770	\$ 7,695,377
Intergovernmental revenue	2,250,000	2,250,000	2,685,161	435,161	3,580,353
Fines and forfeitures	17,500	17,500	17,500	-	17,500
Interest	75,000	75,000	158,761	83,761	310,438
Other	-	-	20,144	20,144	198,122
Total revenues	7,692,500	7,692,500	10,148,336	2,455,836	11,801,790
Expenditures:					
Salaries and wages	6,556,472	7,332,150	6,615,947	(716,203)	6,818,382
Employee benefits	2,811,365	3,050,138	2,563,602	(486,536)	2,587,565
Services and supplies	4,350,430	3,335,979	2,348,943	(987,036)	3,734,472
Capital outlay	-	-	-	-	27,000
Total expenditures	13,718,267	13,718,267	11,528,492	(2,189,775)	13,167,419
Other financing uses:					
Transfers to other funds	-	800,000	800,000	-	-
Total expenditures and other financing uses	13,718,267	14,518,267	12,328,492	(2,189,775)	13,167,419
Deficiency of revenues under expenditures and other financing uses	(6,025,767)	(6,825,767)	(2,180,156)	4,645,611	(1,365,629)
Fund balance:					
Beginning of year	7,200,785	7,200,785	7,632,065	431,280	8,997,694
End of year	<u>\$ 1,175,018</u>	<u>\$ 375,018</u>	<u>\$ 5,451,909</u>	<u>\$ 5,076,891</u>	<u>\$ 7,632,065</u>

Clark County, Nevada
 Air Quality Transportation Tax
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 5,900,000	\$ 5,900,000	\$ 5,429,445	\$ (470,555)	\$ 5,996,892
Interest	60,000	60,000	196,583	136,583	273,747
Other	-	-	3,033	3,033	-
Total revenues	<u>5,960,000</u>	<u>5,960,000</u>	<u>5,629,061</u>	<u>(330,939)</u>	<u>6,270,639</u>
Expenditures:					
Salaries and wages	3,799,133	3,799,133	3,226,306	(572,827)	3,092,350
Employee benefits	1,588,759	1,588,759	1,267,899	(320,860)	1,194,772
Services and supplies	6,819,449	6,819,449	913,086	(5,906,363)	1,838,665
Capital outlay	-	-	400,641	400,641	316,409
Total expenditures	<u>12,207,341</u>	<u>12,207,341</u>	<u>5,807,932</u>	<u>(6,399,409)</u>	<u>6,442,196</u>
Deficiency of revenue under expenditures	(6,247,341)	(6,247,341)	(178,871)	6,068,470	(171,557)
Fund balance:					
Beginning of year	<u>6,247,341</u>	<u>6,247,341</u>	<u>8,941,479</u>	<u>2,694,138</u>	<u>9,113,036</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,762,608</u>	<u>\$ 8,762,608</u>	<u>\$ 8,941,479</u>

Clark County, Nevada
 Technology Fees
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 56,200	\$ 56,200	\$ 165,285	\$ 109,085	\$ 269,424
Other	-	-	58,684	58,684	-
Total revenues	<u>56,200</u>	<u>56,200</u>	<u>223,969</u>	<u>167,769</u>	<u>269,424</u>
Other financing sources:					
Transfers from other funds	<u>2,275,295</u>	<u>3,390,450</u>	<u>3,085,107</u>	<u>(305,343)</u>	<u>9,806,364</u>
Total revenues and other financing sources	<u>2,331,495</u>	<u>3,446,650</u>	<u>3,309,076</u>	<u>(137,574)</u>	<u>10,075,788</u>
Expenditures:					
Salaries and wages	763,547	788,547	729,504	(59,043)	565,731
Employee benefits	368,091	368,091	313,376	(54,715)	254,944
Services and supplies	4,593,073	4,419,200	2,281,622	(2,137,578)	3,147,145
Capital outlay	-	148,873	144,955	(3,918)	53,403
Total expenditures	<u>5,724,711</u>	<u>5,724,711</u>	<u>3,469,457</u>	<u>(2,255,254)</u>	<u>4,021,223</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(3,393,216)	(2,278,061)	(160,381)	2,117,680	6,054,565
Fund balance:					
Beginning of year	<u>3,393,216</u>	<u>3,393,216</u>	<u>6,054,565</u>	<u>2,661,349</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ 1,115,155</u>	<u>\$ 5,894,184</u>	<u>\$ 4,779,029</u>	<u>\$ 6,054,565</u>

Clark County, Nevada
Entitlements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 1,325,000	\$ 1,325,000	\$ 15,617,960	\$ 14,292,960	\$ 10,012,486
Interest	61,474	61,474	603,531	542,057	424,521
Total revenues	<u>1,386,474</u>	<u>1,386,474</u>	<u>16,221,491</u>	<u>14,835,017</u>	<u>10,437,007</u>
Other financing sources:					
Transfers from other funds	2,009,429	2,009,429	2,009,430	1	17,995,288
Total revenues and other financing sources	<u>3,395,903</u>	<u>3,395,903</u>	<u>18,230,921</u>	<u>14,835,018</u>	<u>28,432,295</u>
Expenditures:					
Salaries and wages	3,940,281	3,940,281	3,850,014	(90,267)	3,692,926
Employee benefits	1,781,952	1,781,952	1,640,499	(141,453)	1,515,183
Services and supplies	2,443,779	2,443,779	487,420	(1,956,359)	2,878,938
Total expenditures	<u>8,166,012</u>	<u>8,166,012</u>	<u>5,977,933</u>	<u>(2,188,079)</u>	<u>8,087,047</u>
Other financing uses:					
Transfers to other funds	313,928	313,928	304,818	(9,110)	211,021
Total expenditures and other financing uses	<u>8,479,940</u>	<u>8,479,940</u>	<u>6,282,751</u>	<u>(2,197,189)</u>	<u>8,298,068</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(5,084,037)	(5,084,037)	11,948,170	17,032,207	20,134,227
Fund balance:					
Beginning of year	<u>14,288,565</u>	<u>14,288,565</u>	<u>20,134,227</u>	<u>5,845,662</u>	<u>-</u>
End of year	<u>\$ 9,204,528</u>	<u>\$ 9,204,528</u>	<u>\$ 32,082,397</u>	<u>\$ 22,877,869</u>	<u>\$ 20,134,227</u>

Clark County, Nevada
Police Sales Tax Distribution
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 77,500,000	\$ 77,500,000	\$ 67,780,447	\$ (9,719,553)	\$ 74,556,172
Interest	138,000	138,000	52,612	(85,388)	119,133
Total revenues	<u>77,638,000</u>	<u>77,638,000</u>	<u>67,833,059</u>	<u>(9,804,941)</u>	<u>74,675,305</u>
Expenditures:					
Services and supplies	20,126,000	20,126,000	17,948,073	(2,177,927)	19,314,713
Total expenditures	<u>20,126,000</u>	<u>20,126,000</u>	<u>17,948,073</u>	<u>(2,177,927)</u>	<u>19,314,713</u>
Other financing uses:					
Transfers to other funds	57,512,000	57,512,000	49,884,986	(7,627,014)	55,360,592
Total expenditures and other financing uses	<u>77,638,000</u>	<u>77,638,000</u>	<u>67,833,059</u>	<u>(9,804,941)</u>	<u>74,675,305</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	-	-	-	-	-
Fund balance:					
Beginning of year	-	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Clark County, Nevada
LVMPD Police Sales Tax
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 5,900,000	\$ 5,900,000	\$ 3,693,904	\$ (2,206,096)	\$ 5,480,976
Other	-	-	9,737	9,737	-
Total revenues	<u>5,900,000</u>	<u>5,900,000</u>	<u>3,703,641</u>	<u>(2,196,359)</u>	<u>5,480,976</u>
Other financing sources:					
Transfers from other funds	57,512,000	57,512,000	49,884,986	(7,627,014)	55,360,592
Total revenues and other financing sources	<u>63,412,000</u>	<u>63,412,000</u>	<u>53,588,627</u>	<u>(9,823,373)</u>	<u>60,841,568</u>
Expenditures:					
Salaries and wages	37,885,387	37,885,387	36,045,093	(1,840,294)	28,444,988
Employee benefits	20,287,388	20,287,388	18,864,655	(1,422,733)	13,654,367
Services and supplies	5,451,733	5,451,733	2,403,566	(3,048,167)	4,381,763
Capital outlay	621,000	621,000	599,932	(21,068)	3,260,984
Total expenditures	<u>64,245,508</u>	<u>64,245,508</u>	<u>57,913,246</u>	<u>(6,332,262)</u>	<u>49,742,102</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(833,508)	(833,508)	(4,324,619)	(3,491,111)	11,099,466
Fund balance:					
Beginning of year	<u>149,733,359</u>	<u>149,733,359</u>	<u>148,633,279</u>	<u>(1,100,080)</u>	<u>137,533,813</u>
End of year	<u>\$ 148,899,851</u>	<u>\$ 148,899,851</u>	<u>\$ 144,308,660</u>	<u>\$ (4,591,191)</u>	<u>\$ 148,633,279</u>

Clark County, Nevada
LVMPD Shared State Forfeitures
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Fines and forfeitures	\$ 300,000	\$ 2,297,710	\$ 1,622,393	\$ (675,317)	\$ 1,074,769
Interest	5,500	10,576	25,108	14,532	12,381
Other	14,000	132,382	115,776	(16,606)	35,957
Total revenues	<u>319,500</u>	<u>2,440,668</u>	<u>1,763,277</u>	<u>(677,391)</u>	<u>1,123,107</u>
Expenditures:					
Salaries and wages	-	46,030	74,586	28,556	42,032
Employee benefits	-	14,994	23,541	8,547	14,094
Services and supplies	319,500	1,879,131	1,306,224	(572,907)	814,293
Total expenditures	<u>319,500</u>	<u>1,940,155</u>	<u>1,404,351</u>	<u>(535,804)</u>	<u>870,419</u>
Other financing uses:					
Transfers to other funds	-	500,513	358,926	(141,587)	252,688
Total expenditures and other financing uses	<u>319,500</u>	<u>2,440,668</u>	<u>1,763,277</u>	<u>(677,391)</u>	<u>1,123,107</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	-	-	-	-	-
Fund balance:					
Beginning of year	-	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Clark County, Nevada
Fort Mohave Valley Development
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 252,000	\$ 252,000	\$ 304,393	\$ 52,393	\$ 405,672
Other	-	-	24,390	24,390	24,390
Total revenues	<u>252,000</u>	<u>252,000</u>	<u>328,783</u>	<u>76,783</u>	<u>430,062</u>
Other financing sources:					
Transfers from other funds	-	938,653	935,373	(3,280)	-
Total revenues and other financing sources	<u>252,000</u>	<u>1,190,653</u>	<u>1,264,156</u>	<u>73,503</u>	<u>430,062</u>
Expenditures:					
Salaries and wages	71,100	71,100	-	(71,100)	-
Employee benefits	30,811	30,811	-	(30,811)	-
Services and supplies	97,020	97,020	18,339	(78,681)	66,970
Total expenditures	<u>198,931</u>	<u>198,931</u>	<u>18,339</u>	<u>(180,592)</u>	<u>66,970</u>
Other financing uses:					
Transfers to other funds	6,774,438	6,774,438	-	(6,774,438)	-
Total expenditures and other financing uses	<u>6,973,369</u>	<u>6,973,369</u>	<u>18,339</u>	<u>(6,955,030)</u>	<u>66,970</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(6,721,369)	(5,782,716)	1,245,817	7,028,533	363,092
Fund balance:					
Beginning of year	<u>10,099,989</u>	<u>10,099,989</u>	<u>10,182,581</u>	<u>82,592</u>	<u>9,819,489</u>
End of year	<u>\$ 3,378,620</u>	<u>\$ 4,317,273</u>	<u>\$ 11,428,398</u>	<u>\$ 7,111,125</u>	<u>\$ 10,182,581</u>

Clark County, Nevada
 Clark County Redevelopment Agency
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ -	\$ -	\$ 128,399	\$ 128,399	\$ 14,749,516
Intergovernmental revenue	-	-	-	-	184,000
Interest	500,000	500,000	292,513	(207,487)	1,382,493
Other	-	-	1	1	170
Total revenues	500,000	500,000	420,913	(79,087)	16,316,179
Expenditures:					
Salaries and wages	137,672	137,672	-	(137,672)	136,443
Employee benefits	45,232	45,232	-	(45,232)	42,956
Services and supplies	35,546,109	18,590,277	18,710,094	119,817	376,766
Total expenditures	35,729,013	18,773,181	18,710,094	(63,087)	556,165
Other financing uses:					
Transfers to other funds	-	20,256,592	20,256,592	-	-
Total expenditures and other financing uses	35,729,013	39,029,773	38,966,686	(63,087)	556,165
Excess (deficiency) of revenues over (under) expenditures and other financing uses	(35,229,013)	(38,529,773)	(38,545,773)	(16,000)	15,760,014
Fund balance:					
Beginning of year	35,229,013	38,529,773	38,545,773	16,000	22,785,759
End of year	\$ -	\$ -	\$ -	\$ -	\$ 38,545,773

Clark County, Nevada
Habitat Conservation
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Licenses and permits	\$ 980,000	\$ 980,000	\$ 413,426	\$ (566,574)	\$ 840,272
Intergovernmental revenue	9,000,000	9,000,000	2,617,235	(6,382,765)	11,620,704
Interest	1,000,000	1,000,000	1,630,187	630,187	2,346,765
Other	-	-	86	86	-
Total revenues	<u>10,980,000</u>	<u>10,980,000</u>	<u>4,660,934</u>	<u>(6,319,066)</u>	<u>14,807,741</u>
Expenditures:					
Salaries and wages	1,334,288	1,334,288	1,057,927	(276,361)	1,162,018
Employee benefits	546,646	546,646	403,140	(143,506)	409,841
Services and supplies	61,040,466	61,040,466	5,932,324	(55,108,142)	8,039,993
Capital outlay	-	-	-	-	19,710
Total expenditures	<u>62,921,400</u>	<u>62,921,400</u>	<u>7,393,391</u>	<u>(55,528,009)</u>	<u>9,631,562</u>
Excess (deficiency) of revenues over (under) expenditures	(51,941,400)	(51,941,400)	(2,732,457)	49,208,943	5,176,179
Fund balance:					
Beginning of year	<u>57,641,400</u>	<u>57,641,400</u>	<u>62,606,765</u>	<u>4,965,365</u>	<u>57,430,586</u>
End of year	<u>\$ 5,700,000</u>	<u>\$ 5,700,000</u>	<u>\$ 59,874,308</u>	<u>\$ 54,174,308</u>	<u>\$ 62,606,765</u>

Clark County, Nevada
Child Welfare
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 69,203,086	\$ 73,363,304	\$ 66,048,314	\$ (7,314,990)	\$ 56,607,185
Charges for services	106,072	71,154	82,611	11,457	62,294
Interest	52,500	52,500	235,920	183,420	147,034
Other	235,901	158,699	146,974	(11,725)	548,385
Total revenues	<u>69,597,559</u>	<u>73,645,657</u>	<u>66,513,819</u>	<u>(7,131,838)</u>	<u>57,364,898</u>
Other financing sources:					
Transfers from other funds	500,000	500,000	500,000	-	500,000
Total revenues and other financing sources	<u>70,097,559</u>	<u>74,145,657</u>	<u>67,013,819</u>	<u>(7,131,838)</u>	<u>57,864,898</u>
Expenditures:					
Salaries and wages	17,099,805	17,099,805	15,343,249	(1,756,556)	14,971,363
Employee benefits	6,088,340	5,955,126	6,799,432	844,306	6,289,704
Services and supplies	47,863,871	51,948,834	43,752,980	(8,195,854)	36,658,012
Capital outlay	-	96,349	95,864	(485)	451,183
Total expenditures	<u>71,052,016</u>	<u>75,100,114</u>	<u>65,991,525</u>	<u>(9,108,589)</u>	<u>58,370,262</u>
Other financing uses:					
Transfers to other funds	9,429	9,429	9,429	-	31,604
Total expenditures and other financing uses	<u>71,061,445</u>	<u>75,109,543</u>	<u>66,000,954</u>	<u>(9,108,589)</u>	<u>58,401,866</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(963,886)	(963,886)	1,012,865	1,976,751	(536,968)
Fund balance:					
Beginning of year	<u>5,963,886</u>	<u>5,963,886</u>	<u>3,487,141</u>	<u>(2,476,745)</u>	<u>4,024,109</u>
End of year	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 4,500,006</u>	<u>\$ (499,994)</u>	<u>\$ 3,487,141</u>

Clark County, Nevada
 Medical Assistance to Indigent Persons
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 75,966,577	\$ 75,966,577	\$ 77,109,628	\$ 1,143,051	\$ 78,665,221
Interest	45,344	16,138	413,853	397,715	579,465
Total revenues	<u>76,011,921</u>	<u>75,982,715</u>	<u>77,523,481</u>	<u>1,540,766</u>	<u>79,244,686</u>
Other financing sources:					
Transfers from other funds	-	1,605,166	1,605,166	-	-
Total revenues and other financing sources	<u>76,011,921</u>	<u>77,587,881</u>	<u>79,128,647</u>	<u>1,540,766</u>	<u>79,244,686</u>
Expenditures:					
Services and supplies	76,011,921	77,580,206	75,278,064	(2,302,142)	79,244,686
Total expenditures	<u>76,011,921</u>	<u>77,580,206</u>	<u>75,278,064</u>	<u>(2,302,142)</u>	<u>79,244,686</u>
Excess of revenues and other financing sources over expenditures	-	7,675	3,850,583	3,842,908	-
Fund balance:					
Beginning of year	-	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ 7,675</u>	<u>\$ 3,850,583</u>	<u>\$ 3,842,908</u>	<u>\$ -</u>

Clark County, Nevada
Emergency 9-1-1 System
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 2,812,720	\$ 2,812,720	\$ 2,867,002	\$ 54,282	\$ 2,920,749
Interest	57,843	57,843	28,591	(29,252)	43,939
Total revenues	<u>2,870,563</u>	<u>2,870,563</u>	<u>2,895,593</u>	<u>25,030</u>	<u>2,964,688</u>
Other financing sources:					
Transfers from other funds	-	-	74,659	74,659	-
Total revenues and other financing sources	<u>2,870,563</u>	<u>2,870,563</u>	<u>2,970,252</u>	<u>99,689</u>	<u>2,964,688</u>
Expenditures:					
Salaries and wages	2,452,733	2,452,733	1,851,173	(601,560)	2,196,207
Employee benefits	800,221	800,221	677,655	(122,566)	743,389
Services and supplies	4,700	4,700	275	(4,425)	1,971
Total expenditures	<u>3,257,654</u>	<u>3,257,654</u>	<u>2,529,103</u>	<u>(728,551)</u>	<u>2,941,567</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(387,091)	(387,091)	441,149	828,240	23,121
Fund balance:					
Beginning of year	<u>778,405</u>	<u>778,405</u>	<u>810,049</u>	<u>31,644</u>	<u>786,928</u>
End of year	<u>\$ 391,314</u>	<u>\$ 391,314</u>	<u>\$ 1,251,198</u>	<u>\$ 859,884</u>	<u>\$ 810,049</u>

Clark County, Nevada
Tax Receiver
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 8,000	\$ 8,000	\$ 36,105	\$ 28,105	\$ 45,760
Other	400,000	400,000	962,606	562,606	524,449
Total revenues	<u>408,000</u>	<u>408,000</u>	<u>998,711</u>	<u>590,711</u>	<u>570,209</u>
Expenditures:					
Services and supplies	1,461,361	1,461,361	413,331	(1,048,030)	612,921
Total expenditures	<u>1,461,361</u>	<u>1,461,361</u>	<u>413,331</u>	<u>(1,048,030)</u>	<u>612,921</u>
Other financing uses:					
Transfers to other funds	17,000	17,000	-	(17,000)	-
Total expenditures and other financing uses	<u>1,478,361</u>	<u>1,478,361</u>	<u>413,331</u>	<u>(1,065,030)</u>	<u>612,921</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	(1,070,361)	(1,070,361)	585,380	1,655,741	(42,712)
Fund balance:					
Beginning of year	<u>1,070,361</u>	<u>1,070,361</u>	<u>1,037,436</u>	<u>(32,925)</u>	<u>1,080,148</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,622,816</u>	<u>\$ 1,622,816</u>	<u>\$ 1,037,436</u>

Clark County, Nevada
County Donations
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ -	\$ -	\$ 157,776	\$ 157,776	\$ 243,191
Interest	11,599	11,599	38,266	26,667	46,323
Other	245,725	245,725	105,877	(139,848)	166,479
Total revenues	<u>257,324</u>	<u>257,324</u>	<u>301,919</u>	<u>44,595</u>	<u>455,993</u>
Expenditures:					
Salaries and wages	-	20,000	3,245	(16,755)	-
Services and supplies	1,379,299	1,326,814	172,624	(1,154,190)	127,688
Capital outlay	-	10,234	10,234	-	12,629
Total expenditures	<u>1,379,299</u>	<u>1,357,048</u>	<u>186,103</u>	<u>(1,170,945)</u>	<u>140,317</u>
Other financing uses:					
Transfers to other funds	-	22,251	22,250	(1)	-
Total expenditures and other financing uses	<u>1,379,299</u>	<u>1,379,299</u>	<u>208,353</u>	<u>(1,170,946)</u>	<u>140,317</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	(1,121,975)	(1,121,975)	93,566	1,215,541	315,676
Fund balance:					
Beginning of year	<u>1,121,975</u>	<u>1,121,975</u>	<u>1,317,867</u>	<u>195,892</u>	<u>1,002,191</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,411,433</u>	<u>\$ 1,411,433</u>	<u>\$ 1,317,867</u>

Clark County, Nevada
 Fire Prevention Bureau
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ 3,788,049	\$ 3,788,049	\$ 4,169,639	\$ 381,590	\$ 5,278,592
Interest	143,910	143,910	237,241	93,331	431,827
Other	627,067	627,067	4,491	(622,576)	24,820
Total revenues	<u>4,559,026</u>	<u>4,559,026</u>	<u>4,411,371</u>	<u>(147,655)</u>	<u>5,735,239</u>
Other financing sources:					
Transfers from other funds	4,800,000	4,800,000	4,800,000	-	4,800,000
Total revenues and other financing sources	<u>9,359,026</u>	<u>9,359,026</u>	<u>9,211,371</u>	<u>(147,655)</u>	<u>10,535,239</u>
Expenditures:					
Salaries and wages	7,662,866	7,662,866	7,285,602	(377,264)	6,606,205
Employee benefits	2,680,462	2,680,462	2,629,609	(50,853)	2,393,268
Services and supplies	6,321,208	6,321,208	830,458	(5,490,750)	766,597
Capital outlay	700,000	700,000	-	(700,000)	346,343
Total expenditures	<u>17,364,536</u>	<u>17,364,536</u>	<u>10,745,669</u>	<u>(6,618,867)</u>	<u>10,112,413</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(8,005,510)	(8,005,510)	(1,534,298)	6,471,212	422,826
Fund balance:					
Beginning of year	<u>9,510,318</u>	<u>9,510,318</u>	<u>10,587,343</u>	<u>1,077,025</u>	<u>10,164,517</u>
End of year	<u>\$ 1,504,808</u>	<u>\$ 1,504,808</u>	<u>\$ 9,053,045</u>	<u>\$ 7,548,237</u>	<u>\$ 10,587,343</u>

Clark County, Nevada
LVMPD Seized Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 2,359	\$ 2,359	\$ 33,336	\$ 30,977	\$ 18,052
Total revenues	<u>2,359</u>	<u>2,359</u>	<u>33,336</u>	<u>30,977</u>	<u>18,052</u>
Expenditures:					
Services and supplies	36,180	36,180	142	(36,038)	154
Total expenditures	<u>36,180</u>	<u>36,180</u>	<u>142</u>	<u>(36,038)</u>	<u>154</u>
Excess (deficiency) of revenues over (under) expenditures	(33,821)	(33,821)	33,194	67,015	17,898
Fund balance:					
Beginning of year	<u>33,821</u>	<u>33,821</u>	<u>50,001</u>	<u>16,180</u>	<u>32,103</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,195</u>	<u>\$ 83,195</u>	<u>\$ 50,001</u>

Clark County, Nevada
County Licensing Applications
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Licenses and permits	\$ 1,000,000	\$ 1,000,000	\$ -	\$ (1,000,000)	\$ -
Interest	175,366	175,366	189,288	13,922	588,285
Total revenues	<u>1,175,366</u>	<u>1,175,366</u>	<u>189,288</u>	<u>(986,078)</u>	<u>588,285</u>
Expenditures:					
Services and supplies	8,850,638	8,850,638	7,147,011	(1,703,627)	32,852
Total expenditures	<u>8,850,638</u>	<u>8,850,638</u>	<u>7,147,011</u>	<u>(1,703,627)</u>	<u>32,852</u>
Other financing uses:					
Transfers to other funds	350,733	350,733	-	(350,733)	-
Total expenditures and other financing uses	<u>9,201,371</u>	<u>9,201,371</u>	<u>7,147,011</u>	<u>(2,054,360)</u>	<u>32,852</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	(8,026,005)	(8,026,005)	(6,957,723)	1,068,282	555,433
Fund balance:					
Beginning of year	<u>8,026,005</u>	<u>8,026,005</u>	<u>8,157,291</u>	<u>131,286</u>	<u>7,601,858</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,199,568</u>	<u>\$ 1,199,568</u>	<u>\$ 8,157,291</u>

Clark County, Nevada
Satellite Detention Center
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 1,000,000	\$ 1,000,000	\$ 993,094	\$ (6,906)	\$ 1,039,634
Total revenues	<u>1,000,000</u>	<u>1,000,000</u>	<u>993,094</u>	<u>(6,906)</u>	<u>1,039,634</u>
Other financing sources:					
Transfers from other funds	-	11,347,090	11,347,090	-	28,297,015
Total revenues and other financing sources	<u>1,000,000</u>	<u>12,347,090</u>	<u>12,340,184</u>	<u>(6,906)</u>	<u>29,336,649</u>
Expenditures:					
Salaries and wages	2,500,000	2,500,000	16,539	(2,483,461)	822,397
Employee benefits	1,300,000	1,300,000	36,711	(1,263,289)	1,232,645
Services and supplies	11,500,000	11,500,000	10,433,409	(1,066,591)	37,281
Capital outlay	151,797	151,797	-	(151,797)	-
Total expenditures	<u>15,451,797</u>	<u>15,451,797</u>	<u>10,486,659</u>	<u>(4,965,138)</u>	<u>2,092,323</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(14,451,797)	(3,104,707)	1,853,525	4,958,232	27,244,326
Fund balance:					
Beginning of year	<u>26,786,790</u>	<u>26,786,790</u>	<u>42,626,235</u>	<u>15,839,445</u>	<u>15,381,909</u>
End of year	<u>\$ 12,334,993</u>	<u>\$ 23,682,083</u>	<u>\$ 44,479,760</u>	<u>\$ 20,797,677</u>	<u>\$ 42,626,235</u>

Clark County, Nevada
Special Improvement District Administration
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ 430,000	\$ 430,000	\$ 664,312	\$ 234,312	\$ 529,417
Interest	200	200	12,437	12,237	1,364
Other	-	-	7,748	7,748	-
Total revenues	<u>430,200</u>	<u>430,200</u>	<u>684,497</u>	<u>254,297</u>	<u>530,781</u>
Other financing sources:					
Transfers from other funds	-	584	584	-	-
Total revenues and other financing sources	<u>430,200</u>	<u>430,784</u>	<u>685,081</u>	<u>254,297</u>	<u>530,781</u>
Expenditures:					
Salaries and wages	352,017	352,017	261,531	(90,486)	261,858
Employee benefits	179,305	179,305	118,481	(60,824)	113,229
Services and supplies	49,673	49,673	-	(49,673)	17,084
Total expenditures	<u>580,995</u>	<u>580,995</u>	<u>380,012</u>	<u>(200,983)</u>	<u>392,171</u>
Other financing uses:					
Transfers to other funds	-	-	-	-	4,500
Total expenditures and other financing uses	<u>580,995</u>	<u>580,995</u>	<u>380,012</u>	<u>(200,983)</u>	<u>396,671</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(150,795)	(150,211)	305,069	455,280	134,110
Fund balance:					
Beginning of year	<u>150,795</u>	<u>150,795</u>	<u>296,703</u>	<u>145,908</u>	<u>162,593</u>
End of year	<u>\$ -</u>	<u>\$ 584</u>	<u>\$ 601,772</u>	<u>\$ 601,188</u>	<u>\$ 296,703</u>

Clark County, Nevada
Special Assessment Maintenance
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Special assessments	\$ 1,185,000	\$ 1,185,000	\$ 1,258,010	\$ 73,010	\$ 1,748,141
Charges for services	-	-	-	-	18
Interest	45,700	45,700	60,665	14,965	87,914
Other	-	-	-	-	35,084
Total revenues	<u>1,230,700</u>	<u>1,230,700</u>	<u>1,318,675</u>	<u>87,975</u>	<u>1,871,157</u>
Expenditures:					
Services and supplies	3,060,356	3,060,356	1,674,180	(1,386,176)	1,207,627
Interest	-	-	-	-	7,478
Total expenditures	<u>3,060,356</u>	<u>3,060,356</u>	<u>1,674,180</u>	<u>(1,386,176)</u>	<u>1,215,105</u>
Excess (deficiency) of revenues over (under) expenditures	(1,829,656)	(1,829,656)	(355,505)	1,474,151	656,052
Fund balance:					
Beginning of year	<u>1,829,656</u>	<u>1,829,656</u>	<u>2,194,308</u>	<u>364,652</u>	<u>1,538,256</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,838,803</u>	<u>\$ 1,838,803</u>	<u>\$ 2,194,308</u>

Clark County, Nevada
Veterinary Service
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ 85,000	\$ 85,000	\$ 74,120	\$ (10,880)	\$ 111,860
Interest	835	835	3,458	2,623	4,078
Other	30,000	30,000	36,843	6,843	40,788
Total revenues	<u>115,835</u>	<u>115,835</u>	<u>114,421</u>	<u>(1,414)</u>	<u>156,726</u>
Expenditures:					
Salaries and wages	11,997	11,997	12,496	499	11,839
Employee benefits	426	426	319	(107)	420
Services and supplies	259,404	259,404	45,213	(214,191)	143,259
Total expenditures	<u>271,827</u>	<u>271,827</u>	<u>58,028</u>	<u>(213,799)</u>	<u>155,518</u>
Other financing uses:					
Transfers to other funds	1,670	1,670	-	(1,670)	-
Total expenditures and other financing uses	<u>273,497</u>	<u>273,497</u>	<u>58,028</u>	<u>(215,469)</u>	<u>155,518</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	(157,662)	(157,662)	56,393	214,055	1,208
Fund balance:					
Beginning of year	<u>157,662</u>	<u>157,662</u>	<u>88,635</u>	<u>(69,027)</u>	<u>87,427</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 145,028</u>	<u>\$ 145,028</u>	<u>\$ 88,635</u>

Clark County, Nevada
Justice Court Bail
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ 7,000,000	\$ 7,000,000	\$ 7,128,967	\$ 128,967	\$ 9,401,756
Interest	150,000	150,000	187,678	37,678	270,209
Total revenues	<u>7,150,000</u>	<u>7,150,000</u>	<u>7,316,645</u>	<u>166,645</u>	<u>9,671,965</u>
Expenditures:					
Services and supplies	13,577,868	13,577,868	7,457,562	(6,120,306)	8,568,785
Total expenditures	<u>13,577,868</u>	<u>13,577,868</u>	<u>7,457,562</u>	<u>(6,120,306)</u>	<u>8,568,785</u>
Other financing uses:					
Transfers to other funds	200,000	200,000	-	(200,000)	-
Total expenditures and other financing uses	<u>13,777,868</u>	<u>13,777,868</u>	<u>7,457,562</u>	<u>(6,320,306)</u>	<u>8,568,785</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	(6,627,868)	(6,627,868)	(140,917)	6,486,951	1,103,180
Fund balance:					
Beginning of year	<u>6,627,868</u>	<u>6,627,868</u>	<u>4,728,164</u>	<u>(1,899,704)</u>	<u>3,624,984</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,587,247</u>	<u>\$ 4,587,247</u>	<u>\$ 4,728,164</u>

Clark County, Nevada
Southern Nevada Area Communications Council
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 75,765	\$ 75,765	\$ 197,489	\$ 121,724	\$ 308,433
Other	1,500,000	1,500,000	1,436,845	(63,155)	1,682,941
Total revenues	<u>1,575,765</u>	<u>1,575,765</u>	<u>1,634,334</u>	<u>58,569</u>	<u>1,991,374</u>
Expenditures:					
Salaries and wages	279,058	279,058	242,944	(36,114)	260,226
Employee benefits	89,396	89,396	64,515	(24,881)	92,083
Services and supplies	6,727,908	5,259,782	1,003,619	(4,256,163)	837,429
Capital outlay	-	1,468,126	1,436,601	(31,525)	178,411
Total expenditures	<u>7,096,362</u>	<u>7,096,362</u>	<u>2,747,679</u>	<u>(4,348,683)</u>	<u>1,368,149</u>
Excess (deficiency) of revenues over (under) expenditures	(5,520,597)	(5,520,597)	(1,113,345)	4,407,252	623,225
Fund balance:					
Beginning of year	<u>5,520,597</u>	<u>5,520,597</u>	<u>7,641,137</u>	<u>2,120,540</u>	<u>7,017,912</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,527,792</u>	<u>\$ 6,527,792</u>	<u>\$ 7,641,137</u>

Clark County, Nevada
 Court Collection Fees
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ 1,339,400	\$ 1,339,400	\$ 2,984,389	\$ 1,644,989	\$ 1,561,774
Interest	16,855	16,855	96,690	79,835	87,988
Other	-	-	8,933	8,933	-
Total revenues	<u>1,356,255</u>	<u>1,356,255</u>	<u>3,090,012</u>	<u>1,733,757</u>	<u>1,649,762</u>
Other financing sources:					
Transfers from other funds	-	61	61	-	1,699,896
Total revenues and other financing sources	<u>1,356,255</u>	<u>1,356,316</u>	<u>3,090,073</u>	<u>1,733,757</u>	<u>3,349,658</u>
Expenditures:					
Salaries and wages	321,634	418,546	365,356	(53,190)	249,620
Employee benefits	139,595	162,887	189,680	26,793	115,986
Services and supplies	3,164,614	3,044,410	1,274,997	(1,769,413)	538,121
Total expenditures	<u>3,625,843</u>	<u>3,625,843</u>	<u>1,830,033</u>	<u>(1,795,810)</u>	<u>903,727</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(2,269,588)	(2,269,527)	1,260,040	3,529,567	2,445,931
Fund balance:					
Beginning of year	<u>2,269,588</u>	<u>2,269,588</u>	<u>2,445,931</u>	<u>176,343</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ 3,705,971</u>	<u>\$ 3,705,910</u>	<u>\$ 2,445,931</u>

Clark County, Nevada
In-Transit
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 639,984	\$ 639,984	\$ 911,884	\$ 271,900	\$ 1,864,550
Other	-	-	153,933	153,933	688,044
Total revenues	<u>639,984</u>	<u>639,984</u>	<u>1,065,817</u>	<u>425,833</u>	<u>2,552,594</u>
Expenditures:					
Services and supplies	1,442,537	1,442,537	1,140,621	(301,916)	78,334
Total expenditures	<u>1,442,537</u>	<u>1,442,537</u>	<u>1,140,621</u>	<u>(301,916)</u>	<u>78,334</u>
Other financing uses:					
Transfers to other funds	1,279,968	1,279,968	-	(1,279,968)	-
Total expenditures and other financing uses	<u>2,722,505</u>	<u>2,722,505</u>	<u>1,140,621</u>	<u>(1,581,884)</u>	<u>78,334</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	(2,082,521)	(2,082,521)	(74,804)	2,007,717	2,474,260
Fund balance:					
Beginning of year	<u>2,082,521</u>	<u>2,082,521</u>	<u>7,238,027</u>	<u>5,155,506</u>	<u>4,763,767</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,163,223</u>	<u>\$ 7,163,223</u>	<u>\$ 7,238,027</u>

Clark County, Nevada
American Recovery and Reinvestment Act
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ -	\$ 34,209,387	\$ 2,568,701	\$ (31,640,686)	\$ -
Interest	-	-	87,138	87,138	-
Total revenues	-	34,209,387	2,655,839	(31,553,548)	-
Other financing sources:					
Transfers from other funds	-	3,000,000	3,000,000	-	-
Total revenues and other financing sources	-	37,209,387	5,655,839	(31,553,548)	-
Expenditures:					
Salaries and wages	-	1,316,552	65,934	(1,250,618)	-
Employee benefits	-	364,746	38,317	(326,429)	-
Services and supplies	-	10,694,126	1,851,521	(8,842,605)	-
Capital outlay	-	21,855,963	631,397	(21,224,566)	-
Total expenditures	-	34,231,387	2,587,169	(31,644,218)	-
Excess of revenues and other financing sources over expenditures	-	2,978,000	3,068,670	90,670	-
Fund balance:					
Beginning of year	-	-	-	-	-
End of year	\$ -	\$ 2,978,000	\$ 3,068,670	\$ 90,670	\$ -

Clark County, Nevada
District Court Special Filing Fees
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ -	\$ 7,900,000	\$ 8,470,962	\$ 570,962	\$ -
Interest	-	-	140,816	140,816	-
Total revenues	<u>-</u>	<u>7,900,000</u>	<u>8,611,778</u>	<u>711,778</u>	<u>-</u>
Expenditures:					
Services and supplies	-	1,000	16	(984)	-
Capital outlay	-	7,899,000	592,298	(7,306,702)	-
Total expenditures	<u>-</u>	<u>7,900,000</u>	<u>592,314</u>	<u>(7,307,686)</u>	<u>-</u>
Excess of revenues over expenditures	-	-	8,019,464	8,019,464	-
Fund balance:					
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,019,464</u></u>	<u><u>\$ 8,019,464</u></u>	<u><u>\$ -</u></u>

Clark County, Nevada
 Bunkerville Town
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 9,816	\$ 9,816	\$ 9,400	\$ (416)	\$ 8,708
Intergovernmental revenue	517,320	517,320	485,397	(31,923)	513,627
Interest	-	-	-	-	(216)
Total revenues	<u>527,136</u>	<u>527,136</u>	<u>494,797</u>	<u>(32,339)</u>	<u>522,119</u>
Other financing uses:					
Transfers to other funds	527,200	527,200	492,330	(34,870)	549,406
Total other financing uses	<u>527,200</u>	<u>527,200</u>	<u>492,330</u>	<u>(34,870)</u>	<u>549,406</u>
Excess (deficiency) of revenues over (under) other financing uses	(64)	(64)	2,467	2,531	(27,287)
Fund balance:					
Beginning of year	<u>75,965</u>	<u>75,965</u>	<u>126,363</u>	<u>50,398</u>	<u>153,650</u>
End of year	<u>\$ 75,901</u>	<u>\$ 75,901</u>	<u>\$ 128,830</u>	<u>\$ 52,929</u>	<u>\$ 126,363</u>

Clark County, Nevada
Clark County Fire Service District
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 88,331,664	\$ 88,331,664	\$ 87,774,683	\$ (556,981)	\$ 87,918,085
Intergovernmental revenue	41,500,000	41,500,000	36,353,065	(5,146,935)	39,906,967
Interest	-	-	-	-	179,183
Total revenues	<u>129,831,664</u>	<u>129,831,664</u>	<u>124,127,748</u>	<u>(5,703,916)</u>	<u>128,004,235</u>
Other financing sources:					
Transfers from other funds	-	3,546,296	3,546,296	-	-
Total revenues and other financing sources	<u>129,831,664</u>	<u>133,377,960</u>	<u>127,674,044</u>	<u>(5,703,916)</u>	<u>128,004,235</u>
Other financing uses:					
Transfers to other funds	<u>126,926,168</u>	<u>131,726,168</u>	<u>131,726,168</u>	-	<u>120,518,490</u>
Total other financing uses	<u>126,926,168</u>	<u>131,726,168</u>	<u>131,726,168</u>	-	<u>120,518,490</u>
Excess (deficiency) of revenues and other financing sources over (under) other financing uses	2,905,496	1,651,792	(4,052,124)	(5,703,916)	7,485,745
Fund balance:					
Beginning of year	<u>24,667,204</u>	<u>25,937,863</u>	<u>34,601,651</u>	<u>8,663,788</u>	<u>27,115,906</u>
End of year	<u>\$ 27,572,700</u>	<u>\$ 27,589,655</u>	<u>\$ 30,549,527</u>	<u>\$ 2,959,872</u>	<u>\$ 34,601,651</u>

Clark County, Nevada
Enterprise Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 14,475,091	\$ 14,475,091	\$ 14,284,204	\$ (190,887)	\$ 15,568,736
Licenses and permits	610,000	610,000	811,248	201,248	683,020
Intergovernmental revenue	4,122,975	4,122,975	2,808,737	(1,314,238)	3,579,739
Interest	-	-	-	-	8,534
Total revenues	<u>19,208,066</u>	<u>19,208,066</u>	<u>17,904,189</u>	<u>(1,303,877)</u>	<u>19,840,029</u>
Other financing uses:					
Transfers to other funds	19,200,000	19,200,000	18,200,000	(1,000,000)	18,259,851
Total other financing uses	<u>19,200,000</u>	<u>19,200,000</u>	<u>18,200,000</u>	<u>(1,000,000)</u>	<u>18,259,851</u>
Excess (deficiency) of revenues over (under) other financing uses	8,066	8,066	(295,811)	(303,877)	1,580,178
Fund balance:					
Beginning of year	<u>3,831,109</u>	<u>3,831,109</u>	<u>4,077,286</u>	<u>246,177</u>	<u>2,497,108</u>
End of year	<u>\$ 3,839,175</u>	<u>\$ 3,839,175</u>	<u>\$ 3,781,475</u>	<u>\$ (57,700)</u>	<u>\$ 4,077,286</u>

Clark County, Nevada
Indian Springs Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 3,938	\$ 3,938	\$ 2,708	\$ (1,230)	\$ 2,799
Licenses and permits	11,000	11,000	9,571	(1,429)	15,900
Interest	-	-	-	-	56
Total revenues	<u>14,938</u>	<u>14,938</u>	<u>12,279</u>	<u>(2,659)</u>	<u>18,755</u>
Other financing uses:					
Transfers to other funds	<u>17,935</u>	<u>17,935</u>	<u>17,750</u>	<u>(185)</u>	<u>12,395</u>
Total other financing uses	<u>17,935</u>	<u>17,935</u>	<u>17,750</u>	<u>(185)</u>	<u>12,395</u>
Excess (deficiency) of revenues over (under) other financing uses	(2,997)	(2,997)	(5,471)	(2,474)	6,360
Fund balance:					
Beginning of year	<u>2,997</u>	<u>2,997</u>	<u>7,862</u>	<u>4,865</u>	<u>1,502</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,391</u>	<u>\$ 2,391</u>	<u>\$ 7,862</u>

Clark County, Nevada
Laughlin Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 3,913,919	\$ 3,913,919	\$ 3,913,112	\$ (807)	\$ 4,003,176
Licenses and permits	1,000,000	1,000,000	1,240,545	240,545	1,808,210
Intergovernmental revenue	5,368,975	5,368,975	5,455,737	86,762	5,984,827
Interest	-	-	165,423	165,423	216,050
Other	-	-	52,592	52,592	5,284
Total revenues	<u>10,282,894</u>	<u>10,282,894</u>	<u>10,827,409</u>	<u>544,515</u>	<u>12,017,547</u>
Expenditures:					
Salaries and wages	7,616,463	8,391,463	8,339,620	(51,843)	7,436,118
Employee benefits	3,159,914	3,859,914	3,231,283	(628,631)	2,895,465
Services and supplies	1,701,536	1,901,536	549,710	(1,351,826)	605,009
Total expenditures	<u>12,477,913</u>	<u>14,152,913</u>	<u>12,120,613</u>	<u>(2,032,300)</u>	<u>10,936,592</u>
Excess (deficiency) of revenues over (under) expenditures	(2,195,019)	(3,870,019)	(1,293,204)	2,576,815	1,080,955
Fund balance:					
Beginning of year	<u>5,055,923</u>	<u>5,055,923</u>	<u>6,816,270</u>	<u>1,760,347</u>	<u>5,735,315</u>
End of year	<u>\$ 2,860,904</u>	<u>\$ 1,185,904</u>	<u>\$ 5,523,066</u>	<u>\$ 4,337,162</u>	<u>\$ 6,816,270</u>

Clark County, Nevada
Moapa Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 72,520	\$ 88,260	\$ 73,198	\$ (15,062)	\$ 71,794
Licenses and permits	-	-	1,146	1,146	1,555
Interest	-	-	-	-	789
Total revenues	<u>72,520</u>	<u>88,260</u>	<u>74,344</u>	<u>(13,916)</u>	<u>74,138</u>
Expenditures:					
Salaries and wages	25,766	25,766	14,287	(11,479)	17,132
Employee benefits	915	915	279	(636)	546
Services and supplies	6,920	9,863	7,144	(2,719)	6,522
Total expenditures	<u>33,601</u>	<u>36,544</u>	<u>21,710</u>	<u>(14,834)</u>	<u>24,200</u>
Other financing uses:					
Transfers to other funds	47,628	62,122	46,842	(15,280)	51,807
Total expenditures and other financing uses	<u>81,229</u>	<u>98,666</u>	<u>68,552</u>	<u>(30,114)</u>	<u>76,007</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	(8,709)	(10,406)	5,792	16,198	(1,869)
Fund balance:					
Beginning of year	<u>8,709</u>	<u>10,406</u>	<u>10,406</u>	<u>-</u>	<u>12,275</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,198</u>	<u>\$ 16,198</u>	<u>\$ 10,406</u>

Clark County, Nevada
Moapa Valley Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 40,848	\$ 40,848	\$ 40,631	\$ (217)	\$ 38,594
Licenses and permits	6,480	6,480	5,070	(1,410)	7,200
Intergovernmental revenue	667,380	667,380	653,554	(13,826)	731,956
Interest	-	-	-	-	(279)
Total revenues	<u>714,708</u>	<u>714,708</u>	<u>699,255</u>	<u>(15,453)</u>	<u>777,471</u>
Other financing uses:					
Transfers to other funds	<u>715,000</u>	<u>715,000</u>	<u>715,000</u>	<u>-</u>	<u>678,109</u>
Total expenditures and other financing uses	<u>715,000</u>	<u>715,000</u>	<u>715,000</u>	<u>-</u>	<u>678,109</u>
Excess (deficiency) of revenues over (under) other financing uses	(292)	(292)	(15,745)	(15,453)	99,362
Fund balance:					
Beginning of year	<u>228,959</u>	<u>228,959</u>	<u>321,962</u>	<u>93,003</u>	<u>222,600</u>
End of year	<u>\$ 228,667</u>	<u>\$ 228,667</u>	<u>\$ 306,217</u>	<u>\$ 77,550</u>	<u>\$ 321,962</u>

Clark County, Nevada
Moapa Valley Fire District
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 632,345	\$ 632,345	\$ 631,313	\$ (1,032)	\$ 669,543
Interest	-	-	111,078	111,078	129,738
Other	-	-	-	-	4,660
Total revenues	<u>632,345</u>	<u>632,345</u>	<u>742,391</u>	<u>110,046</u>	<u>803,941</u>
Expenditures:					
Salaries and wages	109,232	109,232	27,450	(81,782)	97,738
Employee benefits	43,693	43,693	9,607	(34,086)	39,241
Services and supplies	1,435,310	1,080,310	210,455	(869,855)	193,519
Capital outlay	-	355,000	355,000	-	55,150
Total expenditures	<u>1,588,235</u>	<u>1,588,235</u>	<u>602,512</u>	<u>(985,723)</u>	<u>385,648</u>
Excess (deficiency) of revenues over (under) expenditures	(955,890)	(955,890)	139,879	1,095,769	418,293
Fund balance:					
Beginning of year	<u>3,119,057</u>	<u>3,119,057</u>	<u>3,344,558</u>	<u>225,501</u>	<u>2,926,265</u>
End of year	<u>\$ 2,163,167</u>	<u>\$ 2,163,167</u>	<u>\$ 3,484,437</u>	<u>\$ 1,321,270</u>	<u>\$ 3,344,558</u>

Clark County, Nevada
Mt. Charleston Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 12,964	\$ 12,964	\$ 12,790	\$ (174)	\$ 12,271
Licenses and permits	1,400	1,400	930	(470)	1,380
Interest	-	-	-	-	(7)
Total revenues	<u>14,364</u>	<u>14,364</u>	<u>13,720</u>	<u>(644)</u>	<u>13,644</u>
Other financing uses:					
Transfers to other funds	<u>17,628</u>	<u>17,628</u>	<u>16,090</u>	<u>(1,538)</u>	<u>14,592</u>
Total other financing uses	<u>17,628</u>	<u>17,628</u>	<u>16,090</u>	<u>(1,538)</u>	<u>14,592</u>
Deficiency of revenues over (under) other financing uses	(3,264)	(3,264)	(2,370)	894	(948)
Fund balance:					
Beginning of year	<u>3,264</u>	<u>3,264</u>	<u>2,607</u>	<u>(657)</u>	<u>3,555</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 237</u>	<u>\$ 237</u>	<u>\$ 2,607</u>

Clark County, Nevada
Mt. Charleston Fire District
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 567,177	\$ 567,177	\$ 566,140	\$ (1,037)	\$ 530,920
Intergovernmental revenue	131,735	131,735	120,307	(11,428)	129,013
Interest	-	-	6,778	6,778	10,482
Other	-	-	-	-	166,294
Total revenues	<u>698,912</u>	<u>698,912</u>	<u>693,225</u>	<u>(5,687)</u>	<u>836,709</u>
Other financing sources:					
Transfers from other funds	175,350	175,350	175,350	-	175,350
Total revenues and other financing sources	<u>874,262</u>	<u>874,262</u>	<u>868,575</u>	<u>(5,687)</u>	<u>1,012,059</u>
Expenditures:					
Services and supplies	941,136	941,136	940,685	(451)	946,965
Total expenditures	<u>941,136</u>	<u>941,136</u>	<u>940,685</u>	<u>(451)</u>	<u>946,965</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(66,874)	(66,874)	(72,110)	(5,236)	65,094
Fund balance:					
Beginning of year	193,237	193,237	198,108	4,871	133,014
End of year	<u>\$ 126,363</u>	<u>\$ 126,363</u>	<u>\$ 125,998</u>	<u>\$ (365)</u>	<u>\$ 198,108</u>

Clark County, Nevada
Paradise Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 36,248,590	\$ 36,248,590	\$ 35,162,331	\$ (1,086,259)	\$ 34,044,961
Licenses and permits	8,500,000	8,500,000	8,386,972	(113,028)	8,642,966
Intergovernmental revenue	57,542,625	57,542,625	52,708,191	(4,834,434)	56,977,255
Interest	-	-	-	-	(3,007)
Total revenues	<u>102,291,215</u>	<u>102,291,215</u>	<u>96,257,494</u>	<u>(6,033,721)</u>	<u>99,662,175</u>
Other financing sources:					
Transfers from other funds	-	16,123	16,123	-	-
Total revenues and other financing sources	<u>102,291,215</u>	<u>102,307,338</u>	<u>96,273,617</u>	<u>(6,033,721)</u>	<u>99,662,175</u>
Other financing uses:					
Transfers to other funds	102,354,053	102,370,099	95,951,086	(6,419,013)	100,669,300
Total expenditures and other financing uses	<u>102,354,053</u>	<u>102,370,099</u>	<u>95,951,086</u>	<u>(6,419,013)</u>	<u>100,669,300</u>
Excess (deficiency) of revenues and other financing sources over (under) other financing uses	(62,838)	(62,761)	322,531	385,292	(1,007,125)
Fund balance:					
Beginning of year	<u>10,126,146</u>	<u>10,126,146</u>	<u>14,998,117</u>	<u>4,871,971</u>	<u>16,005,242</u>
End of year	<u>\$ 10,063,308</u>	<u>\$ 10,063,385</u>	<u>\$ 15,320,648</u>	<u>\$ 5,257,263</u>	<u>\$ 14,998,117</u>

Clark County, Nevada
Searchlight Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 14,699	\$ 14,699	\$ 17,233	\$ 2,534	\$ 11,698
Licenses and permits	25,000	25,000	24,300	(700)	26,970
Intergovernmental revenue	373,369	373,369	341,695	(31,674)	351,421
Interest	-	-	-	-	(153)
Total revenues	<u>413,068</u>	<u>413,068</u>	<u>383,228</u>	<u>(29,840)</u>	<u>389,936</u>
Other financing uses:					
Transfers to other funds	<u>446,766</u>	<u>446,766</u>	<u>383,386</u>	<u>(63,380)</u>	<u>407,060</u>
Total other financing uses	<u>446,766</u>	<u>446,766</u>	<u>383,386</u>	<u>(63,380)</u>	<u>407,060</u>
Deficiency of revenues under other financing uses	(33,698)	(33,698)	(158)	33,540	(17,124)
Fund balance:					
Beginning of year	<u>33,698</u>	<u>33,698</u>	<u>91,291</u>	<u>57,593</u>	<u>108,415</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,133</u>	<u>\$ 91,133</u>	<u>\$ 91,291</u>

Clark County, Nevada
Spring Valley Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 13,558,389	\$ 13,558,389	\$ 13,492,777	\$ (65,612)	\$ 13,614,068
Licenses and permits	220,000	220,000	208,252	(11,748)	228,049
Intergovernmental revenue	17,626,830	17,626,830	14,788,419	(2,838,411)	16,417,080
Interest	-	-	-	-	8,195
Total revenues	<u>31,405,219</u>	<u>31,405,219</u>	<u>28,489,448</u>	<u>(2,915,771)</u>	<u>30,267,392</u>
Other financing uses:					
Transfers to other funds	31,400,000	31,400,000	28,976,670	(2,423,330)	28,977,064
Total other financing uses	<u>31,400,000</u>	<u>31,400,000</u>	<u>28,976,670</u>	<u>(2,423,330)</u>	<u>28,977,064</u>
Excess (deficiency) of revenues over (under) other financing uses	5,219	5,219	(487,222)	(492,441)	1,290,328
Fund balance:					
Beginning of year	<u>4,636,532</u>	<u>4,636,532</u>	<u>5,989,727</u>	<u>1,353,195</u>	<u>4,699,399</u>
End of year	<u>\$ 4,641,751</u>	<u>\$ 4,641,751</u>	<u>\$ 5,502,505</u>	<u>\$ 860,754</u>	<u>\$ 5,989,727</u>

Clark County, Nevada
Summerlin Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 4,087,315	\$ 4,087,315	\$ 4,206,941	\$ 119,626	\$ 4,237,712
Licenses and permits	400,000	400,000	409,890	9,890	401,550
Intergovernmental revenue	193,800	193,800	119,821	(73,979)	143,948
Interest	-	-	-	-	(14,567)
Total revenues	<u>4,681,115</u>	<u>4,681,115</u>	<u>4,736,652</u>	<u>55,537</u>	<u>4,768,643</u>
Other financing uses:					
Transfers to other funds	<u>4,600,000</u>	<u>4,600,000</u>	<u>4,600,000</u>	-	<u>3,502,843</u>
Total other financing uses	<u>4,600,000</u>	<u>4,600,000</u>	<u>4,600,000</u>	-	<u>3,502,843</u>
Excess of revenues over other financing uses	81,115	81,115	136,652	55,537	1,265,800
Fund balance:					
Beginning of year	<u>924,940</u>	<u>924,940</u>	<u>2,153,868</u>	<u>1,228,928</u>	<u>888,068</u>
End of year	<u>\$ 1,006,055</u>	<u>\$ 1,006,055</u>	<u>\$ 2,290,520</u>	<u>\$ 1,284,465</u>	<u>\$ 2,153,868</u>

Clark County, Nevada
Sunrise Manor Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 6,659,278	\$ 6,659,278	\$ 6,642,379	\$ (16,899)	\$ 7,083,108
Licenses and permits	1,100,000	1,100,000	1,155,977	55,977	1,240,963
Intergovernmental revenue	8,088,500	8,088,500	7,285,877	(802,623)	7,827,039
Interest	-	-	-	-	4,643
Total revenues	<u>15,847,778</u>	<u>15,847,778</u>	<u>15,084,233</u>	<u>(763,545)</u>	<u>16,155,753</u>
Other financing sources:					
Transfers from other funds	-	15,959	15,959	-	-
Total revenues and other financing sources	<u>15,847,778</u>	<u>15,863,737</u>	<u>15,100,192</u>	<u>(763,545)</u>	<u>16,155,753</u>
Other financing uses:					
Transfers to other funds	15,800,000	15,815,883	14,562,553	(1,253,330)	15,903,242
Total other financing uses	<u>15,800,000</u>	<u>15,815,883</u>	<u>14,562,553</u>	<u>(1,253,330)</u>	<u>15,903,242</u>
Excess of revenues and other financing sources over other financing uses	47,778	47,854	537,639	489,785	252,511
Fund balance:					
Beginning of year	1,454,986	1,454,986	2,077,930	622,944	1,825,419
End of year	<u>\$ 1,502,764</u>	<u>\$ 1,502,840</u>	<u>\$ 2,615,569</u>	<u>\$ 1,112,729</u>	<u>\$ 2,077,930</u>

Clark County, Nevada
Whitney Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 1,495,955	\$ 1,495,955	\$ 1,524,794	\$ 28,839	\$ 1,776,469
Licenses and permits	72,000	72,000	59,010	(12,990)	65,970
Intergovernmental revenue	827,125	827,125	572,246	(254,879)	680,863
Interest	-	-	-	-	1,154
Total revenues	<u>2,395,080</u>	<u>2,395,080</u>	<u>2,156,050</u>	<u>(239,030)</u>	<u>2,524,456</u>
Other financing uses:					
Transfers to other funds	<u>2,400,000</u>	<u>2,400,000</u>	<u>2,400,000</u>	-	<u>2,309,640</u>
Total other financing uses	<u>2,400,000</u>	<u>2,400,000</u>	<u>2,400,000</u>	-	<u>2,309,640</u>
Excess (deficiency) of revenues over (under) other financing uses	(4,920)	(4,920)	(243,950)	(239,030)	214,816
Fund balance:					
Beginning of year	<u>308,683</u>	<u>308,683</u>	<u>484,423</u>	<u>175,740</u>	<u>269,607</u>
End of year	<u>\$ 303,763</u>	<u>\$ 303,763</u>	<u>\$ 240,473</u>	<u>\$ (63,290)</u>	<u>\$ 484,423</u>

Clark County, Nevada
Winchester Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 3,062,548	\$ 3,062,548	\$ 4,076,049	\$ 1,013,501	\$ 2,921,291
Licenses and permits	1,000,000	1,000,000	909,024	(90,976)	895,927
Intergovernmental revenue	13,669,000	13,669,000	11,657,735	(2,011,265)	12,991,601
Interest	-	-	-	-	(21,983)
Total revenues	<u>17,731,548</u>	<u>17,731,548</u>	<u>16,642,808</u>	<u>(1,088,740)</u>	<u>16,786,836</u>
Other financing sources:					
Transfers from other funds	-	3,327,567	3,327,567	-	-
Total revenues and other financing sources	<u>17,731,548</u>	<u>21,059,115</u>	<u>19,970,375</u>	<u>(1,088,740)</u>	<u>16,786,836</u>
Other financing uses:					
Transfers to other funds	17,700,000	21,011,657	20,011,657	(1,000,000)	15,367,698
Total other financing uses	<u>17,700,000</u>	<u>21,011,657</u>	<u>20,011,657</u>	<u>(1,000,000)</u>	<u>15,367,698</u>
Excess (deficiency) of revenues and other financing sources over (under) other financing uses	31,548	47,458	(41,282)	(88,740)	1,419,138
Fund balance:					
Beginning of year	<u>3,864,987</u>	<u>3,864,987</u>	<u>5,121,119</u>	<u>1,256,132</u>	<u>3,701,981</u>
End of year	<u>\$ 3,896,535</u>	<u>\$ 3,912,445</u>	<u>\$ 5,079,837</u>	<u>\$ 1,167,392</u>	<u>\$ 5,121,119</u>

DEBT SERVICE FUNDS

DEBT SERVICE FUNDS

Revenue Stabilization Fund – to reserve monies for the master-transportation bonds per bond covenants. Financing is provided by transfers from the Justice Court Administrative Assessment special revenue fund.

Medium-Term Financing Fund – to accumulate monies for the payment of the 2002 medium-term bonds and 2009 medium-term bonds. Transfers from the general fund are used to service the debt.

Long-Term County Bonds Fund – to accumulate monies for the payment of the following general obligation bonds:

- 2005 Clark County Street Improvement bonds
- 1992, and 2000 Transportation Improvement bonds
- 2000 Public Safety bonds
- 2001, 2002, 2006 and 2008 Bond Bank bonds
- 2004 Government Center refunding bonds
- 2004 Public Safety refunding bonds
- 2004, 2006, 2008, and 2009 Transportation refunding bonds
- 2004 and 2005 Parks, Regional Justice Center and Public Safety refunding bonds
- 2006 Southern Nevada Water Authority Bond Bank bonds
- 2007 and 2009 Public Facilities refunding bonds
- 2009 Car Rental Fee bond
- 2009 Transportation Build America bonds
- 2009 Bond Bank refunding bonds

Ad valorem taxes and operating transfers are primarily used for servicing the debt

Fort Mohave Reserve Fund – to account for the debt service reserves associated with Special Improvement District No. 74, Hiko Springs Detention Basin.

Special Assessment Surplus and Deficiency Fund – to reserve monies for special assessment bond shortfalls. Financing is provided by transfers from the Special Assessment Bonds fund.

Special Assessments Bonds Fund – to accumulate monies for the payment of the various special assessment bond issues outstanding at year end. Special assessments to property owners are used to service the debt.

Moapa Town Debt Service Fund – to accumulate monies for the payment of an \$800,000 loan for park improvements within the town of Moapa. Ad valorem taxes are used for servicing the debt.

Searchlight Town Debt Service Fund – to accumulate monies for the payment of the 1982 Town of Searchlight general obligation bonds. Ad valorem taxes are used for servicing the debt.

Debt Service Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)

	Revenue Stabilization	Medium-Term Financing	Long-Term County Bonds	Fort Mohave Reserve	Special Assessment Surplus and Deficiency
ASSETS					
Cash and investments:					
In custody of the County Treasurer	\$ 28,785,905	\$ 38,306,859	\$ 102,099,953	\$ -	\$ 3,854,794
With fiscal agent	-	-	292	-	-
Loaned securities	186,305	210,565	652,859	-	24,713
Accounts receivable	-	-	2,081	-	-
Interest receivable	134,493	152,007	471,295	-	17,676
Taxes receivable, delinquent	-	-	357,309	-	-
Special assessments receivable	-	-	-	-	-
Due from other funds	-	-	1,428	-	128,965
Total Assets	\$ 29,106,703	\$ 38,669,431	\$ 103,585,217	\$ -	\$ 4,026,148
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 3,550	\$ -	\$ -
Due to other funds	-	-	-	-	-
Loaned securities	360,271	407,184	1,262,481	-	47,789
Deferred revenue and other liabilities	-	-	287,369	-	-
Total Liabilities	360,271	407,184	1,553,400	-	47,789
Fund Balances:					
Reserved for debt service	28,746,432	38,262,247	102,031,817	-	3,978,359
Total Liabilities and Fund Balances	\$ 29,106,703	\$ 38,669,431	\$ 103,585,217	\$ -	\$ 4,026,148

(Continued)

Debt Service Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	Special Assessments Bonds	Moapa Town Debt Service	Searchlight Town Debt Service	Totals	
				2010	2009
ASSETS					
Cash and investments:					
In custody of the County Treasurer	\$ 36,905,626	\$ -	\$ -	\$ 209,953,137	\$ 207,225,173
With fiscal agent	48,451,299	-	-	48,451,591	42,726,349
Loaned securities	237,917	-	-	1,312,359	25,906,211
Accounts receivable	-	-	-	2,081	546,337
Interest receivable	684,309	-	-	1,459,780	2,563,378
Taxes receivable, delinquent	-	-	-	357,309	324,161
Special assessments receivable	265,668,709	-	-	265,668,709	278,659,195
Due from other funds	-	-	-	130,393	107,953
	<u>-</u>	<u>-</u>	<u>-</u>	<u>130,393</u>	<u>107,953</u>
Total Assets	<u>\$ 351,947,860</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 527,335,359</u>	<u>\$ 558,058,757</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 626,116	\$ -	\$ -	\$ 629,666	\$ 199,622
Due to other funds	179,814	-	-	179,814	213,239
Loaned securities	460,081	-	-	2,537,806	27,216,993
Deferred revenue and other liabilities	265,201,721	-	-	265,489,090	278,261,999
Total Liabilities	<u>266,467,732</u>	<u>-</u>	<u>-</u>	<u>268,836,376</u>	<u>305,891,853</u>
Fund Balances:					
Reserved for debt service	<u>85,480,128</u>	<u>-</u>	<u>-</u>	<u>258,498,983</u>	<u>252,166,904</u>
Total Liabilities and Fund Balances	<u>\$ 351,947,860</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 527,335,359</u>	<u>\$ 558,058,757</u>

Clark County, Nevada
Debt Service Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)

	Revenue Stabilization	Medium-Term Financing	Long-Term County Bonds	Fort Mohave Reserve	Special Assessment Surplus and Deficiency
Revenues:					
Taxes	\$ -	\$ -	\$ 9,962,435	\$ -	\$ -
Special assessments	-	-	-	-	-
Intergovernmental revenue	-	-	82,717,460	-	-
Interest	763,125	1,049,372	3,086,286	7,624	105,365
Other	-	-	7	-	-
Total revenues	<u>763,125</u>	<u>1,049,372</u>	<u>95,766,188</u>	<u>7,624</u>	<u>105,365</u>
Expenditures:					
Services and supplies	2,990	3,809	674,607	104	450
Principal	-	4,240,000	68,823,750	-	-
Interest	-	1,222,403	95,906,224	-	-
Bond issuance costs	-	-	2,370,048	-	-
Total expenditures	<u>2,990</u>	<u>5,466,212</u>	<u>167,774,629</u>	<u>104</u>	<u>450</u>
Excess (deficiency) of revenues over (under) expenditures	<u>760,135</u>	<u>(4,416,840)</u>	<u>(72,008,441)</u>	<u>7,520</u>	<u>104,915</u>
Other financing sources (uses):					
Transfers from other funds	3,910,241	5,462,403	63,348,858	-	45,000
Transfers to other funds	(274,485)	-	-	(935,373)	(27,139)
Bonds and loans issued	-	-	-	-	-
Refunding bonds issued	-	-	174,465,000	-	-
Premium on bonds issued	-	-	4,468,594	-	-
Payments to escrow agent	-	-	(176,517,031)	-	-
Payment to bond bank entity	-	-	-	-	-
Total other financing sources (uses)	<u>3,635,756</u>	<u>5,462,403</u>	<u>65,765,421</u>	<u>(935,373)</u>	<u>17,861</u>
Excess (deficiency) of revenues and expenditures and other financing uses	4,395,891	1,045,563	(6,243,020)	(927,853)	122,776
Fund balances:					
Beginning of year	<u>24,350,541</u>	<u>37,216,684</u>	<u>108,274,837</u>	<u>927,853</u>	<u>3,855,583</u>
End of year	<u>\$ 28,746,432</u>	<u>\$ 38,262,247</u>	<u>\$ 102,031,817</u>	<u>\$ -</u>	<u>\$ 3,978,359</u>

(Continued)

Clark County, Nevada
Debt Service Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Special Assessments Bonds	Moapa Town Debt Service	Searchlight Town Debt Service	Totals	
				2010	2009
Revenues:					
Taxes	\$ -	\$ 388	\$ 2,944	\$ 9,965,767	\$ 10,771,678
Special assessments	38,392,920	-	-	38,392,920	39,816,417
Intergovernmental revenue	-	-	-	82,717,460	83,230,168
Interest	939,115	(1,260)	(250)	5,949,377	8,103,298
Other	44,842	-	-	44,849	794,787
Total revenues	<u>39,376,877</u>	<u>(872)</u>	<u>2,694</u>	<u>137,070,373</u>	<u>142,716,348</u>
Expenditures:					
Services and supplies	2,204,574	14	2	2,886,550	20,454,058
Principal	18,925,000	299,879	42,576	92,331,205	85,023,737
Interest	14,513,756	1,925	1,190	111,645,498	108,551,764
Bond issuance costs	-	-	-	2,370,048	2,110,573
Total expenditures	<u>35,643,330</u>	<u>301,818</u>	<u>43,768</u>	<u>209,233,301</u>	<u>216,140,132</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,733,547</u>	<u>(302,690)</u>	<u>(41,074)</u>	<u>(72,162,928)</u>	<u>(73,423,784)</u>
Other financing sources (uses):					
Transfers from other funds	4,978,790	-	-	77,745,292	73,642,187
Transfers to other funds	(357,075)	(66,687)	(6,089)	(1,666,848)	(729,886)
Bonds and loans issued	-	-	-	-	411,979,774
Refunding bonds issued	-	-	-	174,465,000	24,865,000
Premium on bonds issued	-	-	-	4,468,594	19,885,267
Payments to escrow agent	-	-	-	(176,517,031)	(24,693,649)
Payment to bond bank entity	-	-	-	-	(400,000,000)
Total other financing sources (uses)	<u>4,621,715</u>	<u>(66,687)</u>	<u>(6,089)</u>	<u>78,495,007</u>	<u>104,948,693</u>
Excess (deficiency) of revenues and expenditures and other financing uses	<u>8,355,262</u>	<u>(369,377)</u>	<u>(47,163)</u>	<u>6,332,079</u>	<u>31,524,909</u>
Fund balances:					
Beginning of year	<u>77,124,866</u>	<u>369,377</u>	<u>47,163</u>	<u>252,166,904</u>	<u>220,641,995</u>
End of year	<u>\$ 85,480,128</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 258,498,983</u>	<u>\$ 252,166,904</u>

Clark County, Nevada
Revenue Stabilization
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 602,000	\$ 602,000	\$ 763,125	\$ 161,125	\$ 985,821
Total revenues	<u>602,000</u>	<u>602,000</u>	<u>763,125</u>	<u>161,125</u>	<u>985,821</u>
Other financing sources:					
Transfers from other funds	-	3,910,241	3,910,241	-	-
Total revenues and other financing sources	<u>602,000</u>	<u>4,512,241</u>	<u>4,673,366</u>	<u>161,125</u>	<u>985,821</u>
Expenditures:					
Services and supplies	100,000	100,000	2,990	(97,010)	47,021
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>2,990</u>	<u>(97,010)</u>	<u>47,021</u>
Other financing uses:					
Transfers to other funds	502,000	511,350	274,485	(236,865)	642,998
Total expenditures and other financing uses	<u>602,000</u>	<u>611,350</u>	<u>277,475</u>	<u>(333,875)</u>	<u>690,019</u>
Excess of revenues and other financing sources over expenditures and other financing uses	-	3,900,891	4,395,891	495,000	295,802
Fund balance:					
Beginning of year	<u>24,051,741</u>	<u>24,051,741</u>	<u>24,350,541</u>	<u>298,800</u>	<u>24,054,739</u>
End of year	<u>\$ 24,051,741</u>	<u>\$ 27,952,632</u>	<u>\$ 28,746,432</u>	<u>\$ 793,800</u>	<u>\$ 24,350,541</u>

Clark County, Nevada
Medium-Term Financing
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ 950,319
Interest	353,000	353,000	1,049,372	696,372	411,433
Total revenues	<u>353,000</u>	<u>353,000</u>	<u>1,049,372</u>	<u>696,372</u>	<u>1,361,752</u>
Other financing sources:					
Transfers from other funds	5,462,403	5,462,403	5,462,403	-	15,647,930
Bonds and loans issued	-	-	-	-	11,969,774
Premium on bonds issued	-	-	-	-	559,945
Total revenues and other financing sources	<u>5,815,403</u>	<u>5,815,403</u>	<u>6,511,775</u>	<u>696,372</u>	<u>29,539,401</u>
Expenditures:					
Services and supplies	40,000	40,000	3,809	(36,191)	345,260
Principal	4,240,000	4,240,000	4,240,000	-	4,465,000
Interest	1,222,403	1,222,403	1,222,403	-	543,715
Bond issuance costs	-	-	-	-	266,269
Total expenditures	<u>5,502,403</u>	<u>5,502,403</u>	<u>5,466,212</u>	<u>(36,191)</u>	<u>5,620,244</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	313,000	313,000	1,045,563	732,563	23,919,157
Fund balance:					
Beginning of year	<u>25,486,742</u>	<u>25,486,742</u>	<u>37,216,684</u>	<u>11,729,942</u>	<u>13,297,527</u>
End of year	<u>\$ 25,799,742</u>	<u>\$ 25,799,742</u>	<u>\$ 38,262,247</u>	<u>\$ 12,462,505</u>	<u>\$ 37,216,684</u>

Clark County, Nevada
 Long-Term County Bonds
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 9,799,864	\$ 9,799,864	\$ 9,962,435	\$ 162,571	\$ 10,677,631
Intergovernmental revenue	90,585,304	97,250,294	82,717,460	(14,532,834)	82,279,849
Interest	2,656,000	2,656,000	3,086,286	430,286	4,660,527
Other	-	-	7	7	545,181
Total revenues	103,041,168	109,706,158	95,766,188	(13,939,970)	98,163,188
Other financing sources:					
Transfers from other funds	75,933,750	76,232,385	63,348,858	(12,883,527)	57,590,583
Bonds and loans issued	-	-	-	-	400,010,000
Refunding bonds issued	-	174,465,000	174,465,000	-	24,865,000
Premium on bonds issued	-	4,468,594	4,468,594	-	19,325,322
Total revenues and other financing sources	178,974,918	364,872,137	338,048,640	(26,823,497)	599,954,093
Expenditures:					
Services and supplies	2,656,000	2,656,000	674,607	(1,981,393)	17,709,755
Principal	71,285,000	71,285,000	68,823,750	(2,461,250)	60,760,000
Interest	98,225,597	98,225,597	95,906,224	(2,319,373)	92,823,825
Bond issuance costs	-	3,574,591	2,370,048	(1,204,543)	1,844,304
Total expenditures	172,166,597	175,741,188	167,774,629	(7,966,559)	173,137,884
Other financing uses:					
Payment to escrow agent	-	182,023,993	176,517,031	(5,506,962)	24,693,649
Payment to bond bank entity	-	-	-	-	400,000,000
Total expenditures and other financing uses	172,166,597	357,765,181	344,291,660	(13,473,521)	597,831,533
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	6,808,321	7,106,956	(6,243,020)	(13,349,976)	2,122,560
Fund balance:					
Beginning of year	106,611,724	106,611,724	108,274,837	1,663,113	106,152,277
End of year	<u>\$ 113,420,045</u>	<u>\$ 113,718,680</u>	<u>\$ 102,031,817</u>	<u>\$ (11,686,863)</u>	<u>\$ 108,274,837</u>

Clark County, Nevada
Fort Mohave Reserve
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 20,000	\$ 20,000	\$ 7,624	\$ (12,376)	\$ 36,820
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>7,624</u>	<u>(12,376)</u>	<u>36,820</u>
Expenditures:					
Services and supplies	20,000	2,055	104	(1,951)	1,675
Total expenditures	<u>20,000</u>	<u>2,055</u>	<u>104</u>	<u>(1,951)</u>	<u>1,675</u>
Other financing uses:					
Transfers to other funds	-	938,653	935,373	(3,280)	-
Total expenditures and other financing uses	<u>20,000</u>	<u>940,708</u>	<u>935,477</u>	<u>(5,231)</u>	<u>1,675</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	-	(920,708)	(927,853)	(7,145)	35,145
Fund balance:					
Beginning of year	<u>920,708</u>	<u>920,708</u>	<u>927,853</u>	<u>7,145</u>	<u>892,708</u>
End of year	<u>\$ 920,708</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 927,853</u>

Clark County, Nevada
Special Assessment Surplus and Deficiency
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 97,000	\$ 97,000	\$ 105,365	\$ 8,365	\$ 152,755
Total revenues	<u>97,000</u>	<u>97,000</u>	<u>105,365</u>	<u>8,365</u>	<u>152,755</u>
Other financing sources:					
Transfers from other funds	1,000,000	1,000,000	45,000	(955,000)	11,946
Total revenues and other financing sources	<u>1,097,000</u>	<u>1,097,000</u>	<u>150,365</u>	<u>(946,635)</u>	<u>164,701</u>
Expenditures:					
Services and supplies	20,000	20,000	450	(19,550)	13,779
Interest	80,000	80,000	-	(80,000)	63,675
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>450</u>	<u>(99,550)</u>	<u>77,454</u>
Other financing uses:					
Transfers to other funds	1,000,000	1,000,000	27,139	(972,861)	74,942
Total expenditures and other financing uses	<u>1,100,000</u>	<u>1,100,000</u>	<u>27,589</u>	<u>(1,072,411)</u>	<u>152,396</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(3,000)	(3,000)	122,776	125,776	12,305
Fund balance:					
Beginning of year	<u>3,884,201</u>	<u>3,884,201</u>	<u>3,855,583</u>	<u>(28,618)</u>	<u>3,843,278</u>
End of year	<u>\$ 3,881,201</u>	<u>\$ 3,881,201</u>	<u>\$ 3,978,359</u>	<u>\$ 97,158</u>	<u>\$ 3,855,583</u>

Clark County, Nevada
Special Assessment Bonds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Special assessments	\$ 29,211,840	\$ 34,242,000	\$ 38,392,920	\$ 4,150,920	\$ 39,816,417
Interest	721,000	721,000	939,115	218,115	1,839,661
Other	150,000	150,000	44,842	(105,158)	249,606
Total revenues	<u>30,082,840</u>	<u>35,113,000</u>	<u>39,376,877</u>	<u>4,263,877</u>	<u>41,905,684</u>
Other financing sources:					
Transfers from other funds	1,272,825	6,363,976	4,978,790	(1,385,186)	391,728
Total revenues and other financing sources	<u>31,355,665</u>	<u>41,476,976</u>	<u>44,355,667</u>	<u>2,878,691</u>	<u>42,297,412</u>
Expenditures:					
Services and supplies	2,750,000	3,920,806	2,204,574	(1,716,232)	2,335,857
Principal	14,785,000	18,570,000	18,925,000	355,000	19,750,000
Interest	14,426,840	14,501,194	14,513,756	12,562	15,103,717
Total expenditures	<u>31,961,840</u>	<u>36,992,000</u>	<u>35,643,330</u>	<u>(1,348,670)</u>	<u>37,189,574</u>
Other financing uses:					
Transfers to other funds	1,000,000	1,280,584	357,075	(923,509)	11,946
Total expenditures and other financing uses	<u>32,961,840</u>	<u>38,272,584</u>	<u>36,000,405</u>	<u>(2,272,179)</u>	<u>37,201,520</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,606,175)	3,204,392	8,355,262	5,150,870	5,095,892
Fund balance:					
Beginning of year	<u>76,512,461</u>	<u>76,512,461</u>	<u>77,124,866</u>	<u>612,405</u>	<u>72,028,974</u>
End of year	<u>\$ 74,906,286</u>	<u>\$ 79,716,853</u>	<u>\$ 85,480,128</u>	<u>\$ 5,763,275</u>	<u>\$ 77,124,866</u>

Clark County, Nevada
Moapa Town Debt Service
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ -	\$ -	\$ 388	\$ 388	\$ 82,032
Interest	760	9,000	(1,260)	(10,260)	14,312
Total revenues	<u>760</u>	<u>9,000</u>	<u>(872)</u>	<u>(9,872)</u>	<u>96,344</u>
Expenditures:					
Services and supplies	64,632	4,000	14	(3,986)	619
Principal	299,847	299,847	299,879	32	35,875
Interest	1,090	1,090	1,925	835	14,060
Total expenditures	<u>365,569</u>	<u>304,937</u>	<u>301,818</u>	<u>(3,119)</u>	<u>50,554</u>
Other financing uses:					
Transfers to other funds	-	68,872	66,687	(2,185)	-
Total expenditures and other financing uses	<u>365,569</u>	<u>373,809</u>	<u>368,505</u>	<u>(5,304)</u>	<u>50,554</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	(364,809)	(364,809)	(369,377)	(4,568)	45,790
Fund balance:					
Beginning of year	<u>364,809</u>	<u>364,809</u>	<u>369,377</u>	<u>4,568</u>	<u>323,587</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 369,377</u>

Clark County, Nevada
Searchlight Town Debt Service
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ -	\$ 1,831	\$ 2,944	\$ 1,113	\$ 12,015
Interest	100	1,000	(250)	(1,250)	1,969
Total revenues	100	2,831	2,694	(137)	13,984
Expenditures:					
Services and supplies	5,556	1,500	2	(1,498)	92
Principal	42,576	42,576	42,576	-	12,862
Interest	1,065	1,065	1,190	125	2,772
Total expenditures	49,197	45,141	43,768	(1,373)	15,726
Other financing uses:					
Transfers to other funds	-	6,226	6,089	(137)	-
Total expenditures and other financing uses	49,197	51,367	49,857	(1,510)	15,726
Excess (deficiency) of revenues over (under) expenditures and other financing uses	(49,097)	(48,536)	(47,163)	1,373	(1,742)
Fund balance:					
Beginning of year	49,097	49,097	47,163	(1,934)	48,905
End of year	\$ -	\$ 561	\$ -	\$ (561)	\$ 47,163

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS

Recreation Capital Improvement Fund – to account for the cost of major recreation projects including new parks, recreation centers, and the improvement and expansion of existing facilities. Financing is provided by federal and state grants and transfers from other funds.

Master Transportation Plan Capital Fund – to account for major transportation improvements. Financing is provided by transfers from the Master Transportation Plan special revenue fund.

Parks and Recreation Bond Improvements Fund – to account for park improvements. Financing was provided by 1999 general obligation bond proceeds of \$50,000,000.

Special Ad Valorem Transportation Fund – to account for street and highway construction. Financing is provided by transfers from the Special Ad Valorem Distribution special revenue fund.

Special Ad Valorem Capital Projects Fund – to account for street and highway construction. Financing is provided by transfers from the Special Ad Valorem Distribution special revenue fund.

Master Transportation Bond Improvements Fund – to account for major transportation improvements. Financing has been provided by 1992 general obligation bond proceeds of \$234,805,000, 1994 general obligation bond proceeds of \$104,200,000, 1996 general obligation bond proceeds of \$136,005,000, and 1998 general obligation bond proceeds of \$118,060,000 and 2000 general obligation bond proceeds of \$45,000,000.

Master Transportation Room Tax Improvements Fund – to account for major transportation improvements. Financing was provided by transfers from other funds and 2000 general obligation bond proceeds of \$40,000,000.

LVMPD Bond Improvements Fund – to account for the construction and acquisition of a new Metropolitan Police communications and fingerprinting system. Financing was provided by general obligation bond issues of \$20,000,000 in 1999 and \$18,000,000 in 2000.

LVMPD Capital Improvements Fund – to account for the costs of capital construction for rural area LVMPD services. Financing is provided by charges to developers.

Fire Service Capital Fund – to account for the construction of new fire stations. Financing has been provided from 1995 general obligation bond proceeds of \$10,500,000.

Fort Mohave Valley Development Capital Improvements Fund – to account for capital costs associated with the acquisition of land, equipment acquisition, infrastructure improvements, or construction of capital projects in accordance with the Fort Mohave Valley Development Law as outlined in NRS 321.536.

Road Construction Fund – to account for road construction. Financing has been provided by 1991 general obligation bond proceeds of \$45,000,000.

County Capital Projects Fund – to account for major capital construction projects and major capital acquisitions of Clark County. Financing is provided by transfers from the general fund.

Information Technology Capital Projects Fund – to account for the acquisition of information technology equipment. Financing is provided by transfers from the general fund.

Public Works Capital Improvements Fund – to account for various projects funded by sources other than bond proceeds. Financing is provided by transfers from other funds and by offsite development charges.

(Continued)

CAPITAL PROJECTS FUNDS
(Continued)

Summerlin Capital Construction Fund – to account for the costs of capital improvements in the Summerlin area. Financing was provided by 2001 special assessment bond proceeds of \$58,000,000.

Mountain's Edge Capital Construction Fund – to account for the costs of capital improvements for Mountain's Edge. Financing was provided by 2003 special assessment bond proceeds of \$92,360,000.

Southern Highlands Capital Construction Fund – to account for improvements to the Southern Highlands area. Financing was provided by 1999 special assessment bonds issued in the amount of \$60,630,000.

Special Assessment Capital Construction Fund – to account for improvements to property owned by others. Financing is provided by special assessment bond sales.

County Transportation Improvements Fund – to account for street and highway construction. Financing has been provided by 1994 general obligation bond proceeds of \$36,000,000.

Extraordinary Capital Maintenance Fund – the legislature mandated that this fund be created to maintain projects financed through certain bond issues. One half of one percent of such bond proceeds is to be placed in this fund.

SNPLMA Capital Construction Fund – to account for revenues and related capital expenditures associated with the Southern Nevada Public Lands Management Act.

Public Works Regional Improvements Fund – to account for revenues and related capital expenditures associated with Clark County Public Works projects funded in whole or in part by the Regional Transportation Commission of Southern Nevada or by the Regional Flood Control District.

Laughlin Capital Acquisition Fund – to account for major capital acquisition in Laughlin. Financing is provided by contributions and transfers from other funds.

Moapa Town Capital Construction Fund – to account for major park improvements within the town of Moapa. Financing has been provided by an \$800,000 loan.

Searchlight Capital Construction Fund – to account for costs of capital projects in Searchlight. Financing was provided by transfers from the Searchlight Town fund.

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2010
 (With comparative totals for June 30, 2009)

	Recreation Capital Improvement	Master Transportation Plan Capital	Parks and Recreation Bond Improvements	Special Ad Valorem Transportation	Special Ad Valorem Capital Projects	Master Transportation Bond Improvements
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 34,701,740	\$ 223,562,678	\$ 76,720,779	\$ 620,294	\$ 88,593,127	\$ 22,922,136
With fiscal agent	-	-	-	-	-	-
Loaned securities	222,472	1,454,522	491,854	1,090	565,059	146,953
Accounts receivable	-	671,288	-	-	-	16,995
Interest receivable	160,601	1,050,012	355,066	787	407,913	106,085
Due from other funds	-	3,918,288	-	-	-	-
Due from other governmental units	-	-	463,427	-	-	-
Total Assets	<u>\$ 35,084,813</u>	<u>\$ 230,656,788</u>	<u>\$ 78,031,126</u>	<u>\$ 622,171</u>	<u>\$ 89,566,099</u>	<u>\$ 23,192,169</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 423,673	\$ 969,234	\$ 965,332	\$ 124,002	\$ 404,448	\$ 2,061,363
Accrued payroll	-	210,859	-	-	-	-
Due to other funds	-	190,953	-	-	-	-
Loaned securities	430,209	2,812,714	951,134	2,108	1,092,696	284,174
Deferred revenue and other liabilities	-	-	-	-	-	-
Total Liabilities	<u>853,882</u>	<u>4,183,760</u>	<u>1,916,466</u>	<u>126,110</u>	<u>1,497,144</u>	<u>2,345,537</u>
Fund Balances:						
Reserved for encumbrances	4,813,961	5,258,860	16,281,126	5,980	507,660	17,317,318
Unreserved:						
Designated for specific projects	29,416,970	221,214,168	59,833,534	490,081	87,561,295	3,529,314
Undesignated	-	-	-	-	-	-
Total Fund Balances	<u>34,230,931</u>	<u>226,473,028</u>	<u>76,114,660</u>	<u>496,061</u>	<u>88,068,955</u>	<u>20,846,632</u>
Total Liabilities and Fund Balances	<u>\$ 35,084,813</u>	<u>\$ 230,656,788</u>	<u>\$ 78,031,126</u>	<u>\$ 622,171</u>	<u>\$ 89,566,099</u>	<u>\$ 23,192,169</u>

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2010
 (With comparative totals for June 30, 2009)
 (Continued)

	Master Transportation Room Tax Improvements	LVMPD Bond Improvements	LVMPD Capital Improvements	Fire Service Capital	Fort Mohave Valley Development Capital Improvements	Road Construction
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 62,450,354	\$ 221,765	\$ 26,366,303	\$ 80,344,969	\$ -	\$ -
With fiscal agent	-	-	8,761,009	-	-	-
Loaned securities	399,190	1,422	169,033	515,088	-	-
Accounts receivable	521,998	-	-	-	-	-
Interest receivable	288,173	1,026	122,024	371,840	-	-
Due from other funds	-	-	-	-	-	-
Due from other governmental units	-	-	9,500,000	-	-	-
Total Assets	<u>\$ 63,659,715</u>	<u>\$ 224,213</u>	<u>\$ 44,918,369</u>	<u>\$ 81,231,897</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 1,755,004	\$ 48,400	\$ 451,882	\$ 1,333,205	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Loaned securities	771,943	2,749	326,872	996,064	-	-
Deferred revenue and other liabilities	-	-	9,500,000	-	-	-
Total Liabilities	<u>2,526,947</u>	<u>51,149</u>	<u>10,278,754</u>	<u>2,329,269</u>	<u>-</u>	<u>-</u>
Fund Balances:						
Reserved for encumbrances	10,633,852	2,432	9,445,639	5,471,045	-	-
Unreserved:						
Designated for specific projects	50,498,916	170,632	25,193,976	73,431,583	-	-
Undesignated	-	-	-	-	-	-
Total Fund Balances	<u>61,132,768</u>	<u>173,064</u>	<u>34,639,615</u>	<u>78,902,628</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 63,659,715</u>	<u>\$ 224,213</u>	<u>\$ 44,918,369</u>	<u>\$ 81,231,897</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

Clark County, Nevada
Capital Projects Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	County Capital Projects	Information Technology Capital Projects	Public Works Capital Improvements	Summerlin Capital Construction	Mountain's Edge Capital Construction	Southern Highlands Capital Construction
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 306,249,309	\$ 60,650,777	\$ 57,335,031	\$ 1,009,804	\$ 1,896,295	\$ 3,674,432
With fiscal agent	13,738,841	-	-	23,602,446	-	-
Loaned securities	1,800,548	354,210	367,845	6,474	12,157	23,556
Accounts receivable	-	-	767,675	-	-	-
Interest receivable	1,299,806	255,702	265,544	4,674	8,776	17,006
Due from other funds	-	-	278,604	-	-	-
Due from other governmental units	1,525,905	-	1,394	-	-	-
Total Assets	<u>\$ 324,614,409</u>	<u>\$ 61,260,689</u>	<u>\$ 59,016,093</u>	<u>\$ 24,623,398</u>	<u>\$ 1,917,228</u>	<u>\$ 3,714,994</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 2,176,878	\$ 1,604,654	\$ 547,494	\$ 180,163	\$ -	\$ 7,898
Accrued payroll	28,111	44,516	-	-	-	-
Due to other funds	-	40,919	-	-	-	-
Loaned securities	3,481,849	684,961	711,325	12,519	23,509	45,553
Deferred revenue and other liabilities	-	-	17,854,586	-	-	-
Total Liabilities	<u>5,686,838</u>	<u>2,375,050</u>	<u>19,113,405</u>	<u>192,682</u>	<u>23,509</u>	<u>53,451</u>
Fund Balances:						
Reserved for encumbrances	5,902,731	12,269,765	11,436,371	462,845	-	73,356
Unreserved:						
Designated for specific projects	313,024,840	46,615,874	28,466,317	23,967,871	1,893,719	3,588,187
Undesignated	-	-	-	-	-	-
Total Fund Balances	<u>318,927,571</u>	<u>58,885,639</u>	<u>39,902,688</u>	<u>24,430,716</u>	<u>1,893,719</u>	<u>3,661,543</u>
Total Liabilities and Fund Balances	<u>\$ 324,614,409</u>	<u>\$ 61,260,689</u>	<u>\$ 59,016,093</u>	<u>\$ 24,623,398</u>	<u>\$ 1,917,228</u>	<u>\$ 3,714,994</u>

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2010
 (With comparative totals for June 30, 2009)
 (Continued)

	Special Assessment Capital Construction	County Transportation Improvements	Extraordinary Capital Maintenance	SNPLMA Capital Construction	Public Works Regional Improvements	Laughlin Capital Acquisition
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 10,260,769	\$ 3,713,192	\$ 889,945	\$ 70,640,528	\$ 7,188,411	\$ 969,762
With fiscal agent	22,336,601	-	-	-	-	-
Loaned securities	65,847	23,547	5,705	458,826	49,516	6,217
Accounts receivable	-	-	-	-	-	-
Interest receivable	47,536	16,999	4,119	331,224	35,746	4,488
Due from other funds	-	-	-	-	-	-
Due from other governmental units	-	-	-	4,784,075	9,361,025	-
Total Assets	<u>\$ 32,710,753</u>	<u>\$ 3,753,738</u>	<u>\$ 899,769</u>	<u>\$ 76,214,653</u>	<u>\$ 16,634,698</u>	<u>\$ 980,467</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 3,009,575	\$ 150,578	\$ -	\$ 3,384,568	\$ 15,854,320	\$ 16,914
Accrued payroll	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Loaned securities	127,331	45,535	11,033	887,265	95,753	12,022
Deferred revenue and other liabilities	100,000	-	-	-	-	-
Total Liabilities	<u>3,236,906</u>	<u>196,113</u>	<u>11,033</u>	<u>4,271,833</u>	<u>15,950,073</u>	<u>28,936</u>
Fund Balances:						
Reserved for encumbrances	13,414,520	996,458	-	21,717,897	684,625	-
Unreserved:						
Designated for specific projects	16,059,327	2,561,167	-	50,224,923	-	482,869
Undesignated	-	-	888,736	-	-	468,662
Total Fund Balances	<u>29,473,847</u>	<u>3,557,625</u>	<u>888,736</u>	<u>71,942,820</u>	<u>684,625</u>	<u>951,531</u>
Total Liabilities and Fund Balances	<u>\$ 32,710,753</u>	<u>\$ 3,753,738</u>	<u>\$ 899,769</u>	<u>\$ 76,214,653</u>	<u>\$ 16,634,698</u>	<u>\$ 980,467</u>

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2010
 (With comparative totals for June 30, 2009)
 (Continued)

	Moapa Town Capital Construction	Searchlight Capital Construction	Totals	
			2010	2009
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 385,327	\$ 297,480	\$ 1,141,665,207	\$ 1,165,669,765
With fiscal agent	-	-	68,438,897	87,424,619
Loaned securities	2,470	1,907	7,145,508	173,991,677
Accounts receivable	-	-	1,977,956	2,297,185
Interest receivable	1,783	1,377	5,158,307	9,514,440
Due from other funds	-	-	4,196,892	8,800,000
Due from other governmental units	-	-	25,635,826	15,753,460
Total Assets	\$ 389,580	\$ 300,764	\$ 1,254,218,593	\$ 1,463,451,146
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 35,469,585	\$ 76,542,221
Accrued payroll	-	-	283,486	195,678
Due to other funds	-	-	231,872	-
Loaned securities	4,777	3,688	13,817,783	182,795,163
Deferred revenue and other liabilities	-	-	27,454,586	7,591,023
Total Liabilities	4,777	3,688	77,257,312	267,124,085
Fund Balances:				
Reserved for encumbrances	-	-	136,696,441	145,203,855
Unreserved:				
Designated for specific projects	-	-	1,038,225,563	1,050,201,291
Undesignated	384,803	297,076	2,039,277	921,915
Total Fund Balances	384,803	297,076	1,176,961,281	1,196,327,061
Total Liabilities and Fund Balances	\$ 389,580	\$ 300,764	\$ 1,254,218,593	\$ 1,463,451,146

Clark County, Nevada
 Capital Projects Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance
 For the fiscal year ended June 30, 2010
 (With comparative totals for the fiscal year ended June 30, 2009)

	Recreation Capital Improvement	Master Transportation Plan Capital	Parks and Recreation Bond Improvements	Special Ad Valorem Transportation	Special Ad Valorem Capital Projects	Master Transportation Bond Improvements
Revenues:						
Intergovernmental revenue	\$ -	\$ 21,033	\$ -	\$ -	\$ -	\$ -
Charges for services	101,933	1,705,490	7,691,585	-	-	-
Interest	948,825	5,922,438	2,121,407	(22,046)	2,418,074	2,649,362
Other	317	3,289	69,675	-	-	-
Total revenues	<u>1,051,075</u>	<u>7,652,250</u>	<u>9,882,667</u>	<u>(22,046)</u>	<u>2,418,074</u>	<u>2,649,362</u>
Expenditures:						
Salaries and wages	-	3,732,640	-	-	-	-
Employee benefits	-	1,419,969	-	-	-	-
Services and supplies	121,427	2,219,549	245,203	7,199,100	64,441	3,853
Capital outlay	967,785	2,277,087	11,906,846	1,865	570,527	20,088,180
Interest	-	-	113	-	-	-
Bond issuance costs	-	-	-	-	-	-
Total expenditures	<u>1,089,212</u>	<u>9,649,245</u>	<u>12,152,162</u>	<u>7,200,965</u>	<u>634,968</u>	<u>20,092,033</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(38,137)</u>	<u>(1,996,995)</u>	<u>(2,269,495)</u>	<u>(7,223,011)</u>	<u>1,783,106</u>	<u>(17,442,671)</u>
Other financing sources (uses):						
Transfers from other funds	6,690,533	25,000,000	8,194,599	450,242	453,543	-
Transfers to other funds	-	-	-	-	-	-
Bonds and loans issued	-	-	-	-	-	20,000,000
Premium on bonds issued	-	-	-	-	-	-
Total other financing sources (uses)	<u>6,690,533</u>	<u>25,000,000</u>	<u>8,194,599</u>	<u>450,242</u>	<u>453,543</u>	<u>20,000,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>6,652,396</u>	<u>23,003,005</u>	<u>5,925,104</u>	<u>(6,772,769)</u>	<u>2,236,649</u>	<u>2,557,329</u>
Fund balances:						
Beginning of year	<u>27,578,535</u>	<u>203,470,023</u>	<u>70,189,556</u>	<u>7,268,830</u>	<u>85,832,306</u>	<u>18,289,303</u>
End of year	<u>\$ 34,230,931</u>	<u>\$ 226,473,028</u>	<u>\$ 76,114,660</u>	<u>\$ 496,061</u>	<u>\$ 88,068,955</u>	<u>\$ 20,846,632</u>

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance
 For the fiscal year ended June 30, 2010
 (With comparative totals for the fiscal year ended June 30, 2009)
 (Continued)

	Master Transportation Room Tax Improvements	LVMPD Bond Improvements	LVMPD Capital Improvements	Fire Service Capital	Fort Mohave Valley Development Capital Improvements	Road Construction
Revenues:						
Intergovernmental revenue	\$ 251	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	234,071	-	-	339,566	-	-
Interest	3,162,945	6,772	736,826	2,237,137	-	585
Other	6,000	-	13,107	53,558	-	-
Total revenues	3,403,267	6,772	749,933	2,630,261	-	585
Expenditures:						
Salaries and wages	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Services and supplies	3,126,389	34	3,736	226,676	-	12,571
Capital outlay	20,112,565	48,400	12,494,842	5,084,120	-	-
Interest	-	75,527	-	-	-	-
Bond issuance costs	86,331	-	-	-	-	-
Total expenditures	23,325,285	123,961	12,498,578	5,310,796	-	12,571
Excess (deficiency) of revenues over (under) expenditures	(19,922,018)	(117,189)	(11,748,645)	(2,680,535)	-	(11,986)
Other financing sources (uses):						
Transfers from other funds	-	-	14,000,000	-	-	-
Transfers to other funds	(900,731)	-	-	-	-	(83,576)
Bonds and loans issued	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-
Total other financing sources (uses)	(900,731)	-	14,000,000	-	-	(83,576)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(20,822,749)	(117,189)	2,251,355	(2,680,535)	-	(95,562)
Fund balances:						
Beginning of year	81,955,517	290,253	32,388,260	81,583,163	-	95,562
End of year	\$ 61,132,768	\$ 173,064	\$ 34,639,615	\$ 78,902,628	\$ -	\$ -

(Continued)

Clark County, Nevada
Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	County Capital Projects	Information Technology Capital Projects	Public Works Capital Improvements	Summerlin Capital Construction	Mountain's Edge Capital Construction	Southern Highlands Capital Construction
Revenues:						
Intergovernmental revenue	\$ 21,987,559	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	1,818,228	-	-	-
Interest	7,730,282	1,697,155	1,594,526	48,696	53,249	103,758
Other	45,420	66,852	44,720	-	-	-
Total revenues	29,763,261	1,764,007	3,457,474	48,696	53,249	103,758
Expenditures:						
Salaries and wages	14,836	634,415	-	-	-	-
Employee benefits	116	236,194	-	-	-	-
Services and supplies	6,001,366	8,219,155	10,738,310	121	241	462
Capital outlay	23,885,323	4,622,406	4,016,059	1,508,010	184,661	291,599
Interest	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Total expenditures	29,901,641	13,712,170	14,754,369	1,508,131	184,902	292,061
Excess (deficiency) of revenues over (under) expenditures	(138,380)	(11,948,163)	(11,296,895)	(1,459,435)	(131,653)	(188,303)
Other financing sources (uses):						
Transfers from other funds	20,131,971	2,200,000	83,576	-	-	-
Transfers to other funds	(7,366,388)	-	-	-	-	-
Bonds and loans issued	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-
Total other financing sources (uses)	12,765,583	2,200,000	83,576	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	12,627,203	(9,748,163)	(11,213,319)	(1,459,435)	(131,653)	(188,303)
Fund balances:						
Beginning of year	306,300,368	68,633,802	51,116,007	25,890,151	2,025,372	3,849,846
End of year	\$ 318,927,571	\$ 58,885,639	\$ 39,902,688	\$ 24,430,716	\$ 1,893,719	\$ 3,661,543

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance
 For the fiscal year ended June 30, 2010
 (With comparative totals for the fiscal year ended June 30, 2009)
 (Continued)

	Special Assessment Capital Construction	County Transportation Improvements	Extraordinary Capital Maintenance	SNPLMA Capital Construction	Public Works Regional Improvements	Laughlin Capital Acquisition
Revenues:						
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 41,690,613	\$ 55,765,368	\$ 58,894
Charges for services	-	-	-	1,675	3,102	-
Interest	383,215	97,961	24,277	1,881,305	175,800	26,375
Other	-	-	-	58,812	-	-
Total revenues	383,215	97,961	24,277	43,632,405	55,944,270	85,269
Expenditures:						
Salaries and wages	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Services and supplies	28,436,214	483	104	2,370,090	128,153	136,845
Capital outlay	5,140,982	435,387	-	30,241,333	55,742,168	-
Interest	-	-	-	-	-	-
Bond issuance costs	176,104	-	-	-	-	-
Total expenditures	33,753,300	435,870	104	32,611,423	55,870,321	136,845
Excess (deficiency) of revenues over (under) expenditures	(33,370,085)	(337,909)	24,173	11,020,982	73,949	(51,576)
Other financing sources (uses):						
Transfers from other funds	311,492	-	-	80,000	-	-
Transfers to other funds	(4,951,651)	-	-	-	-	-
Bonds and loans issued	5,645,000	-	-	-	-	-
Premium on bonds issued	42,290	-	-	-	-	-
Total other financing sources (uses)	1,047,131	-	-	80,000	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(32,322,954)	(337,909)	24,173	11,100,982	73,949	(51,576)
Fund balances:						
Beginning of year	61,796,801	3,895,534	864,563	60,841,838	610,676	1,003,107
End of year	<u>\$ 29,473,847</u>	<u>\$ 3,557,625</u>	<u>\$ 888,736</u>	<u>\$ 71,942,820</u>	<u>\$ 684,625</u>	<u>\$ 951,531</u>

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance
 For the fiscal year ended June 30, 2010
 (With comparative totals for the fiscal year ended June 30, 2009)
 (Continued)

	Moapa Town Capital Construction	Searchlight Capital Construction	Totals	
			2010	2009
Revenues:				
Intergovernmental revenue	\$ -	\$ -	\$ 119,523,718	\$ 100,366,461
Charges for services	-	-	11,895,650	16,216,157
Interest	9,553	8,060	34,016,537	49,646,585
Other	-	-	361,750	3,795,264
Total revenues	9,553	8,060	165,797,655	170,024,467
Expenditures:				
Salaries and wages	-	-	4,381,891	3,639,988
Employee benefits	-	-	1,656,279	1,338,803
Services and supplies	34	34	69,254,591	124,312,105
Capital outlay	-	-	199,620,145	408,238,730
Interest	-	-	75,640	950,843
Bond issuance costs	-	-	262,435	754,154
Total expenditures	34	34	275,250,981	539,234,623
Excess (deficiency) of revenues over (under) expenditures	9,519	8,026	(109,453,326)	(369,210,156)
Other financing sources (uses):				
Transfers from other funds	100,557	6,089	77,702,602	136,343,056
Transfers to other funds	-	-	(13,302,346)	(45,511,068)
Bonds and loans issued	-	-	25,645,000	144,780,226
Premium on bonds issued	-	-	42,290	-
Total other financing sources (uses)	100,557	6,089	90,087,546	235,612,214
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	110,076	14,115	(19,365,780)	(133,597,942)
Fund balances:				
Beginning of year	274,727	282,961	1,196,327,061	1,329,925,003
End of year	\$ 384,803	\$ 297,076	\$ 1,176,961,281	\$ 1,196,327,061

Clark County, Nevada
Recreation Capital Improvement
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ 796
Charges for services	1,708,022	1,708,022	101,933	(1,606,089)	1,896,783
Interest	590,000	590,000	948,825	358,825	1,060,597
Other	-	-	317	317	299,830
Total revenues	<u>2,298,022</u>	<u>2,298,022</u>	<u>1,051,075</u>	<u>(1,246,947)</u>	<u>3,258,006</u>
Other financing sources:					
Transfers from other funds	20,000,000	20,000,000	6,690,533	(13,309,467)	3,708,295
Total revenues and other financing sources	<u>22,298,022</u>	<u>22,298,022</u>	<u>7,741,608</u>	<u>(14,556,414)</u>	<u>6,966,301</u>
Expenditures:					
Services and supplies	4,500,000	4,550,559	121,427	(4,429,132)	437,648
Capital outlay	41,295,525	41,244,966	967,785	(40,277,181)	8,777,621
Total expenditures	<u>45,795,525</u>	<u>45,795,525</u>	<u>1,089,212</u>	<u>(44,706,313)</u>	<u>9,215,269</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(23,497,503)	(23,497,503)	6,652,396	30,149,899	(2,248,968)
Fund balance:					
Beginning of year	<u>23,497,503</u>	<u>23,497,503</u>	<u>27,578,535</u>	<u>4,081,032</u>	<u>29,827,503</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,230,931</u>	<u>\$ 34,230,931</u>	<u>\$ 27,578,535</u>

Clark County, Nevada
Master Transportation Plan Capital
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ -	\$ -	\$ 21,033	\$ 21,033	\$ -
Charges for services	-	-	1,705,490	1,705,490	4,741,806
Interest	5,118,000	5,118,000	5,922,438	804,438	7,060,761
Other	-	-	3,289	3,289	-
Total revenues	<u>5,118,000</u>	<u>5,118,000</u>	<u>7,652,250</u>	<u>2,534,250</u>	<u>11,802,567</u>
Other financing sources:					
Transfers from other funds	17,957,590	42,957,590	25,000,000	(17,957,590)	16,820,106
Total revenues and other financing sources	<u>23,075,590</u>	<u>48,075,590</u>	<u>32,652,250</u>	<u>(15,423,340)</u>	<u>28,622,673</u>
Expenditures:					
Salaries and wages	4,033,370	4,033,370	3,732,640	(300,730)	3,500,601
Employee benefits	1,685,463	1,685,463	1,419,969	(265,494)	1,293,996
Services and supplies	10,908,860	11,437,652	2,219,549	(9,218,103)	2,097,001
Capital outlay	211,292,140	210,763,348	2,277,087	(208,486,261)	18,261,176
Total expenditures	<u>227,919,833</u>	<u>227,919,833</u>	<u>9,649,245</u>	<u>(218,270,588)</u>	<u>25,152,774</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(204,844,243)	(179,844,243)	23,003,005	202,847,248	3,469,899
Fund balance:					
Beginning of year	204,844,243	204,844,243	203,470,023	(1,374,220)	200,000,124
End of year	<u>\$ -</u>	<u>\$ 25,000,000</u>	<u>\$ 226,473,028</u>	<u>\$ 201,473,028</u>	<u>\$ 203,470,023</u>

Clark County, Nevada
Parks and Recreation Bond Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ 2,230,000	\$ 2,230,000	\$ 7,691,585	\$ 5,461,585	\$ 1,947,037
Interest	1,430,000	1,430,000	2,121,407	691,407	2,327,562
Other	-	-	69,675	69,675	9,798
Total revenues	<u>3,660,000</u>	<u>3,660,000</u>	<u>9,882,667</u>	<u>6,222,667</u>	<u>4,284,397</u>
Other financing sources:					
Transfers from other funds	4,790,523	8,194,599	8,194,599	-	2,681,346
Bonds and loans issued	-	-	-	-	12,780,226
Total revenues and other financing sources	<u>8,450,523</u>	<u>11,854,599</u>	<u>18,077,266</u>	<u>6,222,667</u>	<u>19,745,969</u>
Expenditures:					
Services and supplies	2,490,000	3,252,576	245,203	(3,007,373)	802,660
Capital outlay	63,038,316	62,275,740	11,906,846	(50,368,894)	13,565,484
Interest	-	-	113	113	494,716
Total expenditures	<u>65,528,316</u>	<u>65,528,316</u>	<u>12,152,162</u>	<u>(53,376,154)</u>	<u>14,862,860</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(57,077,793)	(53,673,717)	5,925,104	59,598,821	4,883,109
Fund balance:					
Beginning of year	<u>57,077,793</u>	<u>57,077,793</u>	<u>70,189,556</u>	<u>13,111,763</u>	<u>65,306,447</u>
End of year	<u>\$ -</u>	<u>\$ 3,404,076</u>	<u>\$ 76,114,660</u>	<u>\$ 72,710,584</u>	<u>\$ 70,189,556</u>

Clark County, Nevada
Special Ad Valorem Transportation
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 51,262
Interest	721,000	721,000	(22,046)	(743,046)	477,518
Total revenues	<u>721,000</u>	<u>721,000</u>	<u>(22,046)</u>	<u>(743,046)</u>	<u>528,780</u>
Other financing sources:					
Transfers from other funds	-	450,242	450,242	-	14,041,898
Total revenues and other financing sources	<u>721,000</u>	<u>1,171,242</u>	<u>428,196</u>	<u>(743,046)</u>	<u>14,570,678</u>
Expenditures:					
Services and supplies	250,000	7,448,979	7,199,100	(249,879)	21,025,006
Capital outlay	29,311,213	22,112,234	1,865	(22,110,369)	4,722
Total expenditures	<u>29,561,213</u>	<u>29,561,213</u>	<u>7,200,965</u>	<u>(22,360,248)</u>	<u>21,029,728</u>
Deficiency of revenues and other financing sources under expenditures	(28,840,213)	(28,389,971)	(6,772,769)	21,617,202	(6,459,050)
Fund balance:					
Beginning of year	<u>28,840,213</u>	<u>28,840,213</u>	<u>7,268,830</u>	<u>(21,571,383)</u>	<u>13,727,880</u>
End of year	<u>\$ -</u>	<u>\$ 450,242</u>	<u>\$ 496,061</u>	<u>\$ 45,819</u>	<u>\$ 7,268,830</u>

Clark County, Nevada
Special Ad Valorem Capital Projects
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 13,363
Interest	2,140,000	2,140,000	2,418,074	278,074	3,069,837
Total revenues	<u>2,140,000</u>	<u>2,140,000</u>	<u>2,418,074</u>	<u>278,074</u>	<u>3,083,200</u>
Other financing sources:					
Transfers from other funds	-	453,543	453,543	-	13,709,750
Total revenues and other financing sources	<u>2,140,000</u>	<u>2,593,543</u>	<u>2,871,617</u>	<u>278,074</u>	<u>16,792,950</u>
Expenditures:					
Services and supplies	10,300,000	10,238,901	64,441	(10,174,460)	155,752
Capital outlay	77,450,553	77,511,652	570,527	(76,941,125)	2,644,963
Total expenditures	<u>87,750,553</u>	<u>87,750,553</u>	<u>634,968</u>	<u>(87,115,585)</u>	<u>2,800,715</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(85,610,553)	(85,157,010)	2,236,649	87,393,659	13,992,235
Fund balance:					
Beginning of year	85,610,553	85,610,553	85,832,306	221,753	71,840,071
End of year	<u>\$ -</u>	<u>\$ 453,543</u>	<u>\$ 88,068,955</u>	<u>\$ 87,615,412</u>	<u>\$ 85,832,306</u>

Clark County, Nevada
Master Transportation Bond Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 379,881
Interest	960,000	960,000	2,649,362	1,689,362	1,383,454
Total revenues	<u>960,000</u>	<u>960,000</u>	<u>2,649,362</u>	<u>1,689,362</u>	<u>1,763,335</u>
Other financing sources:					
Bonds and loans issued	-	20,000,000	20,000,000	-	72,000,000
Total revenues and other financing sources	<u>960,000</u>	<u>20,960,000</u>	<u>22,649,362</u>	<u>1,689,362</u>	<u>73,763,335</u>
Expenditures:					
Services and supplies	1,250,000	1,252,070	3,853	(1,248,217)	42,133
Capital outlay	13,186,582	33,186,582	20,088,180	(13,098,402)	70,834,368
Bond issuance costs	-	(2,070)	-	2,070	288,113
Total expenditures	<u>14,436,582</u>	<u>34,436,582</u>	<u>20,092,033</u>	<u>(14,344,549)</u>	<u>71,164,614</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(13,476,582)	(13,476,582)	2,557,329	16,033,911	2,598,721
Fund balance:					
Beginning of year	<u>13,476,582</u>	<u>13,476,582</u>	<u>18,289,303</u>	<u>4,812,721</u>	<u>15,690,582</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,846,632</u>	<u>\$ 20,846,632</u>	<u>\$ 18,289,303</u>

Clark County, Nevada
Master Transportation Room Tax Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ -	\$ -	\$ 251	\$ 251	\$ -
Charges for services	-	-	234,071	234,071	575,213
Interest	3,197,000	3,197,000	3,162,945	(34,055)	1,497,377
Other	6,000	6,000	6,000	-	6,000
Total revenues	3,203,000	3,203,000	3,403,267	200,267	2,078,590
Other financing sources:					
Transfers from other funds	8,848,665	8,848,665	-	(8,848,665)	26,667,853
Bonds and loans issued	-	-	-	-	60,000,000
Total revenues and other financing sources	12,051,665	12,051,665	3,403,267	(8,648,398)	88,746,443
Expenditures:					
Services and supplies	10,250,000	4,223,618	3,126,389	(1,097,229)	3,414,654
Capital outlay	11,138,628	74,322,884	20,112,565	(54,210,319)	26,020,824
Bond issuance costs	-	121,382	86,331	(35,051)	447,577
Total expenditures	21,388,628	78,667,884	23,325,285	(55,342,599)	29,883,055
Other financing uses:					
Transfers to other funds	-	900,731	900,731	-	-
Total expenditures and other financing uses	21,388,628	79,568,615	24,226,016	(55,342,599)	29,883,055
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(9,336,963)	(67,516,950)	(20,822,749)	46,694,201	58,863,388
Fund balance:					
Beginning of year	9,336,963	67,516,950	81,955,517	14,438,567	23,092,129
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,132,768</u>	<u>\$ 61,132,768</u>	<u>\$ 81,955,517</u>

Clark County, Nevada
LVMPD Bond Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 2,000	\$ 2,000	\$ 6,772	\$ 4,772	\$ 25,764
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>6,772</u>	<u>4,772</u>	<u>25,764</u>
Expenditures:					
Services and supplies	1,000	1,000	34	(966)	10,680
Capital outlay	-	100,000	48,400	(51,600)	28,720
Interest	-	568,661	75,527	(493,134)	456,127
Total expenditures	<u>1,000</u>	<u>669,661</u>	<u>123,961</u>	<u>(545,700)</u>	<u>495,527</u>
Other financing uses:					
Transfers to other funds	668,661	-	-	-	-
Total expenditures and other financing uses	<u>669,661</u>	<u>669,661</u>	<u>123,961</u>	<u>(545,700)</u>	<u>495,527</u>
Deficiency of revenues under expenditures and other financing uses	(667,661)	(667,661)	(117,189)	550,472	(469,763)
Fund balance:					
Beginning of year	<u>667,661</u>	<u>667,661</u>	<u>290,253</u>	<u>(377,408)</u>	<u>760,016</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 173,064</u>	<u>\$ 173,064</u>	<u>\$ 290,253</u>

Clark County, Nevada
LVMPD Capital Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 5,930,195	\$ 5,930,195	\$ -	\$ (5,930,195)	\$ 571,581
Charges for services	-	-	-	-	145,678
Interest	870,000	870,000	736,826	(133,174)	1,350,336
Other	37,000	37,000	13,107	(23,893)	116,099
Total revenues	<u>6,837,195</u>	<u>6,837,195</u>	<u>749,933</u>	<u>(6,087,262)</u>	<u>2,183,694</u>
Other financing sources:					
Transfers from other funds	-	14,000,000	14,000,000	-	17,916,342
Total revenues and other financing sources	<u>6,837,195</u>	<u>20,837,195</u>	<u>14,749,933</u>	<u>(6,087,262)</u>	<u>20,100,036</u>
Expenditures:					
Services and supplies	100,000	24,054	3,736	(20,318)	48,399
Capital outlay	41,461,726	41,537,672	12,494,842	(29,042,830)	10,207,515
Total expenditures	<u>41,561,726</u>	<u>41,561,726</u>	<u>12,498,578</u>	<u>(29,063,148)</u>	<u>10,255,914</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(34,724,531)	(20,724,531)	2,251,355	22,975,886	9,844,122
Fund balance:					
Beginning of year	34,724,531	34,724,531	32,388,260	(2,336,271)	22,544,138
End of year	<u>\$ -</u>	<u>\$ 14,000,000</u>	<u>\$ 34,639,615</u>	<u>\$ 20,639,615</u>	<u>\$ 32,388,260</u>

Clark County, Nevada
 Fire Service Capital
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ -	\$ -	\$ 339,566	\$ 339,566	\$ 2,535,877
Interest	2,270,000	2,270,000	2,237,137	(32,863)	3,099,320
Other	2,167,410	2,167,410	53,558	(2,113,852)	137,350
Total revenues	<u>4,437,410</u>	<u>4,437,410</u>	<u>2,630,261</u>	<u>(1,807,149)</u>	<u>5,772,547</u>
Other financing sources:					
Transfers from other funds	-	-	-	-	10,000,000
Total revenues and other financing sources	<u>4,437,410</u>	<u>4,437,410</u>	<u>2,630,261</u>	<u>(1,807,149)</u>	<u>15,772,547</u>
Expenditures:					
Services and supplies	6,668,000	7,004,465	226,676	(6,777,789)	1,110,449
Capital outlay	88,584,347	88,247,882	5,084,120	(83,163,762)	12,177,368
Total expenditures	<u>95,252,347</u>	<u>95,252,347</u>	<u>5,310,796</u>	<u>(89,941,551)</u>	<u>13,287,817</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(90,814,937)	(90,814,937)	(2,680,535)	88,134,402	2,484,730
Fund balance:					
Beginning of year	<u>90,814,937</u>	<u>90,814,937</u>	<u>81,583,163</u>	<u>(9,231,774)</u>	<u>79,098,433</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,902,628</u>	<u>\$ 78,902,628</u>	<u>\$ 81,583,163</u>

Clark County, Nevada
Fort Mohave Valley Development Capital Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 85,000	\$ 85,000	\$ -	\$ (85,000)	\$ -
Total revenues	<u>85,000</u>	<u>85,000</u>	<u>-</u>	<u>(85,000)</u>	<u>-</u>
Other financing sources:					
Transfers from other funds	6,774,438	6,774,438	-	(6,774,438)	-
Total revenues and other financing sources	<u>6,859,438</u>	<u>6,859,438</u>	<u>-</u>	<u>(6,859,438)</u>	<u>-</u>
Expenditures:					
Services and supplies	20,000	20,000	-	(20,000)	-
Capital outlay	6,839,438	6,839,438	-	(6,839,438)	-
Total expenditures	<u>6,859,438</u>	<u>6,859,438</u>	<u>-</u>	<u>(6,859,438)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	-	-	-
Fund balance:					
Beginning of year	-	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Clark County, Nevada
Road Construction
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 2,400	\$ 2,400	\$ 585	\$ (1,815)	\$ 3,294
Total revenues	<u>2,400</u>	<u>2,400</u>	<u>585</u>	<u>(1,815)</u>	<u>3,294</u>
Expenditures:					
Services and supplies	97,018	13,442	12,571	(871)	150
Capital outlay	-	-	-	-	-
Total expenditures	<u>97,018</u>	<u>13,442</u>	<u>12,571</u>	<u>(871)</u>	<u>150</u>
Other financing uses:					
Transfers to other funds	-	83,576	83,576	-	-
Total expenditures and other financing uses	<u>97,018</u>	<u>97,018</u>	<u>96,147</u>	<u>(871)</u>	<u>150</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	(94,618)	(94,618)	(95,562)	(944)	3,144
Fund balance:					
Beginning of year	<u>94,618</u>	<u>94,618</u>	<u>95,562</u>	<u>944</u>	<u>92,418</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,562</u>

Clark County, Nevada
County Capital Projects
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ -	\$ -	\$ 21,987,559	\$ 21,987,559	\$ -
Charges for services	-	-	-	-	6,000
Interest	9,810,000	9,810,000	7,730,282	(2,079,718)	18,058,140
Other	-	-	45,420	45,420	591,590
Total revenues	9,810,000	9,810,000	29,763,261	19,953,261	18,655,730
Other financing sources:					
Transfers from other funds	40,000,000	40,131,971	20,131,971	(20,000,000)	7,787,779
Total revenues and other financing sources	49,810,000	49,941,971	49,895,232	(46,739)	26,443,509
Expenditures:					
Salaries and wages	50,000	67,816	14,836	(52,980)	6,680
Employee benefits	2,000	2,084	116	(1,968)	-
Services and supplies	61,200,000	60,685,785	6,001,366	(54,684,419)	61,229,683
Capital outlay	403,563,140	391,556,455	23,885,323	(367,671,132)	95,297,498
Total expenditures	464,815,140	452,312,140	29,901,641	(422,410,499)	156,533,861
Other financing uses:					
Transfers to other funds	3,500,000	16,003,000	7,366,388	(8,636,612)	43,433,947
Total expenditures and other financing uses	468,315,140	468,315,140	37,268,029	(431,047,111)	199,967,808
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(418,505,140)	(418,373,169)	12,627,203	431,000,372	(173,524,299)
Fund balance:					
Beginning of year	418,505,140	418,505,140	306,300,368	(112,204,772)	479,824,667
End of year	<u>\$ -</u>	<u>\$ 131,971</u>	<u>\$ 318,927,571</u>	<u>\$ 318,795,600</u>	<u>\$ 306,300,368</u>

Clark County, Nevada
Information Technology Capital Projects
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 588,164	\$ 588,164	\$ 1,697,155	\$ 1,108,991	\$ 2,533,149
Other	-	-	66,852	66,852	-
Total revenues	<u>588,164</u>	<u>588,164</u>	<u>1,764,007</u>	<u>1,175,843</u>	<u>2,533,149</u>
Other financing sources:					
Transfers from other funds	<u>2,200,000</u>	<u>2,200,000</u>	<u>2,200,000</u>	-	<u>22,971,638</u>
Total revenues and other financing sources	<u>2,788,164</u>	<u>2,788,164</u>	<u>3,964,007</u>	<u>1,175,843</u>	<u>25,504,787</u>
Expenditures:					
Salaries and wages	129,266	1,347,437	634,415	(713,022)	132,707
Employee benefits	38,963	445,740	236,194	(209,546)	44,807
Services and supplies	52,412,829	47,864,136	8,219,155	(39,644,981)	13,252,427
Capital outlay	<u>12,200,000</u>	<u>15,123,745</u>	<u>4,622,406</u>	<u>(10,501,339)</u>	<u>11,079,673</u>
Total expenditures	<u>64,781,058</u>	<u>64,781,058</u>	<u>13,712,170</u>	<u>(51,068,888)</u>	<u>24,509,614</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(61,992,894)	(61,992,894)	(9,748,163)	52,244,731	995,173
Fund balance:					
Beginning of year	<u>61,992,894</u>	<u>61,992,894</u>	<u>68,633,802</u>	<u>6,640,908</u>	<u>67,638,629</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,885,639</u>	<u>\$ 58,885,639</u>	<u>\$ 68,633,802</u>

Clark County, Nevada
Public Works Capital Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ 2,000,000	\$ 2,000,000	\$ 1,818,228	\$ (181,772)	\$ 3,798,476
Interest	1,186,000	1,186,000	1,594,526	408,526	2,315,719
Other	-	-	44,720	44,720	60,185
Total revenues	<u>3,186,000</u>	<u>3,186,000</u>	<u>3,457,474</u>	<u>271,474</u>	<u>6,174,380</u>
Other financing sources:					
Transfers from other funds	-	83,576	83,576	-	-
Total revenues and other financing sources	<u>3,186,000</u>	<u>3,269,576</u>	<u>3,541,050</u>	<u>271,474</u>	<u>6,174,380</u>
Expenditures:					
Services and supplies	5,169,900	15,181,383	10,738,310	(4,443,073)	247,517
Capital outlay	45,463,813	35,452,330	4,016,059	(31,436,271)	3,632,569
Total expenditures	<u>50,633,713</u>	<u>50,633,713</u>	<u>14,754,369</u>	<u>(35,879,344)</u>	<u>3,880,086</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(47,447,713)	(47,364,137)	(11,213,319)	36,150,818	2,294,294
Fund balance:					
Beginning of year	47,447,713	47,447,713	51,116,007	3,668,294	48,821,713
End of year	<u>\$ -</u>	<u>\$ 83,576</u>	<u>\$ 39,902,688</u>	<u>\$ 39,819,112</u>	<u>\$ 51,116,007</u>

Clark County, Nevada
 Summerlin Capital Construction
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 270,000	\$ 270,000	\$ 48,696	\$ (221,304)	\$ 437,441
Total revenues	<u>270,000</u>	<u>270,000</u>	<u>48,696</u>	<u>(221,304)</u>	<u>437,441</u>
Expenditures:					
Services and supplies	800,000	800,000	121	(799,879)	2,021
Capital outlay	21,037,683	21,037,683	1,508,010	(19,529,673)	6,504,852
Total expenditures	<u>21,837,683</u>	<u>21,837,683</u>	<u>1,508,131</u>	<u>(20,329,552)</u>	<u>6,506,873</u>
Deficiency of revenues under expenditures	(21,567,683)	(21,567,683)	(1,459,435)	20,108,248	(6,069,432)
Fund balance:					
Beginning of year	<u>21,567,683</u>	<u>21,567,683</u>	<u>25,890,151</u>	<u>4,322,468</u>	<u>31,959,583</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,430,716</u>	<u>\$ 24,430,716</u>	<u>\$ 25,890,151</u>

Clark County, Nevada
Mountain's Edge Capital Construction
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 40,000	\$ 40,000	\$ 53,249	\$ 13,249	\$ 81,397
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>53,249</u>	<u>13,249</u>	<u>81,397</u>
Expenditures:					
Services and supplies	120,000	120,000	241	(119,759)	7,217
Capital outlay	1,684,521	1,684,521	184,661	(1,499,860)	62,829
Total expenditures	<u>1,804,521</u>	<u>1,804,521</u>	<u>184,902</u>	<u>(1,619,619)</u>	<u>70,046</u>
Excess (deficiency) of revenues over (under) expenditures	(1,764,521)	(1,764,521)	(131,653)	1,632,868	11,351
Fund balance:					
Beginning of year	<u>1,764,521</u>	<u>1,764,521</u>	<u>2,025,372</u>	<u>260,851</u>	<u>2,014,021</u>
End of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,893,719</u></u>	<u><u>\$ 1,893,719</u></u>	<u><u>\$ 2,025,372</u></u>

Clark County, Nevada
 Southern Highlands Capital Construction
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 76,000	\$ 76,000	\$ 103,758	\$ 27,758	\$ 188,878
Total revenues	<u>76,000</u>	<u>76,000</u>	<u>103,758</u>	<u>27,758</u>	<u>188,878</u>
Expenditures:					
Services and supplies	24,300	24,300	462	(23,838)	14,136
Capital outlay	3,078,910	3,078,910	291,599	(2,787,311)	2,455,206
Total expenditures	<u>3,103,210</u>	<u>3,103,210</u>	<u>292,061</u>	<u>(2,811,149)</u>	<u>2,469,342</u>
Deficiency of revenues under expenditures	(3,027,210)	(3,027,210)	(188,303)	2,838,907	(2,280,464)
Fund balance:					
Beginning of year	<u>3,027,210</u>	<u>3,027,210</u>	<u>3,849,846</u>	<u>822,636</u>	<u>6,130,310</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,661,543</u>	<u>\$ 3,661,543</u>	<u>\$ 3,849,846</u>

Clark County, Nevada
Special Assessment Capital Construction
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 12,294
Interest	1,409,000	1,409,000	383,215	(1,025,785)	1,487,372
Total revenues	<u>1,409,000</u>	<u>1,409,000</u>	<u>383,215</u>	<u>(1,025,785)</u>	<u>1,499,666</u>
Other financing sources:					
Transfers from other funds	1,000,000	1,280,000	311,492	(968,508)	-
Bonds and loans issued	-	5,645,000	5,645,000	-	-
Premium on bonds issued	-	42,290	42,290	-	-
Total revenues and other financing sources	<u>2,409,000</u>	<u>8,376,290</u>	<u>6,381,997</u>	<u>(1,994,293)</u>	<u>1,499,666</u>
Expenditures:					
Services and supplies	40,100,000	35,093,407	28,436,214	(6,657,193)	17,463,450
Capital outlay	9,803,953	9,975,074	5,140,982	(4,834,092)	610,490
Bond issuance costs	-	337,149	176,104	(161,045)	18,464
Total expenditures	<u>49,903,953</u>	<u>45,405,630</u>	<u>33,753,300</u>	<u>(11,652,330)</u>	<u>18,092,404</u>
Other financing uses:					
Transfers to other funds	1,272,825	6,363,976	4,951,651	(1,412,325)	312,287
Total expenditures and other financing uses	<u>51,176,778</u>	<u>51,769,606</u>	<u>38,704,951</u>	<u>(13,064,655)</u>	<u>18,404,691</u>
Deficiency of revenues and other financing sources under expenditures and other financing uses	(48,767,778)	(43,393,316)	(32,322,954)	11,070,362	(16,905,025)
Fund balance:					
Beginning of year	48,767,778	48,767,778	61,796,801	13,029,023	78,701,826
End of year	<u>\$ -</u>	<u>\$ 5,374,462</u>	<u>\$ 29,473,847</u>	<u>\$ 24,099,385</u>	<u>\$ 61,796,801</u>

Clark County, Nevada
 County Transportation Improvements
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 110,000	\$ 110,000	\$ 97,961	\$ (12,039)	\$ 184,298
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>97,961</u>	<u>(12,039)</u>	<u>184,298</u>
Expenditures:					
Services and supplies	11,000	29,083	483	(28,600)	8,384
Capital outlay	4,582,666	4,564,583	435,387	(4,129,196)	749,446
Total expenditures	<u>4,593,666</u>	<u>4,593,666</u>	<u>435,870</u>	<u>(4,157,796)</u>	<u>757,830</u>
Deficiency of revenues under expenditures	(4,483,666)	(4,483,666)	(337,909)	4,145,757	(573,532)
Fund balance:					
Beginning of year	<u>4,483,666</u>	<u>4,483,666</u>	<u>3,895,534</u>	<u>(588,132)</u>	<u>4,469,066</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,557,625</u>	<u>\$ 3,557,625</u>	<u>\$ 3,895,534</u>

Clark County, Nevada
 Extraordinary Capital Maintenance
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 21,000	\$ 21,000	\$ 24,277	\$ 3,277	\$ 36,963
Total revenues	<u>21,000</u>	<u>21,000</u>	<u>24,277</u>	<u>3,277</u>	<u>36,963</u>
Expenditures:					
Services and supplies	872,897	872,897	104	(872,793)	1,365,863
Total expenditures	<u>872,897</u>	<u>872,897</u>	<u>104</u>	<u>(872,793)</u>	<u>1,365,863</u>
Excess (deficiency) of revenues over (under) expenditures	(851,897)	(851,897)	24,173	876,070	(1,328,900)
Fund balance:					
Beginning of year	<u>851,897</u>	<u>851,897</u>	<u>864,563</u>	<u>12,666</u>	<u>2,193,463</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 888,736</u>	<u>\$ 888,736</u>	<u>\$ 864,563</u>

Clark County, Nevada
 SNPLMA Capital Construction
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ -	\$ -	\$ 41,690,613	\$ 41,690,613	\$ 41,955,415
Charges for services	78,640,000	78,640,000	1,675	(78,638,325)	111,216
Interest	1,730,000	1,730,000	1,881,305	151,305	2,587,616
Other	-	-	58,812	58,812	-
Total revenues	80,370,000	80,370,000	43,632,405	(36,737,595)	44,654,247
Other financing sources:					
Transfers from other funds	-	80,000	80,000	-	-
Total revenues and other financing sources	80,370,000	80,450,000	43,712,405	(36,737,595)	44,654,247
Expenditures:					
Services and supplies	10,200,000	11,410,000	2,370,090	(9,039,910)	303,827
Capital outlay	139,523,838	138,313,838	30,241,333	(108,072,505)	48,412,420
Total expenditures	149,723,838	149,723,838	32,611,423	(117,112,415)	48,716,247
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(69,353,838)	(69,273,838)	11,100,982	80,374,820	(4,062,000)
Fund balance:					
Beginning of year	69,353,838	69,353,838	60,841,838	(8,512,000)	64,903,838
End of year	<u>\$ -</u>	<u>\$ 80,000</u>	<u>\$ 71,942,820</u>	<u>\$ 71,862,820</u>	<u>\$ 60,841,838</u>

Clark County, Nevada
Public Works Regional Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ 173,243,000	\$ 173,243,000	\$ 55,765,368	\$ (117,477,632)	\$ 57,838,669
Charges for services	-	-	3,102	3,102	1,271
Interest	361,000	361,000	175,800	(185,200)	52,805
Total revenues	173,604,000	173,604,000	55,944,270	(117,659,730)	57,892,745
Expenditures:					
Services and supplies	361,000	2,390,216	128,153	(2,262,063)	20,761
Capital outlay	173,243,000	171,213,784	55,742,168	(115,471,616)	57,526,231
Total expenditures	173,604,000	173,604,000	55,870,321	(117,733,679)	57,546,992
Excess of revenues over expenditures	-	-	73,949	73,949	345,753
Fund balance:					
Beginning of year	-	-	610,676	610,676	264,923
End of year	\$ -	\$ -	\$ 684,625	\$ 684,625	\$ 610,676

Clark County, Nevada
Laughlin Capital Acquisition
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ -	\$ -	\$ 58,894	\$ 58,894	\$ -
Interest	22,000	22,000	26,375	4,375	63,138
Total revenues	<u>22,000</u>	<u>22,000</u>	<u>85,269</u>	<u>63,269</u>	<u>63,138</u>
Expenditures:					
Services and supplies	295,000	294,527	136,845	(157,682)	1,171,702
Capital outlay	588,607	589,080	-	(589,080)	18,228
Total expenditures	<u>883,607</u>	<u>883,607</u>	<u>136,845</u>	<u>(746,762)</u>	<u>1,189,930</u>
Deficiency of revenues under expenditures	(861,607)	(861,607)	(51,576)	810,031	(1,126,792)
Fund balance:					
Beginning of year	<u>861,607</u>	<u>861,607</u>	<u>1,003,107</u>	<u>141,500</u>	<u>2,129,899</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 951,531</u>	<u>\$ 951,531</u>	<u>\$ 1,003,107</u>

Clark County, Nevada
Moapa Town Capital Construction
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 6,800	\$ 6,800	\$ 9,553	\$ 2,753	\$ 10,179
Total revenues	<u>6,800</u>	<u>6,800</u>	<u>9,553</u>	<u>2,753</u>	<u>10,179</u>
Other financing sources:					
Transfers from other funds	33,870	118,022	100,557	(17,465)	38,049
Total revenues and other financing sources	<u>40,670</u>	<u>124,822</u>	<u>110,110</u>	<u>(14,712)</u>	<u>48,228</u>
Expenditures:					
Services and supplies	311,852	311,852	34	(311,818)	434
Total expenditures	<u>311,852</u>	<u>311,852</u>	<u>34</u>	<u>(311,818)</u>	<u>434</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(271,182)	(187,030)	110,076	297,106	47,794
Fund balance:					
Beginning of year	<u>271,182</u>	<u>271,182</u>	<u>274,727</u>	<u>3,545</u>	<u>226,933</u>
End of year	<u>\$ -</u>	<u>\$ 84,152</u>	<u>\$ 384,803</u>	<u>\$ 300,651</u>	<u>\$ 274,727</u>

Clark County, Nevada
Searchlight Capital Construction
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 7,000	\$ 7,000	\$ 8,060	\$ 1,060	\$ 11,228
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>8,060</u>	<u>1,060</u>	<u>11,228</u>
Other financing sources:					
Transfers from other funds	-	6,226	6,089	(137)	-
Total revenues and other financing sources	<u>7,000</u>	<u>13,226</u>	<u>14,149</u>	<u>923</u>	<u>11,228</u>
Expenditures:					
Services and supplies	286,444	286,444	34	(286,410)	511
Total expenditures	<u>286,444</u>	<u>286,444</u>	<u>34</u>	<u>(286,410)</u>	<u>511</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(279,444)	(273,218)	14,115	287,333	10,717
Fund balance:					
Beginning of year	<u>279,444</u>	<u>279,444</u>	<u>282,961</u>	<u>3,517</u>	<u>272,244</u>
End of year	<u>\$ -</u>	<u>\$ 6,226</u>	<u>\$ 297,076</u>	<u>\$ 290,850</u>	<u>\$ 282,961</u>

NONMAJOR ENTERPRISE FUNDS

NONMAJOR ENTERPRISE FUNDS

Las Vegas Constable – to account for the provision of services by the constable, such as serving evictions, making collections, etc. Fees received for these services and all activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, and billing and collection.

Building – to account for the provision of building inspection, plan filing and checking services, and building permits to the residents of Clark County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, and billing and collection.

Development Services Review – to account for the operations of a special team created to review and fast-track major development projects. Financing is provided by charges to developers and all activities necessary for operations are accounted for within this fund.

Kyle Canyon Water District – to account for the provision of water services to the residents of Kyle Canyon. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and billing and collection.

Public Parking – to account for the provision of a public parking garage to the residents of Clark County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, and maintenance.

Big Bend Water District – to account for the operations of the Big Bend Water District. All activities necessary to provide services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and billing and collection.

Recreation Activity – to account for the provision of recreation to the residents of Clark County. Costs of instruction, materials, and billing and collection are accounted for in this fund.

Shooting Park – to account for the provision of a public shooting park to the residents of Clark County. Funding is provided by fees charged to users and all activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations and maintenance.

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Net Assets
June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)

	<u>Las Vegas Constable</u>	<u>Building</u>	<u>Development Services Review</u>	<u>Kyle Canyon Water District</u>	<u>Public Parking</u>
ASSETS					
Current assets:					
Cash and cash equivalents:					
In custody of the County Treasurer	\$ 7,244,710	\$ 56,298,803	\$ 587,186	\$ 91,574	\$ 369,710
In custody of other officials	15,079	1,000	350	-	-
Loaned securities	46,413	362,013	3,778	587	2,370
Accounts receivable	6,422	114,356	5,100	14,632	25,419
Interest receivable	33,505	261,335	2,728	424	1,711
Taxes receivable, delinquent	-	-	-	714	-
Due from other funds	-	43,238	-	-	-
Due from other governmental units	-	-	-	1,724	-
Prepaid items and other current assets	-	-	-	-	15,000
Total current assets	<u>7,346,129</u>	<u>57,080,745</u>	<u>599,142</u>	<u>109,655</u>	<u>414,210</u>
Restricted assets:					
Cash and cash equivalents:					
In custody of other officials	-	-	-	-	-
Total restricted assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent assets:					
Capital assets:					
Property and equipment	1,037,127	36,478,378	1,224,280	8,545,651	12,084,046
Accumulated depreciation	(369,721)	(7,757,457)	(862,289)	(1,920,617)	(5,171,951)
Total capital assets, net of accumulated depreciation	<u>667,406</u>	<u>28,720,921</u>	<u>361,991</u>	<u>6,625,034</u>	<u>6,912,095</u>
Total noncurrent assets	<u>667,406</u>	<u>28,720,921</u>	<u>361,991</u>	<u>6,625,034</u>	<u>6,912,095</u>
Total Assets	<u>\$ 8,013,535</u>	<u>\$ 85,801,666</u>	<u>\$ 961,133</u>	<u>\$ 6,734,689</u>	<u>\$ 7,326,305</u>

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Net Assets
June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	<u>Las Vegas Constable</u>	<u>Building</u>	<u>Development Services Review</u>	<u>Kyle Canyon Water District</u>	<u>Public Parking</u>
LIABILITIES					
Current liabilities (payable from current assets):					
Current maturities of long-term debt	\$ -	\$ -	\$ -	\$ 13,692	\$ -
Accounts payable	104,885	3,418,979	-	1,634,720	28,375
Accrued expenses	122,469	7,021,210	676,413	477	22,611
Due to other funds	72,744	1,487,973	9,093	-	13,640
Loaned securities	89,753	700,051	7,307	1,135	4,583
Deferred revenue	-	300,000	-	630	-
Deposits and other current liabilities	-	-	-	28,989	33,393
Total current liabilities	<u>389,851</u>	<u>12,928,213</u>	<u>692,813</u>	<u>1,679,643</u>	<u>102,602</u>
Noncurrent liabilities:					
Long-term debt, less current maturities	-	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>389,851</u>	<u>12,928,213</u>	<u>692,813</u>	<u>1,679,643</u>	<u>102,602</u>
NET ASSETS					
Invested in capital assets, net of related debt	667,405	28,720,920	361,991	6,611,342	6,912,094
Restricted	-	-	-	-	-
Unrestricted	6,956,279	44,152,533	(93,671)	(1,556,296)	311,609
Total Net Assets	<u>\$ 7,623,684</u>	<u>\$ 72,873,453</u>	<u>\$ 268,320</u>	<u>\$ 5,055,046</u>	<u>\$ 7,223,703</u>

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Net Assets
June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Big Bend Water District	Recreation Activity	Shooting Park	Totals	
				2010	2009
ASSETS					
Current assets:					
Cash and cash equivalents:					
In custody of the County Treasurer	\$ -	\$ 9,813,586	\$ 1,087,408	\$ 75,492,977	\$ 108,402,689
In custody of other officials	3,391,133	1,000	1,500	3,410,062	8,266,468
Loaned securities	-	54,126	6,786	476,073	15,610,058
Accounts receivable	370,613	11,300	-	547,842	257,634
Interest receivable	-	36,831	7,140	343,674	853,607
Taxes receivable, delinquent	-	-	-	714	583
Due from other funds	-	113,623	-	156,861	-
Due from other governmental units	-	16,875	-	18,599	230,513
Prepaid items and other current assets	-	-	-	15,000	15,000
Total current assets	<u>3,761,746</u>	<u>10,047,341</u>	<u>1,102,834</u>	<u>80,461,802</u>	<u>133,636,552</u>
Restricted assets:					
Cash and cash equivalents:					
In custody of other officials	<u>3,268,639</u>	-	-	<u>3,268,639</u>	<u>252,285</u>
Total restricted assets	<u>3,268,639</u>	-	-	<u>3,268,639</u>	<u>252,285</u>
Noncurrent assets:					
Capital assets:					
Property and equipment	48,641,337	803,605	16,680	108,831,104	95,168,294
Accumulated depreciation	<u>(17,191,009)</u>	<u>(679,771)</u>	<u>(8,980)</u>	<u>(33,961,795)</u>	<u>(32,434,760)</u>
Total capital assets, net of accumulated depreciation	<u>31,450,328</u>	<u>123,834</u>	<u>7,700</u>	<u>74,869,309</u>	<u>62,733,534</u>
Total noncurrent assets	<u>31,450,328</u>	<u>123,834</u>	<u>7,700</u>	<u>74,869,309</u>	<u>62,733,534</u>
Total Assets	<u>\$ 38,480,713</u>	<u>\$ 10,171,175</u>	<u>\$ 1,110,534</u>	<u>\$ 158,599,750</u>	<u>\$ 196,622,371</u>

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Net Assets
June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Big Bend Water District	Recreation Activity	Shooting Park	Totals	
				2010	2009
LIABILITIES					
Current liabilities (payable from current assets):					
Current maturities of long-term debt	\$ 1,494,628	\$ -	\$ -	\$ 1,508,320	\$ 1,619,516
Accounts payable	863	238,879	58,987	5,485,688	5,010,995
Accrued expenses	26,460	428,377	133,687	8,431,704	7,122,428
Due to other funds	-	13,640	50,012	1,647,102	-
Loaned securities	-	104,667	13,123	920,619	16,399,883
Deferred revenue	-	-	-	300,630	300,538
Deposits and other current liabilities	-	-	-	62,382	193,930
Total current liabilities	<u>1,521,951</u>	<u>785,563</u>	<u>255,809</u>	<u>18,356,445</u>	<u>30,647,290</u>
Noncurrent liabilities:					
Long-term debt, less current maturities	<u>5,652,846</u>	<u>-</u>	<u>-</u>	<u>5,652,846</u>	<u>7,250,666</u>
Total noncurrent liabilities	<u>5,652,846</u>	<u>-</u>	<u>-</u>	<u>5,652,846</u>	<u>7,250,666</u>
Total Liabilities	<u>7,174,797</u>	<u>785,563</u>	<u>255,809</u>	<u>24,009,291</u>	<u>37,897,956</u>
NET ASSETS					
Invested in capital assets, net of related debt	24,302,854	123,834	7,700	67,708,140	53,890,084
Restricted	3,268,639	-	-	3,268,639	252,285
Unrestricted	3,734,423	9,261,778	847,025	63,613,680	104,582,046
Total Net Assets	<u>\$ 31,305,916</u>	<u>\$ 9,385,612</u>	<u>\$ 854,725</u>	<u>\$ 134,590,459</u>	<u>\$ 158,724,415</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Net Assets
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)

	<u>Las Vegas Constable</u>	<u>Building</u>	<u>Development Services Review</u>	<u>Kyle Canyon Water District</u>	<u>Public Parking</u>
Operating revenues:					
Licenses and permits:					
New development fees	\$ -	\$ -	\$ 47,956	\$ -	\$ -
Charges for services:					
Water sales and related water fees	-	-	-	318,297	-
Constable fees	3,787,797	-	-	-	-
Building fees and permits	-	14,234,447	50,493	-	-
Recreation fees	-	-	-	-	-
Parking fees	-	-	-	-	491,839
Other operating revenues	-	2,978,823	300	-	17,997
Total operating revenues	<u>3,787,797</u>	<u>17,213,270</u>	<u>98,749</u>	<u>318,297</u>	<u>509,836</u>
Operating expenses:					
Salaries and wages	773,974	27,249,161	651,258	-	173,690
Employee benefits	317,176	10,087,881	228,687	-	75,015
Services and supplies	3,170,555	6,311,756	7,397	261,152	296,314
Depreciation	146,798	1,159,134	239,666	245,883	176,252
Total operating expenses	<u>4,408,503</u>	<u>44,807,932</u>	<u>1,127,008</u>	<u>507,035</u>	<u>721,271</u>
Operating income (loss)	<u>\$ (620,706)</u>	<u>\$ (27,594,662)</u>	<u>\$ (1,028,259)</u>	<u>\$ (188,738)</u>	<u>\$ (211,435)</u>

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Net Assets
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Las Vegas Constable	Building	Development Services Review	Kyle Canyon Water District	Public Parking
Nonoperating revenues (expenses):					
Interest income	\$ 204,900	\$ 1,636,424	\$ (6,585)	\$ 2,413	\$ 9,598
Interest expense	(930)	(9,117)	(8)	(932)	(41)
Gain on sale or disposition of property and equipment	-	709,052	(152,475)	-	-
Consolidated tax	-	-	-	50,042	-
Sales and use tax	-	-	-	-	-
Other nonoperating revenues (expenses)	-	-	649,783	1,256,346	-
Total nonoperating revenues (expenses)	<u>203,970</u>	<u>2,336,359</u>	<u>490,715</u>	<u>1,307,869</u>	<u>9,557</u>
Income (loss) before contributions and transfers	<u>(416,736)</u>	<u>(25,258,303)</u>	<u>(537,544)</u>	<u>1,119,131</u>	<u>(201,878)</u>
Capital contributions	-	-	-	-	-
Transfers from other funds	-	4,599,954	-	-	-
Transfers to other funds	-	-	(4,599,954)	-	-
Changes in net assets	<u>(416,736)</u>	<u>(20,658,349)</u>	<u>(5,137,498)</u>	<u>1,119,131</u>	<u>(201,878)</u>
Net assets:					
Beginning of year	<u>8,040,420</u>	<u>93,531,802</u>	<u>5,405,818</u>	<u>3,935,915</u>	<u>7,425,581</u>
End of year	<u>\$ 7,623,684</u>	<u>\$ 72,873,453</u>	<u>\$ 268,320</u>	<u>\$ 5,055,046</u>	<u>\$ 7,223,703</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Net Assets
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Big Bend Water District	Recreation Activity	Shooting Park	Totals	
				2010	2009
Operating revenues:					
Licenses and permits:					
New development fees	\$ -	\$ -	\$ -	\$ 47,956	\$ 120,657
Charges for services:					
Water sales and related water fees	3,585,843	-	-	3,904,140	3,898,683
Constable fees	-	-	-	3,787,797	3,314,897
Building fees and permits	-	-	-	14,284,940	29,213,172
Recreation fees	-	7,903,552	324,851	8,228,403	8,514,896
Parking fees	-	-	-	491,839	803,812
Other operating revenues	-	62	-	2,997,182	1,488,323
Total operating revenues	<u>3,585,843</u>	<u>7,903,614</u>	<u>324,851</u>	<u>33,742,257</u>	<u>47,354,440</u>
Operating expenses:					
Salaries and wages	-	5,080,657	667,439	34,596,179	40,521,518
Employee benefits	-	236,804	178,144	11,123,707	12,775,098
Services and supplies	2,626,597	2,574,177	217,174	15,465,122	16,514,001
Depreciation	1,151,032	28,518	3,336	3,150,619	4,100,512
Total operating expenses	<u>3,777,629</u>	<u>7,920,156</u>	<u>1,066,093</u>	<u>64,335,627</u>	<u>73,911,129</u>
Operating income (loss)	<u>\$ (191,786)</u>	<u>\$ (16,542)</u>	<u>\$ (741,242)</u>	<u>\$ (30,593,370)</u>	<u>\$ (26,556,689)</u>

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Net Assets
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Big Bend Water District	Recreation Activity	Shooting Park	Totals	
				2010	2009
Nonoperating revenues (expenses):					
Interest income	\$ 36,062	\$ 212,332	\$ 54,319	\$ 2,149,463	\$ 4,797,446
Interest expense	(292,213)	(877)	(181)	(304,299)	(677,581)
Gain on sale or disposition of property and equipment	-	-	-	556,577	161,239
Consolidated tax	-	-	-	50,042	53,466
Sales and use tax	230,409	-	-	230,409	252,285
Other nonoperating revenues (expenses)	-	166,993	-	2,073,122	315,337
Total nonoperating revenues (expenses)	<u>(25,742)</u>	<u>378,448</u>	<u>54,138</u>	<u>4,755,314</u>	<u>4,902,192</u>
Income (loss) before contributions and transfers	<u>(217,528)</u>	<u>361,906</u>	<u>(687,104)</u>	<u>(25,838,056)</u>	<u>(21,654,497)</u>
Capital contributions	4,100	-	-	4,100	-
Transfers from other funds	-	1,700,000	1,541,829	7,841,783	1,700,000
Transfers to other funds	-	(1,541,829)	-	(6,141,783)	-
Changes in net assets	<u>(213,428)</u>	<u>520,077</u>	<u>854,725</u>	<u>(24,133,956)</u>	<u>(19,954,497)</u>
Net assets:					
Beginning of year	<u>31,519,344</u>	<u>8,865,535</u>	<u>-</u>	<u>158,724,415</u>	<u>178,678,912</u>
End of year	<u>\$ 31,305,916</u>	<u>\$ 9,385,612</u>	<u>\$ 854,725</u>	<u>\$ 134,590,459</u>	<u>\$ 158,724,415</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)

	Las Vegas Constable	Building	Development Services Review	Kyle Canyon Water District	Public Parking
Cash flows from operating activities:					
Cash received from customers	\$ 3,781,375	\$ 14,077,308	\$ 137,106	\$ 316,244	\$ 475,210
Cash paid for employees and benefits	(1,087,076)	(35,771,962)	(1,288,808)	(414)	(245,242)
Cash paid for services and supplies	(3,009,705)	(4,589,715)	(5,301)	(175,103)	(269,235)
Other operating receipts	-	2,978,823	300	-	17,997
Net cash provided (used) by operating activities	<u>(315,406)</u>	<u>(23,305,546)</u>	<u>(1,156,703)</u>	<u>140,727</u>	<u>(21,270)</u>
Cash flows from noncapital financing activities:					
Cash provided by property taxes	-	-	-	16,607	-
Cash provided by consolidated taxes	-	-	-	50,042	-
Federal and state grants	-	-	-	1,239,608	-
Transfers from other funds	-	4,599,954	-	-	-
Transfers to other funds	-	-	(4,599,954)	-	-
Other nonoperating revenues	-	-	649,783	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>4,599,954</u>	<u>(3,950,171)</u>	<u>1,306,257</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(396,900)	(12,098,867)	-	(1,421,608)	-

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	<u>Las Vegas Constable</u>	<u>Building</u>	<u>Development Services Review</u>	<u>Kyle Canyon Water District</u>	<u>Public Parking</u>
Cash used for debt service:					
Principal	-	-	-	(13,040)	-
Interest	-	-	-		-
Cash provided by sales and use taxes	-	-	-	-	-
Net cash used by capital and related financing activities	<u>(396,900)</u>	<u>(12,098,867)</u>	<u>-</u>	<u>(1,434,648)</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	<u>218,369</u>	<u>1,754,937</u>	<u>(2,218)</u>	<u>1,651</u>	<u>10,274</u>
Net increase (decrease) in cash and cash equivalents	(493,937)	(29,049,522)	(5,109,092)	13,987	(10,996)
Cash and cash equivalents:					
Beginning of year	<u>7,753,726</u>	<u>85,349,325</u>	<u>5,696,628</u>	<u>77,587</u>	<u>380,706</u>
End of year:					
Unrestricted	7,259,789	56,299,803	587,536	91,574	369,710
Restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and cash equivalents at end of year	<u>\$ 7,259,789</u>	<u>\$ 56,299,803</u>	<u>\$ 587,536</u>	<u>\$ 91,574</u>	<u>\$ 369,710</u>

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	<u>Las Vegas Constable</u>	<u>Building</u>	<u>Development Services Review</u>	<u>Kyle Canyon Water District</u>	<u>Public Parking</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:					
Operating income (loss)	\$ (620,706)	\$ (27,594,662)	\$ (1,028,259)	\$ (188,738)	\$ (211,435)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	146,798	1,159,134	239,666	245,883	176,252
(Increase) decrease in accounts receivable	(6,422)	(113,901)	38,657	(3,719)	(16,629)
Increase in due from other funds	-	(43,238)	-	-	-
Decrease in due from other governmental units	-	-	-	-	-
Increase (decrease) in accounts payable	88,106	234,068	(6,997)	86,049	13,439
Increase (decrease) in accrued expenses	4,074	1,565,080	(408,863)	(414)	3,463
Increase in due to other funds	72,744	1,487,973	9,093	-	13,640
Increase (decrease) in deferred revenue	-	-	-	92	-
Increase (decrease) in deposits and other liabilities	-	-	-	1,574	-
Net cash provided (used) by operating activities	<u>\$ (315,406)</u>	<u>\$ (23,305,546)</u>	<u>\$ (1,156,703)</u>	<u>\$ 140,727</u>	<u>\$ (21,270)</u>

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Big Bend Water District	Recreation Activity	Shooting Park	Totals	
				2010	2009
Cash flows from operating activities:					
Cash received from customers	\$ 3,402,665	\$ 8,001,843	\$ 324,851	\$ 30,516,602	\$ 46,502,179
Cash paid for employees and benefits	(937,979)	(5,331,672)	(711,896)	(45,375,049)	(53,553,362)
Cash paid for services and supplies	(1,707,614)	(2,540,500)	(108,175)	(12,405,348)	(14,699,562)
Other operating receipts	-	62	-	2,997,182	708,257
Net cash provided (used) by operating activities	<u>757,072</u>	<u>129,733</u>	<u>(495,220)</u>	<u>(24,266,613)</u>	<u>(21,042,488)</u>
Cash flows from noncapital financing activities:					
Cash provided by property taxes	-	-	-	16,607	16,007
Cash provided by consolidated taxes	-	-	-	50,042	53,466
Federal and state grants	-	166,993	-	1,406,601	293,486
Transfers from other funds	-	1,700,000	1,541,829	7,841,783	1,700,560
Transfers to other funds	-	(1,541,829)	-	(6,141,783)	-
Other nonoperating revenues	-	-	-	649,783	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>325,164</u>	<u>1,541,829</u>	<u>3,823,033</u>	<u>2,063,519</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(733,540)	(67,866)	(11,036)	(14,729,817)	(7,096,191)

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Big Bend Water District	Recreation Activity	Shooting Park	Totals	
				2010	2009
Cash used for debt service:					
Principal	(1,768,516)	-	-	(1,781,556)	(1,339,083)
Interest	(327,251)	-	-	(327,251)	(484,521)
Cash provided by sales and use taxes	230,409	-	-	230,409	252,285
Net cash used by capital and related financing activities	<u>(2,598,898)</u>	<u>(67,866)</u>	<u>(11,036)</u>	<u>(16,608,215)</u>	<u>(8,667,510)</u>
Cash flows from investing activities:					
Interest income	<u>36,062</u>	<u>229,621</u>	<u>53,335</u>	<u>2,302,031</u>	<u>5,726,070</u>
Net increase (decrease) in cash and cash equivalents	(1,805,764)	616,652	1,088,908	(34,749,764)	(21,920,409)
Cash and cash equivalents:					
Beginning of year	<u>8,465,536</u>	<u>9,197,934</u>	<u>-</u>	<u>116,921,442</u>	<u>138,841,851</u>
End of year:					
Unrestricted	3,391,133	9,814,586	1,088,908	78,903,039	116,669,157
Restricted	<u>3,268,639</u>	<u>-</u>	<u>-</u>	<u>3,268,639</u>	<u>252,285</u>
Total cash and cash equivalents at end of year	<u>\$ 6,659,772</u>	<u>\$ 9,814,586</u>	<u>\$ 1,088,908</u>	<u>\$ 82,171,678</u>	<u>\$ 116,921,442</u>

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Big Bend Water District	Recreation Activity	Shooting Park	Totals	
				2010	2009
Reconciliation of operating income (loss) to net cash flows from operating activities:					
Operating income (loss)	\$ (191,786)	\$ (16,542)	\$ (741,242)	\$ (30,593,370)	\$ (26,556,689)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	1,151,032	28,518	3,336	3,150,619	4,100,512
(Increase) decrease in accounts receivable	(184,094)	-	-	(286,108)	41,414
Increase in due from other funds	-	(113,623)	-	(156,861)	-
Decrease in due from other governmental units	-	211,914	-	211,914	(214,042)
Increase (decrease) in accounts payable	(18,996)	20,037	58,987	474,693	1,774,429
Increase (decrease) in accrued expenses	134,038	(14,211)	133,687	1,416,854	(331,518)
Increase in due to other funds	-	13,640	50,012	1,647,102	-
Increase (decrease) in deferred revenue	-	-	-	92	229
Increase (decrease) in deposits and other liabilities	(133,122)	-	-	(131,548)	143,177
Net cash provided (used) by operating activities	<u>\$ 757,072</u>	<u>\$ 129,733</u>	<u>\$ (495,220)</u>	<u>\$ (24,266,613)</u>	<u>\$ (21,042,488)</u>

Clark County, Nevada
Las Vegas Constable
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Constable fees	\$ 4,490,000	\$ 4,490,000	\$ 3,787,797	\$ (702,203)	\$ 3,314,897
Other operating revenues	-	-	-	-	104,025
Total operating revenues	<u>4,490,000</u>	<u>4,490,000</u>	<u>3,787,797</u>	<u>(702,203)</u>	<u>3,418,922</u>
Operating expenses:					
Salaries and wages	848,267	848,267	773,974	(74,293)	739,234
Employee benefits	401,479	401,479	317,176	(84,303)	281,555
Services and supplies	2,671,494	3,401,231	3,170,555	(230,676)	1,974,354
Depreciation	190,000	190,000	146,798	(43,202)	105,398
Total operating expenses	<u>4,111,240</u>	<u>4,840,977</u>	<u>4,408,503</u>	<u>(432,474)</u>	<u>3,100,541</u>
Operating income (loss)	<u>378,760</u>	<u>(350,977)</u>	<u>(620,706)</u>	<u>(269,729)</u>	<u>318,381</u>
Nonoperating revenues (expenses):					
Interest income	64,457	64,457	204,900	140,443	304,464
Interest expense	(159,172)	(59,172)	(930)	58,242	(13,784)
Total nonoperating revenues (expenses)	<u>(94,715)</u>	<u>5,285</u>	<u>203,970</u>	<u>198,685</u>	<u>290,680</u>
Net income (loss)	<u>\$ 284,045</u>	<u>\$ (345,692)</u>	<u>\$ (416,736)</u>	<u>\$ (71,044)</u>	<u>\$ 609,061</u>

(Continued)

Clark County, Nevada
Las Vegas Constable
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 4,490,000	\$ 4,490,000	\$ 3,781,375	\$ (708,625)	\$ 3,324,956
Cash paid for employees and benefits	(1,249,746)	(1,249,746)	(1,087,076)	162,670	(1,012,426)
Cash paid for services and supplies	(2,830,666)	(3,460,403)	(3,009,705)	450,698	(2,114,659)
Other operating receipts	-	-	-	-	104,025
Net cash provided (used) by operating activities	<u>409,588</u>	<u>(220,149)</u>	<u>(315,406)</u>	<u>(95,257)</u>	<u>301,896</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	<u>(1,028,000)</u>	<u>(398,263)</u>	<u>(396,900)</u>	<u>1,363</u>	<u>(120,050)</u>
Net cash used by capital and related financing activities	<u>(1,028,000)</u>	<u>(398,263)</u>	<u>(396,900)</u>	<u>1,363</u>	<u>(120,050)</u>
Cash flows from investing activities:					
Interest income	<u>64,457</u>	<u>64,457</u>	<u>218,369</u>	<u>153,912</u>	<u>350,241</u>
Net increase (decrease) in cash and cash equivalents	<u>(553,955)</u>	<u>(553,955)</u>	<u>(493,937)</u>	<u>60,018</u>	<u>532,087</u>
Cash and cash equivalents:					
Beginning of year	<u>6,992,741</u>	<u>6,992,741</u>	<u>7,753,726</u>	<u>760,985</u>	<u>7,221,639</u>
End of year	<u>\$ 6,438,786</u>	<u>\$ 6,438,786</u>	<u>\$ 7,259,789</u>	<u>\$ 821,003</u>	<u>\$ 7,753,726</u>

Clark County, Nevada
 Building
 Schedule of Budget Comparisons
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Building fees and permits	\$ 21,838,000	\$ 21,538,000	\$ 14,234,447	\$ (7,303,553)	\$ 26,347,242
Other operating revenues	11,000	311,000	2,978,823	2,667,823	72,483
Total operating revenues	<u>21,849,000</u>	<u>21,849,000</u>	<u>17,213,270</u>	<u>(4,635,730)</u>	<u>26,419,725</u>
Operating expenses:					
Salaries and wages	29,384,745	29,284,745	27,249,161	(2,035,584)	24,106,365
Employee benefits	12,287,082	12,171,222	10,087,881	(2,083,341)	8,958,143
Services and supplies	12,194,702	12,410,362	6,311,756	(6,098,606)	8,302,512
Depreciation	1,449,590	1,449,590	1,159,134	(290,456)	1,345,710
Total operating expenses	<u>55,316,119</u>	<u>55,315,919</u>	<u>44,807,932</u>	<u>(10,507,987)</u>	<u>42,712,730</u>
Operating loss	<u>(33,467,119)</u>	<u>(33,466,919)</u>	<u>(27,594,662)</u>	<u>5,872,257</u>	<u>(16,293,005)</u>
Nonoperating revenues (expenses):					
Interest income	637,000	637,000	1,636,424	999,424	3,718,837
Interest expense	(1,083,466)	(1,083,666)	(9,117)	1,074,549	(182,477)
Gain on sale of property and equipment	-	-	709,052	709,052	102,004
Total nonoperating revenues (expenses)	<u>(446,466)</u>	<u>(446,666)</u>	<u>2,336,359</u>	<u>2,783,025</u>	<u>3,638,364</u>
Loss before transfers and capital contributions	<u>(33,913,585)</u>	<u>(33,913,585)</u>	<u>(25,258,303)</u>	<u>8,655,282</u>	<u>(12,654,641)</u>
Capital contributions	-	-	-	-	5,334
Transfers from other funds	-	4,613,403	4,599,954	(13,449)	-
Net loss	<u>\$ (33,913,585)</u>	<u>\$ (29,300,182)</u>	<u>\$ (20,658,349)</u>	<u>\$ 8,641,833</u>	<u>\$ (12,649,307)</u>

(Continued)

Clark County, Nevada
 Building
 Schedule of Budget Comparisons
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)
 (Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 21,838,000	\$ 21,838,000	\$ 14,077,308	\$ (7,760,692)	\$ 26,347,148
Cash paid for employees and benefits	(41,671,827)	(41,671,827)	(35,771,962)	5,899,865	(32,655,425)
Cash paid for services and supplies	(13,278,168)	(13,278,168)	(4,589,715)	8,688,453	(7,032,095)
Other operating receipts	11,000	11,000	2,978,823	2,967,823	72,483
Net cash used by operating activities	<u>(33,100,995)</u>	<u>(33,100,995)</u>	<u>(23,305,546)</u>	<u>9,795,449</u>	<u>(13,267,889)</u>
Cash flows from noncapital financing activities:					
Transfers from other funds	-	4,613,403	4,599,954	(13,449)	-
Net cash provided by noncapital financing activities	<u>-</u>	<u>4,613,403</u>	<u>4,599,954</u>	<u>(13,449)</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(13,898,701)	(13,898,701)	(12,098,867)	1,799,834	(4,703,730)
Net cash used by capital and related financing activities	<u>(13,898,701)</u>	<u>(13,898,701)</u>	<u>(12,098,867)</u>	<u>1,799,834</u>	<u>(4,703,730)</u>
Cash flows from investing activities:					
Interest income	637,000	637,000	1,754,937	1,117,937	4,348,636
Net decrease in cash and cash equivalents	(46,362,696)	(41,749,293)	(29,049,522)	12,699,771	(13,622,983)
Cash and cash equivalents:					
Beginning of year	80,528,693	80,528,693	85,349,325	4,820,632	98,972,308
End of year	<u>\$ 34,165,997</u>	<u>\$ 38,779,400</u>	<u>\$ 56,299,803</u>	<u>\$ 17,520,403</u>	<u>\$ 85,349,325</u>

Clark County, Nevada
Development Services Review
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
New development fees	\$ 115,000	\$ 115,000	\$ 47,956	\$ (67,044)	\$ 120,657
Charges for services:					
Building fees and permits	2,386,120	2,386,120	50,493	(2,335,627)	2,865,930
Other operating revenues	21,000	21,000	300	(20,700)	453,529
Total operating revenues	<u>2,522,120</u>	<u>2,522,120</u>	<u>98,749</u>	<u>(2,423,371)</u>	<u>3,440,116</u>
Operating expenses:					
Salaries and wages	2,583,585	2,583,585	651,258	(1,932,327)	7,863,450
Employee benefits	1,150,052	1,150,052	228,687	(921,365)	3,105,064
Services and supplies	442,521	442,521	7,397	(435,124)	1,304,118
Depreciation	230,835	230,835	239,666	8,831	300,061
Total operating expenses	<u>4,406,993</u>	<u>4,406,993</u>	<u>1,127,008</u>	<u>(3,279,985)</u>	<u>12,572,693</u>
Operating income (loss)	<u>(1,884,873)</u>	<u>(1,884,873)</u>	<u>(1,028,259)</u>	<u>856,614</u>	<u>(9,132,577)</u>
Nonoperating revenues (expenses):					
Interest income	95,000	95,000	(6,585)	(101,585)	332,307
Interest expense	-	-	(8)	(8)	(22,918)
Gain (loss) on sale or disposition of property and equipment	-	-	(152,475)	(152,475)	50,685
Other nonoperating revenues (expenses)	-	-	649,783	649,783	95,059
Total nonoperating revenues (expenses)	<u>95,000</u>	<u>95,000</u>	<u>490,715</u>	<u>395,715</u>	<u>455,133</u>
Income (loss) before transfers	<u>(1,789,873)</u>	<u>(1,789,873)</u>	<u>(537,544)</u>	<u>1,252,329</u>	<u>(8,677,444)</u>
Transfers to other funds	-	(4,613,403)	(4,599,954)	13,449	-
Net loss	<u>\$ (1,789,873)</u>	<u>\$ (6,403,276)</u>	<u>\$ (5,137,498)</u>	<u>\$ 1,265,778</u>	<u>\$ (8,677,444)</u>

(Continued)

Clark County, Nevada
Development Services Review
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 2,511,120	\$ 2,511,120	\$ 137,106	\$ (2,374,014)	\$ 3,026,192
Cash paid for employees and benefits	(3,733,637)	(3,733,637)	(1,288,808)	2,444,829	(11,528,139)
Cash paid for services and supplies	(442,521)	(442,521)	(5,301)	437,220	(1,427,946)
Other operating receipts	11,000	11,000	300	(10,700)	453,529
Net cash used by operating activities	<u>(1,654,038)</u>	<u>(1,654,038)</u>	<u>(1,156,703)</u>	<u>497,335</u>	<u>(9,476,364)</u>
Cash flows from noncapital financing activities:					
Transfers to other funds	-	(4,613,403)	(4,599,954)	13,449	-
Other nonoperating revenues	-	-	649,783	649,783	-
Net cash used by noncapital financing activities	<u>-</u>	<u>(4,613,403)</u>	<u>(3,950,171)</u>	<u>663,232</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	-	-	-	-	51,939
Net cash provided by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,939</u>
Cash flows from investing activities:					
Interest income	95,000	95,000	(2,218)	(97,218)	435,329
Net decrease in cash and cash equivalents	(1,559,038)	(6,172,441)	(5,109,092)	1,063,349	(8,989,096)
Cash and cash equivalents:					
Beginning of year	4,120,869	6,172,441	5,696,628	(475,813)	14,685,724
End of year	<u>\$ 2,561,831</u>	<u>\$ -</u>	<u>\$ 587,536</u>	<u>\$ 587,536</u>	<u>\$ 5,696,628</u>

Clark County, Nevada
 Kyle Canyon Water District
 Schedule of Budget Comparisons
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Water sales and related water fees	\$ 304,680	\$ 304,680	\$ 318,297	\$ 13,617	\$ 333,405
Other operating revenues	-	-	-	-	78,197
Total operating revenues	<u>304,680</u>	<u>304,680</u>	<u>318,297</u>	<u>13,617</u>	<u>411,602</u>
Operating expenses:					
Services and supplies	199,500	199,500	261,152	61,652	182,796
Depreciation	240,000	240,000	245,883	5,883	196,095
Total operating expenses	<u>439,500</u>	<u>439,500</u>	<u>507,035</u>	<u>67,535</u>	<u>378,891</u>
Operating income (loss)	<u>(134,820)</u>	<u>(134,820)</u>	<u>(188,738)</u>	<u>(53,918)</u>	<u>32,711</u>
Nonoperating revenues (expenses):					
Interest income	650	650	2,413	1,763	2,839
Interest expense	(1,837)	(1,837)	(932)	905	(1,667)
Consolidated and sales and use tax	10,346	10,346	50,042	39,696	53,466
Ad valorem tax	16,645	16,645	16,738	93	15,957
Sales and use tax	44,000	44,000	-	(44,000)	-
Other nonoperating revenues (expenses)	-	-	1,239,608	1,239,608	95,059
Total nonoperating revenues (expenses)	<u>69,804</u>	<u>69,804</u>	<u>1,307,869</u>	<u>1,238,065</u>	<u>165,654</u>
Net income (loss)	<u>\$ (65,016)</u>	<u>\$ (65,016)</u>	<u>\$ 1,119,131</u>	<u>\$ 1,184,147</u>	<u>\$ 198,365</u>

(Continued)

Clark County, Nevada
 Kyle Canyon Water District
 Schedule of Budget Comparisons
 For the fiscal year ended June 30, 2010
 (With comparative actual for the fiscal year ended June 30, 2009)
 (Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 304,680	\$ 304,680	\$ 316,244	\$ 11,564	\$ 384,821
Cash paid for employees and benefits	-	-	(414)	(414)	(414)
Cash paid for services and supplies	(200,000)	(200,000)	(175,103)	24,897	1,365,875
Other operating receipts	-	-	-	-	78,197
Net cash provided by operating activities	<u>104,680</u>	<u>104,680</u>	<u>140,727</u>	<u>36,047</u>	<u>1,828,479</u>
Cash flows from noncapital financing activities:					
Cash provided by property taxes	16,645	16,645	16,607	(38)	16,007
Cash provided by consolidated taxes	10,346	10,346	50,042	39,696	53,466
Federal and state grants	-	-	1,239,608	1,239,608	95,059
Net cash provided by noncapital financing activities	<u>26,991</u>	<u>26,991</u>	<u>1,306,257</u>	<u>1,279,266</u>	<u>164,532</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(2,406,090)	(2,406,090)	(1,421,608)	984,482	(1,968,073)
Loan From LVVWD	2,406,090	2,406,090		(2,406,090)	-
Cash provided by sales and use taxes	44,000	44,000		(44,000)	-
Cash used for debt service:					
Principal	(13,040)	(13,040)	(13,040)	-	(12,419)
Interest	(1,337)	(1,337)		1,337	-
Net cash provided (used) by capital and related financing activities	<u>29,623</u>	<u>29,623</u>	<u>(1,434,648)</u>	<u>(1,464,271)</u>	<u>(1,980,492)</u>
Cash flows from investing activities:					
Interest income	650	650	1,651	1,001	1,676
Net increase in cash and cash equivalents	<u>161,944</u>	<u>161,944</u>	<u>13,987</u>	<u>(147,957)</u>	<u>14,195</u>
Cash and cash equivalents:					
Beginning of year	<u>239,880</u>	<u>239,880</u>	<u>77,587</u>	<u>(162,293)</u>	<u>63,392</u>
End of year	<u>\$ 401,824</u>	<u>\$ 401,824</u>	<u>\$ 91,574</u>	<u>\$ (310,250)</u>	<u>\$ 77,587</u>

Clark County, Nevada
Public Parking
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Parking fees	\$ 765,135	\$ 965,135	\$ 491,839	\$ (473,296)	\$ 803,812
Other operating revenues	-	-	17,997	17,997	23
Total operating revenues	<u>765,135</u>	<u>965,135</u>	<u>509,836</u>	<u>(455,299)</u>	<u>803,835</u>
Operating expenses:					
Salaries and wages	194,879	194,879	173,690	(21,189)	195,937
Employee benefits	70,300	70,300	75,015	4,715	79,399
Services and supplies	328,779	528,779	296,314	(232,465)	297,102
Depreciation	176,252	176,252	176,252	-	176,252
Total operating expenses	<u>770,210</u>	<u>970,210</u>	<u>721,271</u>	<u>(248,939)</u>	<u>748,690</u>
Operating income (loss)	<u>(5,075)</u>	<u>(5,075)</u>	<u>(211,435)</u>	<u>(206,360)</u>	<u>55,145</u>
Nonoperating revenues (expenses):					
Interest income	2,391	2,391	9,598	7,207	5,470
Interest expense	(254)	(254)	(41)	213	(189)
Total nonoperating revenues (expenses)	<u>2,137</u>	<u>2,137</u>	<u>9,557</u>	<u>7,420</u>	<u>5,281</u>
Net income (loss)	<u>\$ (2,938)</u>	<u>\$ (2,938)</u>	<u>\$ (201,878)</u>	<u>\$ (198,940)</u>	<u>\$ 60,426</u>

(Continued)

Clark County, Nevada
Public Parking
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 765,135	\$ 965,135	\$ 475,210	\$ (489,925)	\$ 806,355
Cash paid for employees and benefits	(265,179)	(265,179)	(245,242)	19,937	(298,276)
Cash paid for services and supplies	(329,033)	(529,033)	(269,235)	259,798	(307,211)
Other operating receipts	-	-	17,997	17,997	23
Net cash provided (used) by operating activities	<u>170,923</u>	<u>170,923</u>	<u>(21,270)</u>	<u>(192,193)</u>	<u>200,891</u>
Cash flows from investing activities:					
Interest income	<u>2,391</u>	<u>2,391</u>	<u>10,274</u>	<u>7,883</u>	<u>6,755</u>
Net increase in cash and cash equivalents	173,314	173,314	(10,996)	(184,310)	207,646
Cash and cash equivalents:					
Beginning of year	<u>324,355</u>	<u>324,355</u>	<u>380,706</u>	<u>56,351</u>	<u>173,060</u>
End of year	<u>\$ 497,669</u>	<u>\$ 497,669</u>	<u>\$ 369,710</u>	<u>\$ (127,959)</u>	<u>\$ 380,706</u>

Clark County, Nevada
Big Bend Water District
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Water sales and related water fees	\$ 3,644,054	\$ 3,644,054	\$ 3,585,843	\$ (58,211)	\$ 3,565,278
Other operating revenue	-	-	-	-	780,066
Total operating revenues	<u>3,644,054</u>	<u>3,644,054</u>	<u>3,585,843</u>	<u>(58,211)</u>	<u>4,345,344</u>
Operating expenses:					
Salaries and wages			-	-	1,173,141
Employee benefits	-	-	-	-	38,548
Services and supplies	2,420,765	2,420,765	2,626,597	205,832	1,956,264
Depreciation	1,583,482	1,583,482	1,151,032	(432,450)	1,944,398
Total operating expenses	<u>4,004,247</u>	<u>4,004,247</u>	<u>3,777,629</u>	<u>(226,618)</u>	<u>5,112,351</u>
Operating income (loss)	<u>(360,193)</u>	<u>(360,193)</u>	<u>(191,786)</u>	<u>168,407</u>	<u>(767,007)</u>
Nonoperating revenues (expenses):					
Interest income	285,000	285,000	36,062	(248,938)	146,377
Interest expense	(258,874)	(258,874)	(292,213)	(33,339)	(443,299)
Sales and use tax	260,515	260,515	230,409	(30,106)	252,285
Total nonoperating revenues (expenses)	<u>286,641</u>	<u>286,641</u>	<u>(25,742)</u>	<u>(312,383)</u>	<u>(44,637)</u>
Loss before transfers and capital contributions	<u>(73,552)</u>	<u>(73,552)</u>	<u>(217,528)</u>	<u>(143,976)</u>	<u>(811,644)</u>
Capital contributions	-	-	4,100	4,100	-
Net income (loss)	<u>\$ (73,552)</u>	<u>\$ (73,552)</u>	<u>\$ (213,428)</u>	<u>\$ (139,876)</u>	<u>\$ (811,644)</u>

(Continued)

Clark County, Nevada
Big Bend Water District
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 3,644,054	\$ 3,644,054	\$ 3,402,665	\$ (241,389)	\$ 4,327,965
Cash paid for employees and benefits	(686,195)	(686,195)	(937,979)	(251,784)	(1,211,689)
Cash paid for services and supplies	(1,734,570)	(1,734,570)	(1,707,614)	26,956	(2,561,683)
Net cash provided by operating activities	<u>1,223,289</u>	<u>1,223,289</u>	<u>757,072</u>	<u>(466,217)</u>	<u>554,593</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	-	-	(733,540)	(733,540)	(364,827)
Cash used for debt service:					
Principal	(1,583,482)	(1,583,482)	(1,768,516)	(185,034)	(1,326,664)
Interest	(258,874)	(258,874)	(327,251)	(68,377)	(484,521)
Cash provided by sales and use taxes	260,515	260,515	230,409	(30,106)	252,285
Net cash used by capital and related financing activities	<u>(1,581,841)</u>	<u>(1,581,841)</u>	<u>(2,598,898)</u>	<u>(1,017,057)</u>	<u>(1,923,727)</u>
Cash flows from investing activities:					
Interest income	285,000	285,000	36,062	(248,938)	249,505
Net decrease in cash and cash equivalents	(73,552)	(73,552)	(1,805,764)	(1,732,212)	(1,119,629)
Cash and cash equivalents:					
Beginning of year	9,404,652	9,404,652	8,465,536	(939,116)	9,585,165
End of year:					
Unrestricted	9,331,100	9,331,100	3,391,133	(5,939,967)	8,213,251
Restricted	-	-	3,268,639	3,268,639	252,285
Total cash and cash equivalents at end of year	<u>\$ 9,331,100</u>	<u>\$ 9,331,100</u>	<u>\$ 6,659,772</u>	<u>\$ (2,671,328)</u>	<u>\$ 8,465,536</u>

Clark County, Nevada
Recreation Activity
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Recreation fees	\$ 7,446,920	\$ 7,446,920	\$ 7,903,552	\$ 456,632	\$ 8,514,896
Other operating revenues	-	-	62	62	-
Total operating revenues	<u>7,446,920</u>	<u>7,446,920</u>	<u>7,903,614</u>	<u>456,694</u>	<u>8,514,896</u>
Operating expenses:					
Salaries and wages	6,184,536	6,184,536	5,080,657	(1,103,879)	6,443,391
Employee benefits	296,227	296,227	236,804	(59,423)	312,389
Services and supplies	3,014,103	4,035,200	2,574,177	(1,461,023)	2,496,855
Depreciation	37,851	37,851	28,518	(9,333)	32,598
Total operating expenses	<u>9,532,717</u>	<u>10,553,814</u>	<u>7,920,156</u>	<u>(2,633,658)</u>	<u>9,285,233</u>
Operating loss	<u>(2,085,797)</u>	<u>(3,106,894)</u>	<u>(16,542)</u>	<u>3,090,352</u>	<u>(770,337)</u>
Nonoperating revenues (expenses):					
Interest income	60,762	60,762	212,332	151,570	287,152
Interest expense	-	-	(877)	(877)	(13,247)
Gain on sale of property and equipment	-	-	-	-	8,550
Other nonoperating revenues (expenses)	439,000	439,000	166,993	(272,007)	198,987
Total nonoperating revenues (expenses)	<u>499,762</u>	<u>499,762</u>	<u>378,448</u>	<u>(121,314)</u>	<u>481,442</u>
Income (loss) before transfers	<u>(1,586,035)</u>	<u>(2,607,132)</u>	<u>361,906</u>	<u>2,969,038</u>	<u>(288,895)</u>
Transfers from other funds	1,700,000	1,700,000	1,700,000	-	1,700,000
Transfers to other funds	<u>(1,541,829)</u>	<u>(1,541,829)</u>	<u>(1,541,829)</u>	<u>-</u>	<u>-</u>
Net income (loss)	<u>\$ (1,427,864)</u>	<u>\$ (2,448,961)</u>	<u>\$ 520,077</u>	<u>\$ 2,969,038</u>	<u>\$ 1,411,105</u>

(Continued)

Clark County, Nevada
Recreation Activity
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 7,446,920	\$ 7,446,920	\$ 8,001,843	\$ 554,923	\$ 8,284,742
Cash paid for employees and benefits	(6,480,763)	(6,480,763)	(5,331,672)	1,149,091	(6,846,993)
Cash paid for services and supplies	(3,014,103)	(4,035,200)	(2,540,500)	1,494,700	(2,621,843)
Net cash provided (used) by operating activities	<u>(2,047,946)</u>	<u>(3,069,043)</u>	<u>129,733</u>	<u>3,198,776</u>	<u>(1,184,094)</u>
Cash flows from noncapital financing activities:					
Federal and state grants	439,000	439,000	166,993	(272,007)	198,427
Transfer to other funds	(1,541,829)	(1,541,829)	(1,541,829)	-	-
Transfers from other funds	1,700,000	1,700,000	1,700,000	-	1,700,560
Net cash provided by noncapital financing activities	<u>597,171</u>	<u>597,171</u>	<u>325,164</u>	<u>(272,007)</u>	<u>1,898,987</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(100,000)	(78,903)	(67,866)	11,037	8,550
Net cash provided (used) by capital and related financing activities	<u>(100,000)</u>	<u>(78,903)</u>	<u>(67,866)</u>	<u>11,037</u>	<u>8,550</u>
Cash flows from investing activities:					
Interest income	60,762	60,762	229,621	168,859	333,928
Net increase (decrease) in cash and cash equivalents	(1,490,013)	(2,490,013)	616,652	3,106,665	1,057,371
Cash and cash equivalents:					
Beginning of year	7,337,532	8,337,532	9,197,934	860,402	8,140,563
End of year	<u>\$ 5,847,519</u>	<u>\$ 5,847,519</u>	<u>\$ 9,814,586</u>	<u>\$ 3,967,067</u>	<u>\$ 9,197,934</u>

Clark County, Nevada
Shooting Park
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Recreation fees	\$ 421,000	\$ 421,000	\$ 324,851	\$ (96,149)	\$ -
Other operating revenues	-	-	-	-	-
Total operating revenues	<u>421,000</u>	<u>421,000</u>	<u>324,851</u>	<u>(96,149)</u>	<u>-</u>
Operating expenses:					
Salaries and wages	626,440	626,440	667,439	40,999	-
Employee benefits	290,261	290,261	178,144	(112,117)	-
Services and supplies	859,958	859,958	217,174	(642,784)	-
Depreciation	-	-	3,336	3,336	-
Total operating expenses	<u>1,776,659</u>	<u>1,776,659</u>	<u>1,066,093</u>	<u>(710,566)</u>	<u>-</u>
Operating loss	<u>(1,355,659)</u>	<u>(1,355,659)</u>	<u>(741,242)</u>	<u>614,417</u>	<u>-</u>
Nonoperating revenues (expenses):					
Interest income	5,624	5,624	54,319	48,695	-
Interest expense	(1,768)	(1,768)	(181)	1,587	-
Total nonoperating revenues (expenses)	<u>3,856</u>	<u>3,856</u>	<u>54,138</u>	<u>50,282</u>	<u>-</u>
Loss before transfers	(1,351,803)	(1,351,803)	(687,104)	664,699	-
Transfers from other funds	1,541,829	1,541,829	1,541,829	-	-
Net income	<u>\$ 190,026</u>	<u>\$ 190,026</u>	<u>\$ 854,725</u>	<u>\$ 664,699</u>	<u>\$ -</u>

(Continued)

Shooting Park
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 421,000	\$ 421,000	\$ 324,851	\$ (96,149)	\$ -
Cash paid for employees and benefits	(916,701)	(916,701)	(711,896)	204,805	-
Cash paid for services and supplies	(861,726)	(861,726)	(108,175)	753,551	-
Net cash used by operating activities	<u>(1,357,427)</u>	<u>(1,357,427)</u>	<u>(495,220)</u>	<u>862,207</u>	<u>-</u>
Cash flows from noncapital financing activities:					
Transfers from other funds	1,541,829	1,541,829	1,541,829	-	-
Net cash provided (used) by noncapital financing activities	<u>1,541,829</u>	<u>1,541,829</u>	<u>1,541,829</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	-	-	(11,036)	(11,036)	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>(11,036)</u>	<u>(11,036)</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	5,624	5,624	53,335	47,711	-
Net increase in cash and cash equivalents	190,026	190,026	1,088,908	898,882	-
Cash and cash equivalents:					
Beginning of year	-	-	-	-	-
End of year	<u>\$ 190,026</u>	<u>\$ 190,026</u>	<u>\$ 1,088,908</u>	<u>\$ 898,882</u>	<u>\$ -</u>

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

Insurance Funds – to account for self-insurance activities. Such costs are billed to the user departments and include depreciation on equipment.

Employee Benefits Fund – to account for the payment of sick and annual leave of terminated employees. Departments are billed for their estimated portion of the employees' severance amount.

Other Post-Employment Benefits Reserve Fund – to account for cash held in reserve on behalf of the respective entities to offset the liability for post-employment benefits.

Clark County Investment Pool Fund – to account for the costs associated with managing the County's investment portfolio. Such costs are billed to the funds participating in the investment pool and include depreciation on equipment.

Regional Justice Center Maintenance and Operations – to account for the costs associated with maintenance and operations of the Regional Justice Center. Such costs are billed to user departments and include depreciation on equipment.

County Automotive Fund – to account for the costs of acquiring vehicles and for operating a maintenance facility for automotive equipment used by County departments. Such costs are billed to the user departments and include depreciation on machinery and equipment.

Construction Management Fund – to account for costs associated with the administration of land acquisition as well as the design and development of County facilities. Such costs are billed to user departments and include depreciation on equipment.

Central Services Fund – to account for the cost of operating a central facility for providing printing and mailing services to County departments. Such costs are billed to the user departments and include depreciation on equipment.

Enterprise Resource Planning Fund – to account for expenditures associated with the acquisition and implementation of an enterprise resource planning system including vendor costs, staff costs, and future hardware and software purchases.

Information Technology Fund – to account for development costs of information systems. Such costs are allocated and billed to user departments.

Clark County, Nevada
Internal Service Funds
Combining Statement of Net Assets
June 30, 2010
(With comparative totals for June 30, 2009)

	Self-Funded Group Insurance	Clark County Worker's Compensation	Employee Benefits	Other Post- Employment Benefits Reserve	LVMPD Self-Funded Insurance	LVMPD Self- Funded Industrial Insurance
ASSETS						
Current Assets:						
Cash and cash equivalents:						
In custody of the County Treasurer	\$ 31,772,874	\$ 88,458,237	\$ 13,746,591	\$ 115,648,792	\$ 18,161,661	\$ 49,645,415
In custody of other officials	-	-	-	-	10,000	4,092,000
Loaned securities	191,924	564,662	57,954	847,380	116,434	315,754
Accounts receivable	254,178	218	-	-	133,996	439,700
Interest receivable	138,549	407,625	41,837	611,718	86,062	231,059
Due from other funds	11,633,505	4,469,613	-	44,984,989	-	-
Due from other governmental units	213,408	-	-	27,279	-	-
Inventories	-	-	-	-	-	-
Prepaid items and other current assets	-	437,370	-	-	-	-
Total Current Assets	<u>44,204,438</u>	<u>94,337,725</u>	<u>13,846,382</u>	<u>162,120,158</u>	<u>18,508,153</u>	<u>54,723,928</u>
Noncurrent Assets:						
Deferred charges and other assets	-	-	-	16,304,427	-	-
Capital Assets:						
Property and equipment	-	1,097,733	-	-	6,602	-
Accumulated depreciation	-	(265,228)	-	-	(6,602)	-
Total Capital Assets	-	832,505	-	-	-	-
Total noncurrent assets	-	832,505	-	16,304,427	-	-
Total Assets	<u>\$ 44,204,438</u>	<u>\$ 95,170,230</u>	<u>\$ 13,846,382</u>	<u>\$ 178,424,585</u>	<u>\$ 18,508,153</u>	<u>\$ 54,723,928</u>
LIABILITIES						
Current Liabilities:						
Accounts payable	\$ 21,191,508	\$ 59,943,220	\$ -	\$ -	\$ 12,323,134	\$ 54,113,331
Accrued expenses	19	146,390	343,485	139,001,657	-	-
Due to other funds	-	27,279	-	-	-	-
Loaned securities	371,138	1,091,928	112,071	1,638,639	225,156	610,597
Deposits and other current liabilities	-	-	112,500	-	-	-
Total Current Liabilities	<u>21,562,665</u>	<u>61,208,817</u>	<u>568,056</u>	<u>140,640,296</u>	<u>12,548,290</u>	<u>54,723,928</u>
NET ASSETS						
Invested in capital assets	-	832,505	-	-	-	-
Unrestricted	22,641,773	33,128,908	13,278,326	37,784,289	5,959,863	-
Total Net Assets	<u>\$ 22,641,773</u>	<u>\$ 33,961,413</u>	<u>\$ 13,278,326</u>	<u>\$ 37,784,289</u>	<u>\$ 5,959,863</u>	<u>\$ -</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Net Assets
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	County Liability Insurance	County Liability Insurance Pool	Clark County Investment Pool	Regional Justice Center Maintenance and Operations	County Automotive	Construction Management
ASSETS						
Current Assets:						
Cash and cash equivalents:						
In custody of the County Treasurer	\$ 20,702,424	\$ 9,529,863	\$ 1,560,474	\$ 5,652,787	\$ 13,491,629	\$ 3,293,832
In custody of other officials	-	-	-	-	-	-
Loaned securities	132,722	61,096	10,004	35,998	86,567	21,117
Accounts receivable	6,027	80,289	-	41,113	74,128	(2,901)
Interest receivable	95,812	44,105	7,222	25,987	62,492	15,244
Due from other funds	-	-	-	-	-	119,855
Due from other governmental units	-	-	-	553,223	7,190	-
Inventories	-	-	-	-	374,985	-
Prepaid items and other current assets	-	777,595	-	-	-	-
Total Current Assets	<u>20,936,985</u>	<u>10,492,948</u>	<u>1,577,700</u>	<u>6,309,108</u>	<u>14,096,991</u>	<u>3,447,147</u>
Noncurrent Assets:						
Deferred charges and other assets	-	-	-	-	-	-
Capital Assets:						
Property and equipment	154,558	-	-	8,959	11,337,627	138,171
Accumulated depreciation	(154,558)	-	-	(3,733)	(10,791,785)	(114,111)
Total Capital Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,226</u>	<u>545,842</u>	<u>24,060</u>
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,226</u>	<u>545,842</u>	<u>24,060</u>
Total Assets	<u>\$ 20,936,985</u>	<u>\$ 10,492,948</u>	<u>\$ 1,577,700</u>	<u>\$ 6,314,334</u>	<u>\$ 14,642,833</u>	<u>\$ 3,471,207</u>
LIABILITIES						
Current Liabilities:						
Accounts payable	\$ 5,634,888	\$ 10,374,803	\$ 300,580	\$ 383,040	\$ 542,854	\$ 53,166
Accrued expenses	236,208	-	66,110	630,159	483,594	646,324
Due to other funds	40,919	-	22,733	300,069	163,674	154,581
Loaned securities	256,655	118,145	19,346	69,612	167,400	40,835
Deposits and other current liabilities	-	-	-	20	-	2,500
Total Current Liabilities	<u>6,168,670</u>	<u>10,492,948</u>	<u>408,769</u>	<u>1,382,900</u>	<u>1,357,522</u>	<u>897,406</u>
NET ASSETS						
Invested in capital assets	-	-	-	5,226	545,842	24,060
Unrestricted	14,768,315	-	1,168,931	4,926,208	12,739,469	2,549,741
Total Net Assets	<u>\$ 14,768,315</u>	<u>\$ -</u>	<u>\$ 1,168,931</u>	<u>\$ 4,931,434</u>	<u>\$ 13,285,311</u>	<u>\$ 2,573,801</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Net Assets
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	Central Services	Enterprise Resource Planning	Information Technology	Totals	
				2010	2009
ASSETS					
Current Assets:					
Cash and cash equivalents:					
In custody of the County Treasurer	\$ 909,613	\$ 34,080,854	\$ 2,108,037	\$ 408,763,083	\$ 389,305,610
In custody of other officials	-	-	-	4,102,000	4,102,000
Loaned securities	844	214,104	5,072	2,661,632	46,694,700
Accounts receivable	56,852	112,000	217,619	1,413,219	12,117,728
Interest receivable	609	154,560	3,662	1,926,543	2,558,553
Due from other funds	-	5,212,016	-	66,419,978	15,284,483
Due from other governmental units	-	185,484	-	986,584	-
Inventories	-	-	-	374,985	450,874
Prepaid items and other current assets	-	-	-	1,214,965	1,844,198
Total Current Assets	<u>967,918</u>	<u>39,959,018</u>	<u>2,334,390</u>	<u>487,862,989</u>	<u>472,358,146</u>
Noncurrent Assets:					
Deferred charges and other assets	-	-	-	16,304,427	10,103,001
Capital Assets:					
Property and equipment	1,230,298	3,708,185	-	17,682,133	21,155,698
Accumulated depreciation	(983,973)	(2,695,359)	-	(15,015,349)	(17,632,356)
Total Capital Assets	<u>246,325</u>	<u>1,012,826</u>	<u>-</u>	<u>2,666,784</u>	<u>3,523,342</u>
Total noncurrent assets	<u>246,325</u>	<u>1,012,826</u>	<u>-</u>	<u>18,971,211</u>	<u>13,626,343</u>
Total Assets	<u>\$ 1,214,243</u>	<u>\$ 40,971,844</u>	<u>\$ 2,334,390</u>	<u>\$ 506,834,200</u>	<u>\$ 485,984,489</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	\$ 257,230	\$ 155,802	\$ 196,982	\$ 165,470,538	\$ 149,647,128
Accrued expenses	247,785	1,276,122	1,603,223	144,681,076	94,698,279
Due to other funds	104,570	245,511	259,142	1,318,478	-
Loaned securities	1,631	414,029	9,809	5,146,991	49,057,320
Deposits and other current liabilities	-	-	-	115,020	268,770
Total Current Liabilities	<u>611,216</u>	<u>2,091,464</u>	<u>2,069,156</u>	<u>316,732,103</u>	<u>293,671,497</u>
NET ASSETS					
Invested in capital assets	246,325	1,012,826	-	2,666,784	3,523,342
Unrestricted	356,702	37,867,554	265,234	187,435,313	188,789,650
Total Net Assets	<u>\$ 603,027</u>	<u>\$ 38,880,380</u>	<u>\$ 265,234</u>	<u>\$ 190,102,097</u>	<u>\$ 192,312,992</u>

Clark County, Nevada
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Assets
For the fiscal year Ended June 30, 2010
(With comparative totals for the fiscal year Ended June 30, 2009)

	Self-Funded Group Insurance	Clark County Worker's Compensation	Employee Benefits	Other Post- Employment Benefits Reserve	LVMPD Self-Funded Insurance	LVMPD Self- Funded Industrial Insurance
Operating revenues:						
Charges for services:						
Insurance	\$ 73,563,971	\$ 9,049,476	\$ 506,429	\$ 49,328,643	\$ -	\$ 12,672,820
Parking fees	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other operating revenues	2,333,187	832,487	-	-	315,196	899,613
Total operating revenues	<u>75,897,158</u>	<u>9,881,963</u>	<u>506,429</u>	<u>49,328,643</u>	<u>315,196</u>	<u>13,572,433</u>
Operating expenses:						
Salaries and wages	-	456,391	-	-	-	-
Employee benefits	-	175,055	-	49,445,298	-	-
Services and supplies	82,780,574	15,201,561	2,815,451	-	7,173,567	20,940,351
Depreciation	-	48,033	-	-	-	-
Total operating expenses	<u>82,780,574</u>	<u>15,881,040</u>	<u>2,815,451</u>	<u>49,445,298</u>	<u>7,173,567</u>	<u>20,940,351</u>
Operating income (loss)	<u>(6,883,416)</u>	<u>(5,999,077)</u>	<u>(2,309,022)</u>	<u>(116,655)</u>	<u>(6,858,371)</u>	<u>(7,367,918)</u>
Nonoperating revenues (expenses):						
Interest income	915,843	2,470,517	263,873	3,811,588	520,146	1,372,870
Interest expense	(4,455)	(10,620)	(1,199)	(13,138)	(2,555)	(4,952)
Gain (loss) on sale or disposition of property and equipment	-	-	-	-	(3,417)	-
Other nonoperating revenues (expenses)	109,401	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>1,020,789</u>	<u>2,459,897</u>	<u>262,674</u>	<u>3,798,450</u>	<u>514,174</u>	<u>1,367,918</u>
Income (loss) before transfers	<u>(5,862,627)</u>	<u>(3,539,180)</u>	<u>(2,046,348)</u>	<u>3,681,795</u>	<u>(6,344,197)</u>	<u>(6,000,000)</u>
Transfers from other funds	-	-	4,500,000	-	-	6,000,000
Transfers to other funds	-	-	-	-	-	-
Changes in net assets	<u>(5,862,627)</u>	<u>(3,539,180)</u>	<u>2,453,652</u>	<u>3,681,795</u>	<u>(6,344,197)</u>	<u>-</u>
Net assets:						
Beginning of year	<u>28,504,400</u>	<u>37,500,593</u>	<u>10,824,674</u>	<u>34,102,494</u>	<u>12,304,060</u>	<u>-</u>
End of year	<u>\$ 22,641,773</u>	<u>\$ 33,961,413</u>	<u>\$ 13,278,326</u>	<u>\$ 37,784,289</u>	<u>\$ 5,959,863</u>	<u>\$ -</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Assets
For the fiscal year Ended June 30, 2010
(With comparative totals for the fiscal year Ended June 30, 2009)
(Continued)

	<u>County Liability Insurance</u>	<u>County Liability Insurance Pool</u>	<u>Clark County Investment Pool</u>	<u>Regional Justice Center Maintenance and Operations</u>	<u>County Automotive</u>	<u>Construction Management</u>
Operating revenues:						
Charges for services:						
Insurance	\$ 2,234,731	\$ 4,843,736	\$ -	\$ -	\$ -	\$ -
Parking fees	-	-	-	183,433	-	-
Other	-	-	1,676,686	8,553,012	10,243,015	2,246,664
Other operating revenues	5,150	7,965	-	1,727,264	68,420	5,045
Total operating revenues	<u>2,239,881</u>	<u>4,851,701</u>	<u>1,676,686</u>	<u>10,463,709</u>	<u>10,311,435</u>	<u>2,251,709</u>
Operating expenses:						
Salaries and wages	577,550	-	351,186	3,396,808	2,351,944	2,790,727
Employee benefits	244,191	-	138,918	1,601,415	916,287	1,054,354
Services and supplies	1,132,858	5,097,345	958,392	4,376,514	6,709,316	636,338
Depreciation	-	-	-	1,792	98,786	17,617
Total operating expenses	<u>1,954,599</u>	<u>5,097,345</u>	<u>1,448,496</u>	<u>9,376,529</u>	<u>10,076,333</u>	<u>4,499,036</u>
Operating income (loss)	<u>285,282</u>	<u>(245,644)</u>	<u>228,190</u>	<u>1,087,180</u>	<u>235,102</u>	<u>(2,247,327)</u>
Nonoperating revenues (expenses):						
Interest income	559,903	246,584	35,273	129,856	344,680	64,864
Interest expense	(2,345)	(940)	(138)	(451)	(1,272)	(192)
Gain (loss) on sale or disposition of property and equipment	-	-	-	-	447,259	-
Other nonoperating revenues (expenses)	-	-	-	208,000	-	-
Total nonoperating revenues (expenses)	<u>557,558</u>	<u>245,644</u>	<u>35,135</u>	<u>337,405</u>	<u>790,667</u>	<u>64,672</u>
Income (loss) before transfers	<u>842,840</u>	<u>-</u>	<u>263,325</u>	<u>1,424,585</u>	<u>1,025,769</u>	<u>(2,182,655)</u>
Transfers from other funds	-	-	-	-	1,000,000	2,500,000
Transfers to other funds	-	-	-	-	-	-
Changes in net assets	<u>842,840</u>	<u>-</u>	<u>263,325</u>	<u>1,424,585</u>	<u>2,025,769</u>	<u>317,345</u>
Net assets:						
Beginning of year	<u>13,925,475</u>	<u>-</u>	<u>905,606</u>	<u>3,506,849</u>	<u>11,259,542</u>	<u>2,256,456</u>
End of year	<u>\$ 14,768,315</u>	<u>\$ -</u>	<u>\$ 1,168,931</u>	<u>\$ 4,931,434</u>	<u>\$ 13,285,311</u>	<u>\$ 2,573,801</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Assets
For the fiscal year Ended June 30, 2010
(With comparative totals for the fiscal year Ended June 30, 2009)

	Central Services	Enterprise Resource Planning	Information Technology	Totals	
				2010	2009
Operating revenues:					
Charges for services:					
Insurance	\$ -	\$ -	\$ -	\$ 152,199,806	\$ 173,401,633
Parking fees	-	-	-	183,433	196,339
Other	6,612,385	12,840,643	10,020,015	52,192,420	50,912,028
Other operating revenues	1,484	186	5,889	6,201,886	13,931,999
Total operating revenues	<u>6,613,869</u>	<u>12,840,829</u>	<u>10,025,904</u>	<u>210,777,545</u>	<u>238,441,999</u>
Operating expenses:					
Salaries and wages	1,245,223	4,662,612	5,650,178	21,482,619	21,997,159
Employee benefits	581,689	1,650,990	2,138,141	57,946,338	59,793,347
Services and supplies	5,034,857	5,774,118	478,985	159,110,227	186,457,307
Depreciation	157,155	588,740	-	912,123	1,419,665
Total operating expenses	<u>7,018,924</u>	<u>12,676,460</u>	<u>8,267,304</u>	<u>239,451,307</u>	<u>269,667,478</u>
Operating income (loss)	<u>(405,055)</u>	<u>164,369</u>	<u>1,758,600</u>	<u>(28,673,762)</u>	<u>(31,225,479)</u>
Nonoperating revenues (expenses):					
Interest income	115	970,907	40,104	11,747,123	12,736,627
Interest expense	(25)	(3,011)	(206)	(45,499)	(521,455)
Gain (loss) on sale or disposition of property and equipment	-	-	-	443,842	249,193
Other nonoperating revenues (expenses)	-	-	-	317,401	-
Total nonoperating revenues (expenses)	<u>90</u>	<u>967,896</u>	<u>39,898</u>	<u>12,462,867</u>	<u>12,464,365</u>
Income (loss) before transfers	<u>(404,965)</u>	<u>1,132,265</u>	<u>1,798,498</u>	<u>(16,210,895)</u>	<u>(18,761,114)</u>
Transfers from other funds	-	1,533,264	-	15,533,264	23,559,140
Transfers to other funds	-	-	(1,533,264)	(1,533,264)	-
Changes in net assets	<u>(404,965)</u>	<u>2,665,529</u>	<u>265,234</u>	<u>(2,210,895)</u>	<u>4,798,026</u>
Net assets:					
Beginning of year	<u>1,007,992</u>	<u>36,214,851</u>	<u>-</u>	<u>192,312,992</u>	<u>187,514,966</u>
End of year	<u>\$ 603,027</u>	<u>\$ 38,880,380</u>	<u>\$ 265,234</u>	<u>\$ 190,102,097</u>	<u>\$ 192,312,992</u>

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)

	Self-Funded Group Insurance	Clark County Workers' Compensation	Employee Benefits	Other Post- Employment Benefits Reserve	LVMPD Self- Funded Insurance	LVMPD Self- Funded Industrial Insurance
Cash flows from operating activities:						
Cash received from customers	\$ 73,631,287	\$ 9,650,757	\$ 352,679	\$ 99,738	\$ -	\$ 12,690,241
Cash paid for employees and benefits	19	(598,538)	-	-	-	-
Cash paid for services and supplies	(81,539,201)	(11,157,438)	(2,891,248)	-	(5,080,751)	(11,635,807)
Other operating receipts	2,333,187	832,487	-	-	315,196	899,613
Net cash provided (used) by operating activities	<u>(5,574,708)</u>	<u>(1,272,732)</u>	<u>(2,538,569)</u>	<u>99,738</u>	<u>(4,765,555)</u>	<u>1,954,047</u>
Cash flows from noncapital financing activities:						
Transfers from other funds	-	-	4,500,000	-	-	6,000,000
Transfers to other funds	-	-	-	-	-	-
Other nonoperating revenues	109,401	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>109,401</u>	<u>-</u>	<u>4,500,000</u>	<u>-</u>	<u>-</u>	<u>6,000,000</u>
Cash flows from capital and related financing activities:						
Acquisition, construction, or improvement of capital assets	-	-	-	-	3,417	-
Proceeds (loss) from the sale of capital assets	-	-	-	-	(3,417)	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:						
Interest income	973,398	2,629,843	280,589	4,020,270	555,439	1,456,678
Net increase (decrease) in cash and cash equivalents	<u>(4,491,909)</u>	<u>1,357,111</u>	<u>2,242,020</u>	<u>4,120,008</u>	<u>(4,210,116)</u>	<u>9,410,725</u>
Cash and cash equivalents:						
Beginning of year	36,264,783	87,101,126	11,504,571	111,528,784	22,381,777	44,326,690
End of year	<u>\$ 31,772,874</u>	<u>\$ 88,458,237</u>	<u>\$ 13,746,591</u>	<u>\$ 115,648,792</u>	<u>\$ 18,171,661</u>	<u>\$ 53,737,415</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	<u>Self-Funded Group Insurance</u>	<u>Clark County Workers' Compensation</u>	<u>Employee Benefits</u>	<u>Other Post- Employment Benefits Reserve</u>	<u>LVMPD Self- Funded Insurance</u>	<u>LVMPD Self- Funded Industrial Insurance</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:						
Operating income (loss)	\$ (6,883,416)	\$ (5,999,077)	\$ (2,309,022)	\$ (116,655)	\$ (6,858,371)	\$ (7,367,918)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	-	48,033	-	-	-	-
(Increase) decrease in accounts receivable	280,724	3,404,707	-	-	(33,865)	17,421
Increase in due from other funds	-	(2,803,426)	-	(43,000,198)	-	-
Increase in due from other governmental units	(213,408)	-	-	(27,279)	-	-
Decrease in inventory	-	-	-	-	-	-
(Increase) decrease in prepaid expense	-	196,900	-	-	-	-
Increase in deferred charges and other assets	-	-	-	(6,201,426)	-	-
Increase (decrease) in accounts payable	1,241,373	3,819,944	(75,797)	-	2,126,681	9,304,544
Increase (decrease) in accrued expenses	19	32,908	-	49,445,296	-	-
Increase in due to other funds	-	27,279	-	-	-	-
Increase (decrease) in deposits and other liabilities	-	-	(153,750)	-	-	-
Net cash provided (used) by operating activities	<u>\$ (5,574,708)</u>	<u>\$ (1,272,732)</u>	<u>\$ (2,538,569)</u>	<u>\$ 99,738</u>	<u>\$ (4,765,555)</u>	<u>\$ 1,954,047</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	County Liability Insurance	County Liability Insurance Pool	Clark County Investment Pool	Regional Justice Center Maintenance and Operations	County Automotive	Construction Management
Cash flows from operating activities:						
Cash received from customers	\$ 2,234,731	\$ 4,909,152	\$ 1,676,686	\$ 8,684,842	\$ 10,248,585	\$ 3,267,139
Cash paid for employees and benefits	(801,235)	-	(482,199)	(4,900,681)	(3,297,289)	(3,799,094)
Cash paid for services and supplies	(1,099,906)	(4,104,775)	(1,128,061)	(4,297,147)	(6,433,546)	(611,965)
Other operating receipts	5,150	7,965	-	1,727,264	68,420	5,045
Net cash provided (used) by operating activities	<u>338,740</u>	<u>812,342</u>	<u>66,426</u>	<u>1,214,278</u>	<u>586,170</u>	<u>(1,138,875)</u>
Cash flows from noncapital financing activities:						
Transfers from other funds	-	-	-	-	1,000,000	2,500,000
Transfers to other funds	-	-	-	-	-	-
Other nonoperating revenues	-	-	-	208,000	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>208,000</u>	<u>1,000,000</u>	<u>2,500,000</u>
Cash flows from capital and related financing activities:						
Acquisition, construction, or improvement of capital assets	-	-	-	-	(33,502)	-
Proceeds (loss) from the sale of capital assets	-	-	-	-	447,259	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>413,757</u>	<u>-</u>
Cash flows from investing activities:						
Interest income	<u>597,334</u>	<u>263,563</u>	<u>38,099</u>	<u>139,603</u>	<u>367,793</u>	<u>70,311</u>
Net increase (decrease) in cash and cash equivalents	<u>936,074</u>	<u>1,075,905</u>	<u>104,525</u>	<u>1,561,881</u>	<u>2,367,720</u>	<u>1,431,436</u>
Cash and cash equivalents:						
Beginning of year	<u>19,766,350</u>	<u>8,453,958</u>	<u>1,455,949</u>	<u>4,090,906</u>	<u>11,123,909</u>	<u>1,862,396</u>
End of year	<u>\$ 20,702,424</u>	<u>\$ 9,529,863</u>	<u>\$ 1,560,474</u>	<u>\$ 5,652,787</u>	<u>\$ 13,491,629</u>	<u>\$ 3,293,832</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	<u>County Liability Insurance</u>	<u>County Liability Insurance Pool</u>	<u>Clark County Investment Pool</u>	<u>Regional Justice Center Maintenance and Operations</u>	<u>County Automotive</u>	<u>Construction Management</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:						
Operating income (loss)	\$ 285,282	\$ (245,644)	\$ 228,190	\$ 1,087,180	\$ 235,102	\$ (2,247,327)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	-	-	-	1,792	98,786	17,617
(Increase) decrease in accounts receivable	-	65,416	-	501,620	12,760	1,140,330
Increase in due from other funds	-	-	-	-	-	(119,855)
Increase in due from other governmental units	-	-	-	(553,223)	(7,190)	-
Decrease in inventory	-	-	-	-	75,889	-
(Increase) decrease in prepaid expense	-	432,333	-	-	-	-
Increase in deferred charges and other assets	-	-	-	-	-	-
Increase (decrease) in accounts payable	(7,967)	560,237	(192,402)	(220,702)	36,207	(130,208)
Increase (decrease) in accrued expenses	20,506	-	7,905	97,542	(29,058)	45,987
Increase in due to other funds	40,919	-	22,733	300,069	163,674	154,581
Increase (decrease) in deposits and other liabilities	-	-	-	-	-	-
Net cash provided (used) by operating activities	<u>\$ 338,740</u>	<u>\$ 812,342</u>	<u>\$ 66,426</u>	<u>\$ 1,214,278</u>	<u>\$ 586,170</u>	<u>\$ (1,138,875)</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

				<u>Totals</u>	
	<u>Central Services</u>	<u>Enterprise Resource Planning</u>	<u>Information Technology</u>	<u>2010</u>	<u>2009</u>
Cash flows from operating activities:					
Cash received from customers	\$ 6,593,214	\$ 12,737,195	\$ 10,060,530	\$ 156,836,776	\$ 222,652,879
Cash paid for employees and benefits	(1,805,663)	(5,952,612)	(7,808,867)	(29,446,159)	(29,959,075)
Cash paid for services and supplies	(5,133,764)	(6,086,276)	(97,197)	(141,297,082)	(142,918,067)
Other operating receipts	1,484	186	5,889	6,201,886	13,931,999
Net cash provided (used) by operating activities	<u>(344,729)</u>	<u>698,493</u>	<u>2,160,355</u>	<u>(7,704,579)</u>	<u>63,707,736</u>
Cash flows from noncapital financing activities:					
Transfers from other funds	-	1,533,264	-	15,533,264	23,559,140
Transfers to other funds	-	-	(1,533,264)	(1,533,264)	-
Other nonoperating revenues	-	-	-	317,401	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>1,533,264</u>	<u>(1,533,264)</u>	<u>14,317,401</u>	<u>23,559,140</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	-	(25,480)	-	(55,565)	(260,490)
Proceeds (loss) from the sale of capital assets	-	-	-	443,842	249,193
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(25,480)</u>	<u>-</u>	<u>388,277</u>	<u>(11,297)</u>
Cash flows from investing activities:					
Interest income	652	1,020,891	41,911	12,456,374	13,998,366
Net increase (decrease) in cash and cash equivalents	<u>(344,077)</u>	<u>3,227,168</u>	<u>669,002</u>	<u>19,457,473</u>	<u>101,253,945</u>
Cash and cash equivalents:					
Beginning of year	<u>1,253,690</u>	<u>30,853,686</u>	<u>1,439,035</u>	<u>393,407,610</u>	<u>292,153,665</u>
End of year	<u>\$ 909,613</u>	<u>\$ 34,080,854</u>	<u>\$ 2,108,037</u>	<u>\$ 412,865,083</u>	<u>\$ 393,407,610</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)
(Continued)

	Central Services	Enterprise Resource Planning	Information Technology	Totals	
				2010	2009
Reconciliation of operating income (loss) to net cash flows from operating activities:					
Operating income (loss)	(405,055)	164,369	1,758,600	\$ (28,673,762)	\$ (31,225,479)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	157,155	588,740	-	912,123	1,419,665
(Increase) decrease in accounts receivable	(19,171)	5,294,052	40,515	10,704,509	(8,019,703)
Increase in due from other funds	-	(5,212,016)	-	(51,135,495)	16,251,769
Increase in due from other governmental units	-	(185,484)	-	(986,584)	47,564
Decrease in inventory	-	-	-	75,889	35,839
(Increase) decrease in prepaid expense	-	-	-	629,233	(477,759)
Increase in deferred charges and other assets	-	-	-	(6,201,426)	(10,103,001)
Increase (decrease) in accounts payable	(203,477)	(557,669)	122,646	15,823,410	48,481,160
Increase (decrease) in accrued expenses	21,249	360,990	(20,548)	49,982,796	51,831,431
Increase in due to other funds	104,570	245,511	259,142	1,318,478	(4,500,000)
Increase (decrease) in deposits and other liabilities	-	-	-	(153,750)	(33,750)
Net cash provided (used) by operating activities	<u>\$ (344,729)</u>	<u>\$ 698,493</u>	<u>\$ 2,160,355</u>	<u>\$ (7,704,579)</u>	<u>\$ 63,707,736</u>

Clark County, Nevada
Self-Funded Group Insurance
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 66,500,000	\$ 66,500,000	\$ 73,563,971	\$ 7,063,971	\$ 69,363,043
Other operating revenues	-	-	2,333,187	2,333,187	2,058,129
Total operating revenues	<u>66,500,000</u>	<u>66,500,000</u>	<u>75,897,158</u>	<u>9,397,158</u>	<u>71,421,172</u>
Operating expenses:					
Services and supplies	80,108,106	85,108,106	82,780,574	(2,327,532)	71,930,690
Total operating expenses	<u>80,108,106</u>	<u>85,108,106</u>	<u>82,780,574</u>	<u>(2,327,532)</u>	<u>71,930,690</u>
Operating loss	<u>(13,608,106)</u>	<u>(18,608,106)</u>	<u>(6,883,416)</u>	<u>11,724,690</u>	<u>(509,518)</u>
Nonoperating revenues (expenses):					
Interest income	400,000	400,000	915,843	515,843	1,380,130
Interest expense	(25,000)	(25,000)	(4,455)	20,545	(61,453)
Other nonoperating revenues	-	-	109,401	109,401	-
Total nonoperating revenues (expenses)	<u>375,000</u>	<u>375,000</u>	<u>1,020,789</u>	<u>645,789</u>	<u>1,318,677</u>
Net income (loss)	<u>\$ (13,233,106)</u>	<u>\$ (18,233,106)</u>	<u>\$ (5,862,627)</u>	<u>\$ 12,370,479</u>	<u>\$ 809,159</u>

(Continued)

Clark County, Nevada
Self-Funded Group Insurance
Schedule of Budget Comparisons
For the Fiscal Year Ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 66,500,000	\$ 66,500,000	\$ 73,631,287	\$ 7,131,287	\$ 70,215,507
Cash paid for employees and benefits	-	-	19	19	-
Cash paid for services and supplies	(80,133,106)	(85,133,106)	(81,539,201)	3,593,905	(68,501,929)
Other operating receipts	-	-	2,333,187	2,333,187	2,058,129
Net cash provided (used) by operating activities	<u>(13,633,106)</u>	<u>(18,633,106)</u>	<u>(5,574,708)</u>	<u>13,058,398</u>	<u>3,771,707</u>
Cash flows from noncapital financing activities:					
Other nonoperating revenues (expenses)	-	-	109,401	109,401	-
Net cash provided by noncapital financing activities	<u>-</u>	<u>-</u>	<u>109,401</u>	<u>109,401</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	<u>400,000</u>	<u>400,000</u>	<u>973,398</u>	<u>573,398</u>	<u>1,560,994</u>
Net increase (decrease) in cash and cash equivalents	(13,233,106)	(18,233,106)	(4,491,909)	13,741,197	5,332,701
Cash and cash equivalents:					
Beginning of year	<u>28,048,879</u>	<u>33,048,879</u>	<u>36,264,783</u>	<u>3,215,904</u>	<u>30,932,082</u>
End of year	<u>\$ 14,815,773</u>	<u>\$ 14,815,773</u>	<u>\$ 31,772,874</u>	<u>\$ 16,957,101</u>	<u>\$ 36,264,783</u>

Clark County, Nevada
Clark County Worker's Compensation
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 17,600,000	\$ 17,600,000	\$ 9,049,476	\$ (8,550,524)	\$ 16,710,506
Other operating revenues	-	-	832,487	832,487	5,310,809
Total operating revenues	<u>17,600,000</u>	<u>17,600,000</u>	<u>9,881,963</u>	<u>(7,718,037)</u>	<u>22,021,315</u>
Operating expenses:					
Salaries and wages	1,743,760	1,743,760	456,391	(1,287,369)	578,867
Employee benefits	237,605	237,605	175,055	(62,550)	219,478
Services and supplies	13,731,416	13,731,416	15,201,561	1,470,145	38,150,602
Depreciation	48,033	48,033	48,033	-	48,033
Total operating expenses	<u>15,760,814</u>	<u>15,760,814</u>	<u>15,881,040</u>	<u>120,226</u>	<u>38,996,980</u>
Operating income (loss)	<u>1,839,186</u>	<u>1,839,186</u>	<u>(5,999,077)</u>	<u>(7,838,263)</u>	<u>(16,975,665)</u>
Nonoperating revenues (expenses):					
Interest income	800,000	800,000	2,470,517	1,670,517	3,358,588
Interest expense	(25,000)	(25,000)	(10,620)	14,380	(149,818)
Total nonoperating revenues (expenses)	<u>775,000</u>	<u>775,000</u>	<u>2,459,897</u>	<u>1,684,897</u>	<u>3,208,770</u>
Net income (loss)	<u>\$ 2,614,186</u>	<u>\$ 2,614,186</u>	<u>\$ (3,539,180)</u>	<u>\$ (6,153,366)</u>	<u>\$ (13,766,895)</u>

(Continued)

Clark County, Nevada
Clark County Worker's Compensation
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 1,000,000	\$ 1,000,000	\$ 9,650,757	\$ 8,650,757	\$ 16,113,640
Cash paid for employees and benefits	(1,981,365)	(1,981,365)	(598,538)	1,382,827	(794,926)
Cash paid for services and supplies	(13,756,416)	(13,756,416)	(11,157,438)	2,598,978	(14,880,522)
Other operating receipts	16,600,000	16,600,000	832,487	(15,767,513)	5,310,809
Net cash provided (used) by operating activities	<u>1,862,219</u>	<u>1,862,219</u>	<u>(1,272,732)</u>	<u>(3,134,951)</u>	<u>5,749,001</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	<u>(10,000)</u>	<u>(10,000)</u>	-	10,000	-
Net cash provided (used) by capital and related financing activities	<u>(10,000)</u>	<u>(10,000)</u>	-	10,000	-
Cash flows from investing activities:					
Interest income	<u>800,000</u>	<u>800,000</u>	<u>2,629,843</u>	<u>1,829,843</u>	<u>3,819,581</u>
Net increase in cash and cash equivalents	2,652,219	2,652,219	1,357,111	(1,295,108)	9,568,582
Cash and cash equivalents:					
Beginning of year	<u>83,700,278</u>	<u>83,700,278</u>	<u>87,101,126</u>	<u>3,400,848</u>	<u>77,532,544</u>
End of year	<u>\$ 86,352,497</u>	<u>\$ 86,352,497</u>	<u>\$ 88,458,237</u>	<u>\$ 2,105,740</u>	<u>\$ 87,101,126</u>

Clark County, Nevada
Employee Benefits
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ -	\$ -	\$ 506,429	\$ 506,429	\$ -
Total operating revenues	<u>-</u>	<u>-</u>	<u>506,429</u>	<u>506,429</u>	<u>-</u>
Operating expenses:					
Salaries and wages	3,000,000	3,000,000	-	(3,000,000)	1,019,346
Employee benefits	100,000	100,000	-	(100,000)	22,923
Services and supplies	4,980,000	4,980,000	2,815,451	(2,164,549)	3,223,872
Total operating expenses	<u>8,080,000</u>	<u>8,080,000</u>	<u>2,815,451</u>	<u>(5,264,549)</u>	<u>4,266,141</u>
Operating income (loss)	<u>(8,080,000)</u>	<u>(8,080,000)</u>	<u>(2,309,022)</u>	<u>5,770,978</u>	<u>(4,266,141)</u>
Nonoperating revenues (expenses):					
Interest income	100,000	100,000	263,873	163,873	467,024
Interest expense	(10,000)	(10,000)	(1,199)	8,801	(21,892)
Total nonoperating revenues (expenses)	<u>90,000</u>	<u>90,000</u>	<u>262,674</u>	<u>172,674</u>	<u>445,132</u>
Income before transfers	<u>(7,990,000)</u>	<u>(7,990,000)</u>	<u>(2,046,348)</u>	<u>5,943,652</u>	<u>(3,821,009)</u>
Transfers from other funds	2,000,000	4,500,000	4,500,000	-	2,000,000
Net income (loss)	<u>\$ (5,990,000)</u>	<u>\$ (3,490,000)</u>	<u>\$ 2,453,652</u>	<u>\$ 5,943,652</u>	<u>\$ (1,821,009)</u>

(Continued)

Clark County, Nevada
Employee Benefits
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ -	\$ -	\$ 352,679	\$ 352,679	\$ (33,750)
Cash paid for employees and benefits	(3,100,000)	(3,100,000)	-	3,100,000	(698,784)
Cash paid for services and supplies	(4,990,000)	(4,990,000)	(2,891,248)	2,098,752	(3,365,817)
Net cash used by operating activities	<u>(8,090,000)</u>	<u>(8,090,000)</u>	<u>(2,538,569)</u>	<u>5,551,431</u>	<u>(4,098,351)</u>
Cash flows from noncapital financing activities:					
Transfers from other funds	<u>2,000,000</u>	<u>4,500,000</u>	<u>4,500,000</u>	<u>-</u>	<u>2,000,000</u>
Net cash provided by noncapital financing activities	<u>2,000,000</u>	<u>4,500,000</u>	<u>4,500,000</u>	<u>-</u>	<u>2,000,000</u>
Cash flows from investing activities:					
Interest income	<u>100,000</u>	<u>100,000</u>	<u>280,589</u>	<u>180,589</u>	<u>516,911</u>
Net increase (decrease) in cash and cash equivalents	(5,990,000)	(3,490,000)	2,242,020	5,732,020	(1,581,440)
Cash and cash equivalents:					
Beginning of year	<u>10,361,011</u>	<u>10,361,011</u>	<u>11,504,571</u>	<u>1,143,560</u>	<u>13,086,011</u>
End of year	<u>\$ 4,371,011</u>	<u>\$ 6,871,011</u>	<u>\$ 13,746,591</u>	<u>\$ 6,875,580</u>	<u>\$ 11,504,571</u>

Clark County, Nevada
Other Post-Employment Benefits Reserve
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 14,624,543	\$ 49,328,643	\$ 49,328,643	\$ -	\$ 60,504,446
Total operating revenues	<u>14,624,543</u>	<u>49,328,643</u>	<u>49,328,643</u>	<u>-</u>	<u>60,504,446</u>
Operating expenses:					
Employee benefits	-	49,445,298	49,445,298	-	51,709,198
Services and supplies	90,000	-	-	-	-
Total operating expenses	<u>90,000</u>	<u>49,445,298</u>	<u>49,445,298</u>	<u>-</u>	<u>51,709,198</u>
Operating income (loss)	<u>14,534,543</u>	<u>(116,655)</u>	<u>(116,655)</u>	<u>-</u>	<u>8,795,248</u>
Nonoperating revenues (expenses):					
Interest income	700,000	700,000	3,811,588	3,111,588	2,842,367
Interest expense	(10,000)	(65,000)	(13,138)	51,862	(87,742)
Total nonoperating revenues (expenses)	<u>690,000</u>	<u>635,000</u>	<u>3,798,450</u>	<u>3,163,450</u>	<u>2,754,625</u>
Income before transfers	<u>15,224,543</u>	<u>518,345</u>	<u>3,681,795</u>	<u>3,163,450</u>	<u>11,549,873</u>
Transfers from other funds	<u>16,600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income	<u>\$ 31,824,543</u>	<u>\$ 518,345</u>	<u>\$ 3,681,795</u>	<u>\$ 3,163,450</u>	<u>\$ 11,549,873</u>

(Continued)

Clark County, Nevada
Other Post-Employment Benefits Reserve
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 14,624,543	\$ 127,018	\$ 99,738	\$ (27,280)	\$ 56,301,611
Cash paid for employees and benefits	-	-	-	-	-
Cash paid for services and supplies	(100,000)	(100,000)	-	100,000	-
Net cash provided by operating activities	<u>14,524,543</u>	<u>27,018</u>	<u>99,738</u>	<u>72,720</u>	<u>56,301,611</u>
Cash flows from noncapital financing activities:					
Transfers from other funds	<u>16,600,000</u>	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>16,600,000</u>	-	-	-	-
Cash flows from investing activities:					
Interest income	<u>700,000</u>	<u>700,000</u>	<u>4,020,270</u>	<u>3,320,270</u>	<u>2,800,784</u>
Net increase (decrease) in cash and cash equivalents	31,824,543	727,018	4,120,008	3,392,990	59,102,395
Cash and cash equivalents:					
Beginning of year	<u>84,665,632</u>	<u>84,665,632</u>	<u>111,528,784</u>	<u>26,863,152</u>	<u>52,426,389</u>
End of year	<u>\$ 116,490,175</u>	<u>\$ 85,392,650</u>	<u>\$ 115,648,792</u>	<u>\$ 30,256,142</u>	<u>\$ 111,528,784</u>

Clark County, Nevada
LVMPD Self-Funded Insurance
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ -	\$ -	\$ -	\$ -	\$ 6,261,984
Other operating revenues	208,500	208,500	315,196	106,696	170,658
Total operating revenues	<u>208,500</u>	<u>208,500</u>	<u>315,196</u>	<u>106,696</u>	<u>6,432,642</u>
Operating expenses:					
Services and supplies	6,952,216	6,952,216	7,173,567	221,351	4,293,252
Depreciation	12,000	12,000	-	(12,000)	1,172
Total operating expenses	<u>6,964,216</u>	<u>6,964,216</u>	<u>7,173,567</u>	<u>209,351</u>	<u>4,294,424</u>
Operating income (loss)	<u>(6,755,716)</u>	<u>(6,755,716)</u>	<u>(6,858,371)</u>	<u>(102,655)</u>	<u>2,138,218</u>
Nonoperating revenues (expenses):					
Interest income	985,000	985,000	520,146	(464,854)	878,455
Interest expense	(84,463)	(84,463)	(2,555)	81,908	(38,265)
Loss on sale or disposition of property and equipment	-	-	(3,417)	(3,417)	-
Total nonoperating revenues (expenses)	<u>900,537</u>	<u>900,537</u>	<u>514,174</u>	<u>(386,363)</u>	<u>840,190</u>
Net income (loss)	<u>\$ (5,855,179)</u>	<u>\$ (5,855,179)</u>	<u>\$ (6,344,197)</u>	<u>\$ (489,018)</u>	<u>\$ 2,978,408</u>

(Continued)

Clark County, Nevada
LVMPD Self-Funded Insurance
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ -	\$ -	\$ -	\$ -	\$ 6,363,014
Cash paid for services and supplies	(7,036,679)	(7,036,679)	(5,080,751)	1,955,928	(4,488,862)
Other operating receipts	208,500	208,500	315,196	106,696	170,658
Net cash provided (used) by operating activities	<u>(6,828,179)</u>	<u>(6,828,179)</u>	<u>(4,765,555)</u>	<u>2,062,624</u>	<u>2,044,810</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(792,000)	(792,000)	3,417	795,417	-
Proceeds from the sale of capital assets	-	-	(3,417)	(3,417)	-
Net cash provided (used) by capital and related financing activities	<u>(792,000)</u>	<u>(792,000)</u>	<u>-</u>	<u>792,000</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	985,000	985,000	555,439	(429,561)	996,025
Net increase (decrease) in cash and cash equivalents	(6,635,179)	(6,635,179)	(4,210,116)	2,425,063	3,040,835
Cash and cash equivalents:					
Beginning of year	20,915,218	20,915,218	22,381,777	1,466,559	19,340,942
End of year	<u>\$ 14,280,039</u>	<u>\$ 14,280,039</u>	<u>\$ 18,171,661</u>	<u>\$ 3,891,622</u>	<u>\$ 22,381,777</u>

Clark County, Nevada
LVMPD Self-Funded Industrial Insurance
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 12,927,898	\$ 12,927,898	\$ 12,672,820	\$ (255,078)	\$ 15,395,564
Other operating revenues	200,000	200,000	899,613	699,613	398,952
Total operating revenues	<u>13,127,898</u>	<u>13,127,898</u>	<u>13,572,433</u>	<u>444,535</u>	<u>15,794,516</u>
Operating expenses:					
Services and supplies	14,832,898	14,832,898	20,940,351	6,107,453	28,985,724
Total operating expenses	<u>14,832,898</u>	<u>14,832,898</u>	<u>20,940,351</u>	<u>6,107,453</u>	<u>28,985,724</u>
Operating loss	<u>(1,705,000)</u>	<u>(1,705,000)</u>	<u>(7,367,918)</u>	<u>(5,662,918)</u>	<u>(13,191,208)</u>
Nonoperating revenues (expenses):					
Interest income	1,800,000	1,800,000	1,372,870	(427,130)	1,607,060
Interest expense	-	(95,000)	(4,952)	90,048	(65,469)
Total nonoperating revenues (expenses)	<u>1,800,000</u>	<u>1,705,000</u>	<u>1,367,918</u>	<u>(337,082)</u>	<u>1,541,591</u>
Income (loss) before transfers	95,000	-	(6,000,000)	(6,000,000)	(11,649,617)
Transfers from other funds	-	6,000,000	6,000,000	-	-
Net income (loss)	<u>\$ 95,000</u>	<u>\$ 6,000,000</u>	<u>\$ -</u>	<u>\$ (6,000,000)</u>	<u>\$ (11,649,617)</u>

(Continued)

Clark County, Nevada
LVMPD Self-Funded Industrial Insurance
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 12,927,898	\$ 12,927,898	\$ 12,690,241	\$ (237,657)	\$ 19,851,055
Cash paid for employees and benefits	-	-	-	-	-
Cash paid for services and supplies	(14,832,898)	(14,832,898)	(11,635,807)	3,197,091	(15,742,883)
Other operating receipts	200,000	200,000	899,613	699,613	398,952
Net cash provided (used) by operating activities	<u>(1,705,000)</u>	<u>(1,705,000)</u>	<u>1,954,047</u>	<u>3,659,047</u>	<u>4,507,124</u>
Cash flows from noncapital financing activities:					
Transfers from other funds	-	6,000,000	6,000,000	-	-
Net cash provided by noncapital financing activities	<u>-</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	<u>1,800,000</u>	<u>1,800,000</u>	<u>1,456,678</u>	<u>(343,322)</u>	<u>1,782,174</u>
Net increase in cash and cash equivalents	95,000	6,095,000	9,410,725	3,315,725	6,289,298
Cash and cash equivalents:					
Beginning of year	<u>42,924,759</u>	<u>42,924,759</u>	<u>44,326,690</u>	<u>1,401,931</u>	<u>38,037,392</u>
End of year	<u>\$ 43,019,759</u>	<u>\$ 49,019,759</u>	<u>\$ 53,737,415</u>	<u>\$ 4,717,656</u>	<u>\$ 44,326,690</u>

Clark County, Nevada
County Liability Insurance
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 2,062,233	\$ 2,062,233	\$ 2,234,731	\$ 172,498	\$ 1,841,982
Other operating revenues	-	-	5,150	5,150	198,090
Total operating revenues	<u>2,062,233</u>	<u>2,062,233</u>	<u>2,239,881</u>	<u>177,648</u>	<u>2,040,072</u>
Operating expenses:					
Salaries and wages	564,263	564,263	577,550	13,287	493,886
Employee benefits	214,175	214,175	244,191	30,016	205,273
Services and supplies	1,795,839	3,045,839	1,132,858	(1,912,981)	2,434,243
Total operating expenses	<u>2,574,277</u>	<u>3,824,277</u>	<u>1,954,599</u>	<u>(1,869,678)</u>	<u>3,133,402</u>
Operating income (loss)	<u>(512,044)</u>	<u>(1,762,044)</u>	<u>285,282</u>	<u>2,047,326</u>	<u>(1,093,330)</u>
Nonoperating revenues (expenses):					
Interest income	175,000	175,000	559,903	384,903	753,423
Interest expense	(5,000)	(5,000)	(2,345)	2,655	(34,682)
Total nonoperating revenues (expenses)	<u>170,000</u>	<u>170,000</u>	<u>557,558</u>	<u>387,558</u>	<u>718,741</u>
Net income (loss)	<u>\$ (342,044)</u>	<u>\$ (1,592,044)</u>	<u>\$ 842,840</u>	<u>\$ 2,434,884</u>	<u>\$ (374,589)</u>

(Continued)

Clark County, Nevada
County Liability Insurance
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 2,062,233	\$ 2,062,233	\$ 2,234,731	\$ 172,498	\$ 1,963,124
Cash paid for employees and benefits	(778,438)	(778,438)	(801,235)	(22,797)	(658,581)
Cash paid for services and supplies	(1,800,839)	(3,050,839)	(1,099,906)	1,950,933	(1,805,452)
Other operating receipts	-	-	5,150	5,150	198,090
Net cash provided (used) by operating activities	<u>(517,044)</u>	<u>(1,767,044)</u>	<u>338,740</u>	<u>2,105,784</u>	<u>(302,819)</u>
Cash flows from investing activities:					
Interest income	<u>175,000</u>	<u>175,000</u>	<u>597,334</u>	<u>422,334</u>	<u>870,885</u>
Net increase (decrease) in cash and cash equivalents	(342,044)	(1,592,044)	936,074	2,528,118	568,066
Cash and cash equivalents:					
Beginning of year	<u>18,984,455</u>	<u>20,234,455</u>	<u>19,766,350</u>	<u>(468,105)</u>	<u>19,198,284</u>
End of year	<u>\$ 18,642,411</u>	<u>\$ 18,642,411</u>	<u>\$ 20,702,424</u>	<u>\$ 2,060,013</u>	<u>\$ 19,766,350</u>

Clark County, Nevada
County Liability Insurance Pool
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 4,838,386	\$ 4,838,386	\$ 4,843,736	\$ 5,350	\$ 3,324,108
Other operating revenues	-	-	7,965	7,965	451,831
Total operating revenues	<u>4,838,386</u>	<u>4,838,386</u>	<u>4,851,701</u>	<u>13,315</u>	<u>3,775,939</u>
Operating expenses:					
Services and supplies	6,640,180	6,640,180	5,097,345	(1,542,835)	9,335,094
Total operating expenses	<u>6,640,180</u>	<u>6,640,180</u>	<u>5,097,345</u>	<u>(1,542,835)</u>	<u>9,335,094</u>
Operating loss	<u>(1,801,794)</u>	<u>(1,801,794)</u>	<u>(245,644)</u>	<u>1,556,150</u>	<u>(5,559,155)</u>
Nonoperating revenues (expenses):					
Interest income	62,500	62,500	246,584	184,084	290,674
Interest expense	(5,000)	(5,000)	(940)	4,060	(13,769)
Total nonoperating revenues (expenses)	<u>57,500</u>	<u>57,500</u>	<u>245,644</u>	<u>188,144</u>	<u>276,905</u>
Net loss	<u>\$ (1,744,294)</u>	<u>\$ (1,744,294)</u>	<u>\$ -</u>	<u>\$ 1,744,294</u>	<u>\$ (5,282,250)</u>

(Continued)

Clark County, Nevada
County Liability Insurance Pool
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 4,838,386	\$ 4,838,386	\$ 4,909,152	\$ 70,766	\$ 4,116,551
Cash paid for employees and benefits	-	-	-	-	-
Cash paid for services and supplies	(6,645,180)	(6,645,180)	(4,104,775)	2,540,405	(4,894,843)
Other operating receipts	-	-	7,965	7,965	451,831
Net cash provided (used) by operating activities	<u>(1,806,794)</u>	<u>(1,806,794)</u>	<u>812,342</u>	<u>2,619,136</u>	<u>(326,461)</u>
Cash flows from investing activities:					
Interest income	<u>62,500</u>	<u>62,500</u>	<u>263,563</u>	<u>201,063</u>	<u>343,940</u>
Net increase (decrease) in cash and cash equivalents	(1,744,294)	(1,744,294)	1,075,905	2,820,199	17,479
Cash and cash equivalents:					
Beginning of year	<u>7,418,856</u>	<u>7,418,856</u>	<u>8,453,958</u>	<u>1,035,102</u>	<u>8,436,479</u>
End of year	<u>\$ 5,674,562</u>	<u>\$ 5,674,562</u>	<u>\$ 9,529,863</u>	<u>\$ 3,855,301</u>	<u>\$ 8,453,958</u>

Clark County, Nevada
Clark County Investment Pool
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	\$ 1,843,748	\$ 1,843,748	\$ 1,676,686	\$ (167,062)	\$ 1,190,773
Total operating revenues	<u>1,843,748</u>	<u>1,843,748</u>	<u>1,676,686</u>	<u>(167,062)</u>	<u>1,190,773</u>
Operating expenses:					
Salaries and wages	433,715	480,912	351,186	(129,726)	336,433
Employee benefits	177,210	195,224	138,918	(56,306)	130,041
Services and supplies	1,375,851	1,375,851	958,392	(417,459)	1,122,351
Total operating expenses	<u>1,986,776</u>	<u>2,051,987</u>	<u>1,448,496</u>	<u>(603,491)</u>	<u>1,588,825</u>
Operating income (loss)	<u>(143,028)</u>	<u>(208,239)</u>	<u>228,190</u>	<u>436,429</u>	<u>(398,052)</u>
Nonoperating revenues (expenses):					
Interest income	14,000	14,000	35,273	21,273	59,277
Interest expense	(3,144)	(3,144)	(138)	3,006	(2,686)
Total nonoperating revenues (expenses)	<u>10,856</u>	<u>10,856</u>	<u>35,135</u>	<u>24,279</u>	<u>56,591</u>
Income before transfers	<u>(132,172)</u>	<u>(197,383)</u>	<u>263,325</u>	<u>460,708</u>	<u>(341,461)</u>
Transfers from other funds	1,000,000	1,000,000	-	(1,000,000)	-
Transfers to other funds	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>
Net income (loss)	<u>\$ (132,172)</u>	<u>\$ (197,383)</u>	<u>\$ 263,325</u>	<u>\$ 460,708</u>	<u>\$ (341,461)</u>

(Continued)

Clark County, Nevada
Clark County Investment Pool
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 1,843,748	\$ 1,843,748	\$ 1,676,686	\$ (167,062)	\$ 1,190,773
Cash paid for employees and benefits	(610,925)	(676,136)	(482,199)	193,937	(451,699)
Cash paid for services and supplies	(1,378,995)	(1,378,995)	(1,128,061)	250,934	(742,724)
Net cash provided (used) by operating activities	<u>(146,172)</u>	<u>(211,383)</u>	<u>66,426</u>	<u>277,809</u>	<u>(3,650)</u>
Cash flows from noncapital financing activities:					
Transfers from other funds	1,000,000	1,000,000	-	(1,000,000)	-
Transfers to other funds	(1,000,000)	(1,000,000)	-	1,000,000	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	<u>14,000</u>	<u>14,000</u>	<u>38,099</u>	<u>24,099</u>	<u>67,748</u>
Net increase (decrease) in cash and cash equivalents	(132,172)	(197,383)	104,525	301,908	64,098
Cash and cash equivalents:					
Beginning of year	<u>1,132,172</u>	<u>1,197,383</u>	<u>1,455,949</u>	<u>258,566</u>	<u>1,391,851</u>
End of year	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,560,474</u>	<u>\$ 560,474</u>	<u>\$ 1,455,949</u>

Clark County, Nevada
Regional Justice Center Maintenance and Operations
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Parking fees	\$ 250,000	\$ 250,000	\$ 183,433	\$ (66,567)	\$ 196,339
Other	9,784,000	9,784,000	8,553,012	(1,230,988)	9,029,284
Other operating revenues	2,132,000	2,132,000	1,727,264	(404,736)	2,142,614
Total operating revenues	<u>12,166,000</u>	<u>12,166,000</u>	<u>10,463,709</u>	<u>(1,702,291)</u>	<u>11,368,237</u>
Operating expenses:					
Salaries and wages	4,063,859	4,063,859	3,396,808	(667,051)	3,482,672
Employee benefits	1,948,857	1,948,857	1,601,415	(347,442)	1,583,337
Services and supplies	5,736,025	5,736,025	4,376,514	(1,359,511)	4,879,436
Depreciation	10,000	10,000	1,792	(8,208)	1,792
Total operating expenses	<u>11,758,741</u>	<u>11,758,741</u>	<u>9,376,529</u>	<u>(2,382,212)</u>	<u>9,947,237</u>
Operating income	<u>407,259</u>	<u>407,259</u>	<u>1,087,180</u>	<u>679,921</u>	<u>1,421,000</u>
Nonoperating revenues (expenses):					
Interest income	98,000	98,000	129,856	31,856	137,739
Interest expense	(44,000)	(44,000)	(451)	43,549	(5,094)
Other nonoperating revenues (expenses)	-	-	208,000	208,000	-
Total nonoperating revenues (expenses)	<u>54,000</u>	<u>54,000</u>	<u>337,405</u>	<u>283,405</u>	<u>132,645</u>
Net income	<u>\$ 461,259</u>	<u>\$ 461,259</u>	<u>\$ 1,424,585</u>	<u>\$ 963,326</u>	<u>\$ 1,553,645</u>

(Continued)

Clark County, Nevada
Regional Justice Center Maintenance and Operations
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 11,472,000	\$ 11,472,000	\$ 8,684,842	\$ (2,787,158)	\$ 9,315,104
Cash paid for employees and benefits	(6,012,716)	(6,012,716)	(4,900,681)	1,112,035	(5,070,535)
Cash paid for services and supplies	(5,780,025)	(5,780,025)	(4,297,147)	1,482,878	(5,001,524)
Other operating receipts	694,000	694,000	1,727,264	1,033,264	2,142,614
Net cash provided by operating activities	<u>373,259</u>	<u>373,259</u>	<u>1,214,278</u>	<u>841,019</u>	<u>1,385,659</u>
Cash flows from noncapital financing activities:					
Other nonoperating revenues (expenses)	-	-	208,000	208,000	-
Net cash provided by noncapital financing activities	<u>-</u>	<u>-</u>	<u>208,000</u>	<u>208,000</u>	<u>-</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(500,000)	(500,000)	-	500,000	-
Net cash provided (used) by capital and related financing activities	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>	<u>500,000</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	<u>98,000</u>	<u>98,000</u>	<u>139,603</u>	<u>41,603</u>	<u>154,671</u>
Net increase (decrease) in cash and cash equivalents	(28,741)	(28,741)	1,561,881	1,590,622	1,540,330
Cash and cash equivalents:					
Beginning of year	<u>3,552,280</u>	<u>3,552,280</u>	<u>4,090,906</u>	<u>538,626</u>	<u>2,550,576</u>
End of year	<u>\$ 3,523,539</u>	<u>\$ 3,523,539</u>	<u>\$ 5,652,787</u>	<u>\$ 2,129,248</u>	<u>\$ 4,090,906</u>

Clark County, Nevada
County Automotive
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	\$ 10,800,000	\$ 10,800,000	\$ 10,243,015	\$ (556,985)	\$ 10,884,176
Other operating revenues	50,000	50,000	68,420	18,420	42,444
Total operating revenues	<u>10,850,000</u>	<u>10,850,000</u>	<u>10,311,435</u>	<u>(538,565)</u>	<u>10,926,620</u>
Operating expenses:					
Salaries and wages	2,454,699	2,454,699	2,351,944	(102,755)	2,285,356
Employee benefits	1,059,974	1,059,974	916,287	(143,687)	863,566
Services and supplies	7,414,791	7,510,109	6,709,316	(800,793)	6,969,056
Depreciation	562,136	562,136	98,786	(463,350)	399,625
Total operating expenses	<u>11,491,600</u>	<u>11,586,918</u>	<u>10,076,333</u>	<u>(1,510,585)</u>	<u>10,517,603</u>
Operating income (loss)	<u>(641,600)</u>	<u>(736,918)</u>	<u>235,102</u>	<u>972,020</u>	<u>409,017</u>
Nonoperating revenues (expenses):					
Interest income	75,000	75,000	344,680	269,680	355,124
Interest expense	(16,851)	(16,851)	(1,272)	15,579	(15,000)
Gain on sale or disposition of property and equipment	-	-	447,259	447,259	252,312
Total nonoperating revenues (expenses)	<u>58,149</u>	<u>58,149</u>	<u>790,667</u>	<u>732,518</u>	<u>592,436</u>
Income (loss) before transfers	<u>(583,451)</u>	<u>(678,769)</u>	<u>1,025,769</u>	<u>1,704,538</u>	<u>1,001,453</u>
Transfers from other funds	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Net income	<u>\$ 416,549</u>	<u>\$ 321,231</u>	<u>\$ 2,025,769</u>	<u>\$ 1,704,538</u>	<u>\$ 2,001,453</u>

(Continued)

Clark County, Nevada
County Automotive
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 10,800,000	\$ 10,800,000	\$ 10,248,585	\$ (551,415)	\$ 10,920,046
Cash paid for employees and benefits	(3,514,673)	(3,514,673)	(3,297,289)	217,384	(3,455,148)
Cash paid for services and supplies	(7,431,642)	(7,526,960)	(6,433,546)	1,093,414	(7,234,930)
Other operating receipts	50,000	50,000	68,420	18,420	42,444
Net cash provided (used) by operating activities	<u>(96,315)</u>	<u>(191,633)</u>	<u>586,170</u>	<u>777,803</u>	<u>272,412</u>
Cash flows from noncapital financing activities:					
Transfers from other funds	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Net cash provided by noncapital financing activities	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(362,000)	(266,682)	(33,502)	233,180	(83,835)
Proceeds from the sale of capital assets	-	-	447,259	447,259	252,312
Net cash provided (used) by capital and related financing activities	<u>(362,000)</u>	<u>(266,682)</u>	<u>413,757</u>	<u>680,439</u>	<u>168,477</u>
Cash flows from investing activities:					
Interest income	<u>75,000</u>	<u>75,000</u>	<u>367,793</u>	<u>292,793</u>	<u>406,035</u>
Net increase in cash and cash equivalents	616,685	616,685	2,367,720	1,751,035	1,846,924
Cash and cash equivalents:					
Beginning of year	<u>10,190,367</u>	<u>10,190,367</u>	<u>11,123,909</u>	<u>933,542</u>	<u>9,276,985</u>
End of year	<u>\$ 10,807,052</u>	<u>\$ 10,807,052</u>	<u>\$ 13,491,629</u>	<u>\$ 2,684,577</u>	<u>\$ 11,123,909</u>

Clark County, Nevada
Construction Management
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	\$ 3,336,000	\$ 3,336,000	\$ 2,246,664	\$ (1,089,336)	\$ 3,155,916
Other operating revenues	25,000	25,000	5,045	(19,955)	658,127
Total operating revenues	<u>3,361,000</u>	<u>3,361,000</u>	<u>2,251,709</u>	<u>(1,109,291)</u>	<u>3,814,043</u>
Operating expenses:					
Salaries and wages	3,183,446	3,183,446	2,790,727	(392,719)	2,829,121
Employee benefits	1,268,326	1,268,326	1,054,354	(213,972)	1,023,910
Services and supplies	1,312,066	1,312,066	636,338	(675,728)	2,155,402
Depreciation	21,561	21,561	17,617	(3,944)	24,074
Total operating expenses	<u>5,785,399</u>	<u>5,785,399</u>	<u>4,499,036</u>	<u>(1,286,363)</u>	<u>6,032,507</u>
Operating loss	<u>(2,424,399)</u>	<u>(2,424,399)</u>	<u>(2,247,327)</u>	<u>177,072</u>	<u>(2,218,464)</u>
Nonoperating revenues (expenses):					
Interest income	10,000	10,000	64,864	54,864	63,443
Interest expense	(5,688)	(5,688)	(192)	5,496	(3,370)
Total nonoperating revenues (expenses)	<u>4,312</u>	<u>4,312</u>	<u>64,672</u>	<u>60,360</u>	<u>60,073</u>
Loss before transfers	<u>(2,420,087)</u>	<u>(2,420,087)</u>	<u>(2,182,655)</u>	<u>237,432</u>	<u>(2,158,391)</u>
Transfers from other funds	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>	<u>2,500,000</u>
Net income	<u>\$ 79,913</u>	<u>\$ 79,913</u>	<u>\$ 317,345</u>	<u>\$ 237,432</u>	<u>\$ 341,609</u>

(Continued)

Clark County, Nevada
Construction Management
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 3,336,000	\$ 3,336,000	\$ 3,267,139	\$ (68,861)	\$ (197,715)
Cash paid for employees and benefits	(4,451,772)	(4,451,772)	(3,799,094)	652,678	(3,830,124)
Cash paid for services and supplies	(1,317,754)	(1,317,754)	(611,965)	705,789	(2,140,284)
Other operating receipts	25,000	25,000	5,045	(19,955)	3,155,916
Net cash used by operating activities	<u>(2,408,526)</u>	<u>(2,408,526)</u>	<u>(1,138,875)</u>	<u>1,269,651</u>	<u>(3,012,207)</u>
Cash flows from noncapital financing activities:					
Transfers from other funds	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>	<u>2,500,000</u>
Net cash provided by noncapital financing activities	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>	<u>2,500,000</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	<u>(55,000)</u>	<u>(55,000)</u>	<u>-</u>	<u>55,000</u>	<u>-</u>
Net cash provided (used) by capital and related financing activities	<u>(55,000)</u>	<u>(55,000)</u>	<u>-</u>	<u>55,000</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	<u>10,000</u>	<u>10,000</u>	<u>70,311</u>	<u>60,311</u>	<u>80,613</u>
Net increase (decrease) in cash and cash equivalents	46,474	46,474	1,431,436	1,384,962	(431,594)
Cash and cash equivalents:					
Beginning of year	<u>1,697,133</u>	<u>1,697,133</u>	<u>1,862,396</u>	<u>165,263</u>	<u>2,293,990</u>
End of year	<u>\$ 1,743,607</u>	<u>\$ 1,743,607</u>	<u>\$ 3,293,832</u>	<u>\$ 1,550,225</u>	<u>\$ 1,862,396</u>

Clark County, Nevada
Central Services
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	\$ 8,456,446	\$ 8,456,446	\$ 6,612,385	\$ (1,844,061)	\$ 7,720,849
Other operating revenues	-	-	1,484	1,484	1,185
Total operating revenues	<u>8,456,446</u>	<u>8,456,446</u>	<u>6,613,869</u>	<u>(1,842,577)</u>	<u>7,722,034</u>
Operating expenses:					
Salaries and wages	1,460,243	1,460,243	1,245,223	(215,020)	1,281,212
Employee benefits	673,343	673,343	581,689	(91,654)	553,792
Services and supplies	6,090,632	6,090,632	5,034,857	(1,055,775)	5,644,387
Depreciation	229,548	229,548	157,155	(72,393)	212,172
Total operating expenses	<u>8,453,766</u>	<u>8,453,766</u>	<u>7,018,924</u>	<u>(1,434,842)</u>	<u>7,691,563</u>
Operating income (loss)	<u>2,680</u>	<u>2,680</u>	<u>(405,055)</u>	<u>(407,735)</u>	<u>30,471</u>
Nonoperating revenues (expenses):					
Interest income	3,781	3,781	115	(3,666)	(444)
Interest expense	(402)	(402)	(25)	377	(264)
Total nonoperating revenues (expenses)	<u>3,379</u>	<u>3,379</u>	<u>90</u>	<u>(3,289)</u>	<u>(708)</u>
Net income (loss)	<u>\$ 6,059</u>	<u>\$ 6,059</u>	<u>\$ (404,965)</u>	<u>\$ (411,024)</u>	<u>\$ 29,763</u>

(Continued)

Clark County, Nevada
Central Services
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 8,456,446	\$ 8,456,446	\$ 6,593,214	\$ (1,863,232)	\$ 7,740,037
Cash paid for employees and benefits	(2,133,586)	(2,133,586)	(1,805,663)	327,923	(1,853,947)
Cash paid for services and supplies	(6,091,034)	(6,091,034)	(5,133,764)	957,270	(5,478,371)
Other operating receipts	-	-	1,484	1,484	1,185
Net cash provided (used) by operating activities	<u>231,826</u>	<u>231,826</u>	<u>(344,729)</u>	<u>(576,555)</u>	<u>408,904</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	<u>(192,000)</u>	<u>(192,000)</u>	-	192,000	-
Net cash provided (used) by capital and related financing activities	<u>(192,000)</u>	<u>(192,000)</u>	-	192,000	-
Cash flows from investing activities:					
Interest income	<u>3,781</u>	<u>3,781</u>	<u>652</u>	<u>(3,129)</u>	<u>7,678</u>
Net increase (decrease) in cash and cash equivalents	43,607	43,607	(344,077)	(387,684)	416,582
Cash and cash equivalents:					
Beginning of year	<u>361,945</u>	<u>361,945</u>	<u>1,253,690</u>	<u>891,745</u>	<u>837,108</u>
End of year	<u>\$ 405,552</u>	<u>\$ 405,552</u>	<u>\$ 909,613</u>	<u>\$ 504,061</u>	<u>\$ 1,253,690</u>

Clark County, Nevada
Enterprise Resource Planning
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	\$ 12,816,358	\$ 12,816,358	\$ 12,840,643	\$ 24,285	\$ 12,854,357
Other operating revenues	-	-	186	186	1,005
Total operating revenues	<u>12,816,358</u>	<u>12,816,358</u>	<u>12,840,829</u>	<u>24,471</u>	<u>12,855,362</u>
Operating expenses:					
Salaries and wages	4,139,360	4,139,360	4,662,612	523,252	3,678,193
Employee benefits	1,656,653	1,656,653	1,650,990	(5,663)	1,287,545
Services and supplies	9,513,307	10,142,845	5,774,118	(4,368,727)	6,856,234
Depreciation	601,169	601,169	588,740	(12,429)	732,797
Total operating expenses	<u>15,910,489</u>	<u>16,540,027</u>	<u>12,676,460</u>	<u>(3,863,567)</u>	<u>12,554,769</u>
Operating income (loss)	<u>(3,094,131)</u>	<u>(3,723,669)</u>	<u>164,369</u>	<u>3,888,038</u>	<u>300,593</u>
Nonoperating revenues (expenses):					
Interest income	89,957	89,957	970,907	880,950	488,184
Interest expense	(17,303)	(17,303)	(3,011)	14,292	(19,100)
Loss on sale or disposition of property and equipment	-	-	-	-	(3,119)
Total nonoperating revenues (expenses)	<u>72,654</u>	<u>72,654</u>	<u>967,896</u>	<u>895,242</u>	<u>465,965</u>
Income (loss) before transfers	<u>(3,021,477)</u>	<u>(3,651,015)</u>	<u>1,132,265</u>	<u>4,783,280</u>	<u>766,558</u>
Transfers from other funds	-	10,748,742	1,533,264	(9,215,478)	18,059,140
Net income (loss)	<u>\$ (3,021,477)</u>	<u>\$ 7,097,727</u>	<u>\$ 2,665,529</u>	<u>\$ (4,432,198)</u>	<u>\$ 18,825,698</u>

(Continued)

Clark County, Nevada
Enterprise Resource Planning
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 12,816,358	\$ 12,816,358	\$ 12,737,195	\$ (79,163)	\$ 10,477,554
Cash paid for employees and benefits	(5,796,013)	(5,796,013)	(5,952,612)	(156,599)	(4,801,204)
Cash paid for services and supplies	(9,530,610)	(10,160,148)	(6,086,276)	4,073,872	(8,137,397)
Other operating receipts	-	-	186	186	1,005
Net cash provided (used) by operating activities	<u>(2,510,265)</u>	<u>(3,139,803)</u>	<u>698,493</u>	<u>3,838,296</u>	<u>(2,460,042)</u>
Cash flows from noncapital financing activities:					
Transfers from other funds	-	10,748,742	1,533,264	(9,215,478)	18,059,140
Net cash provided by noncapital financing activities	<u>-</u>	<u>10,748,742</u>	<u>1,533,264</u>	<u>(9,215,478)</u>	<u>18,059,140</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(1,031,201)	(401,663)	(25,480)	376,183	(176,655)
Loss from the sale of capital assets	-	-	-	-	(3,119)
Net cash used by capital and related financing activities	<u>(1,031,201)</u>	<u>(401,663)</u>	<u>(25,480)</u>	<u>376,183</u>	<u>(179,774)</u>
Cash flows from investing activities:					
Interest income	<u>89,957</u>	<u>89,957</u>	<u>1,020,891</u>	<u>930,934</u>	<u>522,214</u>
Net increase (decrease) in cash and cash equivalents	(3,451,509)	7,297,233	3,227,168	(4,070,065)	15,941,538
Cash and cash equivalents:					
Beginning of year	<u>9,567,327</u>	<u>9,567,327</u>	<u>30,853,686</u>	<u>21,286,359</u>	<u>14,912,148</u>
End of year	<u>\$ 6,115,818</u>	<u>\$ 16,864,560</u>	<u>\$ 34,080,854</u>	<u>\$ 17,216,294</u>	<u>\$ 30,853,686</u>

Clark County, Nevada
Information Technology
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	\$ 9,809,001	\$ 9,809,001	\$ 10,020,015	\$ 211,014	\$ 8,574,462
Other operating revenues	-	-	5,889	5,889	366
Total operating revenues	<u>9,809,001</u>	<u>9,809,001</u>	<u>10,025,904</u>	<u>216,903</u>	<u>8,574,828</u>
Operating expenses:					
Salaries and wages	6,527,100	6,527,100	5,650,178	(876,922)	6,012,073
Employee benefits	2,597,704	2,597,704	2,138,141	(459,563)	2,194,284
Services and supplies	684,275	684,275	478,985	(205,290)	476,964
Total operating expenses	<u>9,809,079</u>	<u>9,809,079</u>	<u>8,267,304</u>	<u>(1,541,775)</u>	<u>8,683,321</u>
Operating income (loss)	<u>(78)</u>	<u>(78)</u>	<u>1,758,600</u>	<u>1,758,678</u>	<u>(108,493)</u>
Nonoperating revenues (expenses):					
Interest income	11,532	11,532	40,104	28,572	55,583
Interest expense	(4,561)	(4,561)	(206)	4,355	(2,851)
Total nonoperating revenues (expenses)	<u>6,971</u>	<u>6,971</u>	<u>39,898</u>	<u>32,927</u>	<u>52,732</u>
Income (loss) before transfers	6,893	6,893	1,798,498	1,791,605	(55,761)
Transfers to other funds	-	(2,325,742)	(1,533,264)	792,478	-
Net income (loss)	<u>\$ 6,893</u>	<u>\$ (2,318,849)</u>	<u>\$ 265,234</u>	<u>\$ 2,584,083</u>	<u>\$ (55,761)</u>

(Continued)

Clark County, Nevada
Information Technology
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

	2010				2009
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 9,809,001	\$ 9,809,001	\$ 10,060,530	\$ 251,529	\$ 8,316,328
Cash paid for employees and benefits	(9,124,804)	(9,124,804)	(7,808,867)	1,315,937	(8,344,127)
Cash paid for services and supplies	(688,836)	(688,836)	(97,197)	591,639	(502,529)
Other operating receipts	-	-	5,889	5,889	366
Net cash provided (used) by operating activities	<u>(4,639)</u>	<u>(4,639)</u>	<u>2,160,355</u>	<u>2,164,994</u>	<u>(529,962)</u>
Cash flows from noncapital financing activities:					
Transfers to other funds	-	(2,325,742)	(1,533,264)	792,478	-
Net cash used by noncapital financing activities	<u>-</u>	<u>(2,325,742)</u>	<u>(1,533,264)</u>	<u>792,478</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	<u>11,532</u>	<u>11,532</u>	<u>41,911</u>	<u>30,379</u>	<u>68,113</u>
Net increase (decrease) in cash and cash equivalents	6,893	(2,318,849)	669,002	2,987,851	(461,849)
Cash and cash equivalents:					
Beginning of year	<u>630,067</u>	<u>2,318,849</u>	<u>1,439,035</u>	<u>(879,814)</u>	<u>1,900,884</u>
End of year	<u>\$ 636,960</u>	<u>\$ -</u>	<u>\$ 2,108,037</u>	<u>\$ 2,108,037</u>	<u>\$ 1,439,035</u>

EMPLOYEE BENEFIT & PENSION FUNDS

EMPLOYEE BENEFIT AND PENSION FUNDS

Medical Insurance Premium Retirement Plan Fund – to account for monies held by the County on behalf of employees to pay their insurance premiums upon their retirement on a tax-free basis.

County Section 125 Plan Fund – to account for monies held by the County on behalf of employees to pay for medical costs, child care, and insurance premiums on a tax-free basis.

Las Vegas Valley Water District Pension Plan Fund – to account for activities of the Las Vegas Valley Water District retirement plan.

Clark County, Nevada
Employee Benefit and Pension Funds
Combining Statement of Net Assets
June 30, 2010
(With comparative totals for June 30, 2009)

	Medical Insurance Premium Retirement Plan	County Section 125 Plan	Las Vegas Valley Water District Pension Plan	Totals	
				2010	2009
ASSETS					
Cash and investments:					
In custody of the County Treasurer	\$ 2,725,024	\$ 440,031	\$ -	\$ 3,165,055	\$ 3,374,603
With fiscal agent	81,621	-	150,287,110	150,368,731	131,029,196
Loaned securities	17,470	2,821	-	20,291	488,758
Accounts receivable	1,921	-	-	1,921	2,531
Interest receivable	12,611	2,036	1,405,740	1,420,387	1,137,453
Total Assets	<u>2,838,647</u>	<u>444,888</u>	<u>151,692,850</u>	<u>154,976,385</u>	<u>136,032,541</u>
LIABILITIES					
Accrued expenses	2,458	33,347	-	35,805	55,241
Loaned securities	33,783	5,455	-	39,238	513,487
Total Liabilities	<u>36,241</u>	<u>38,802</u>	<u>-</u>	<u>75,043</u>	<u>568,728</u>
NET ASSETS					
Held in trust for pension benefits and other purposes	<u>\$ 2,802,406</u>	<u>\$ 406,086</u>	<u>\$ 151,692,850</u>	<u>\$ 154,901,342</u>	<u>\$ 135,463,813</u>

Clark County, Nevada
Employee Benefit and Pension Funds
Combining Statement of Changes in Net Assets
For the fiscal year ended June 30, 2010
(With comparative totals for the fiscal year ended June 30, 2009)

	Medical Insurance Premium Retirement Plan	County Section 125 Plan	Las Vegas Valley Water District Pension Plan	Totals	
				2010	2009
ADDITIONS					
Contributions:					
Contributions from employer	\$ 34,886	\$ -	\$ 25,753,794	\$ 25,788,680	\$ 27,298,811
Contributions from employees	60,249	-	172,445	232,694	904,043
Total contributions	<u>95,135</u>	<u>-</u>	<u>25,926,239</u>	<u>26,021,374</u>	<u>28,202,854</u>
Investment earnings:					
Interest	77,832	12,379	2,390,422	2,480,633	1,860,390
Net increase (decrease) in fair value of investments	-	-	14,622,723	14,622,723	(11,074,609)
Total investment earnings	<u>77,832</u>	<u>12,379</u>	<u>17,013,145</u>	<u>17,103,356</u>	<u>(9,214,219)</u>
Less investment expense	(344)	(55)	(93,844)	(94,243)	(111,921)
Net investment earnings	<u>77,488</u>	<u>12,324</u>	<u>16,919,301</u>	<u>17,009,113</u>	<u>(9,326,140)</u>
Total additions	<u>172,623</u>	<u>12,324</u>	<u>42,845,540</u>	<u>43,030,487</u>	<u>18,876,714</u>
DEDUCTIONS					
General and administrative	-	-	240,752	240,752	204,231
Benefit payments	<u>380,004</u>	<u>-</u>	<u>22,972,202</u>	<u>23,352,206</u>	<u>12,928,866</u>
Total deductions	<u>380,004</u>	<u>-</u>	<u>23,212,954</u>	<u>23,592,958</u>	<u>13,133,097</u>
Change in net assets	(207,381)	12,324	19,632,586	19,437,529	5,743,617
NET ASSETS					
Beginning of year	<u>3,009,787</u>	<u>393,762</u>	<u>132,060,264</u>	<u>135,463,813</u>	<u>129,720,196</u>
End of year	<u>\$ 2,802,406</u>	<u>\$ 406,086</u>	<u>\$ 151,692,850</u>	<u>\$ 154,901,342</u>	<u>\$ 135,463,813</u>

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
Agency Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)

	County Health District				
	Operating	Insurance Reserve	Capital Improvement	Southern Nevada Public Health Laboratory	Bond Reserve
ASSETS					
Cash and investments:					
In custody of the County Treasurer	\$ 31,607,168	\$ 487,713	\$ 3,756,910	\$ 3,359,534	\$ 9,060,159
In custody of other officials	114,134	-	-	-	-
With fiscal agent	-	-	-	-	-
Loaned securities	202,632	3,127	24,085	21,537	58,084
Accounts receivable	-	-	-	-	-
Interest receivable	146,279	2,257	17,387	15,547	41,931
Taxes receivable, delinquent	-	-	-	-	-
Due from other governmental units	-	-	-	-	-
Total Assets	<u>\$ 32,070,213</u>	<u>\$ 493,097</u>	<u>\$ 3,798,382</u>	<u>\$ 3,396,618</u>	<u>\$ 9,160,174</u>
LIABILITIES					
Loaned securities	\$ 391,845	\$ 6,046	\$ 46,576	\$ 41,646	\$ 112,322
Amounts held for others	31,678,368	487,051	3,751,806	3,354,972	9,047,852
Total Liabilities	<u>\$ 32,070,213</u>	<u>\$ 493,097</u>	<u>\$ 3,798,382</u>	<u>\$ 3,396,618</u>	<u>\$ 9,160,174</u>

(Continued)

Clark County, Nevada
Agency Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	<u>State of Nevada</u>	<u>Boulder City</u>	<u>City of Henderson</u>	<u>City of Las Vegas</u>	<u>City of North Las Vegas</u>
ASSETS					
Cash and investments:					
In custody of the County Treasurer	\$ 36,936,927	\$ 39,059	\$ 804,213	\$ 1,440,392	\$ 634,181
In custody of other officials	-	-	-	-	-
With fiscal agent	-	-	-	-	-
Loaned securities	236,824	250	5,156	9,234	4,066
Accounts receivable	-	-	-	-	-
Interest receivable	170,962	181	3,722	6,666	2,935
Taxes receivable, delinquent	4,981,379	76,915	3,949,810	4,959,627	3,520,019
Due from other governmental units	405,710	-	-	-	-
	<u>405,710</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 42,731,802</u>	<u>\$ 116,405</u>	<u>\$ 4,762,901</u>	<u>\$ 6,415,919</u>	<u>\$ 4,161,201</u>
LIABILITIES					
Loaned securities	\$ 457,963	\$ 484	\$ 9,970	\$ 17,857	\$ 7,862
Amounts held for others	42,273,839	115,921	4,752,931	6,398,062	4,153,339
	<u>42,273,839</u>	<u>115,921</u>	<u>4,752,931</u>	<u>6,398,062</u>	<u>4,153,339</u>
Total Liabilities	<u>\$ 42,731,802</u>	<u>\$ 116,405</u>	<u>\$ 4,762,901</u>	<u>\$ 6,415,919</u>	<u>\$ 4,161,201</u>

(Continued)

Clark County, Nevada
Agency Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	<u>City of Mesquite</u>	<u>Las Vegas Artesian Basin</u>	<u>U.S. Fish and Wildlife</u>	<u>Coyote Spring Valley Groundwater Basin</u>	<u>Lower Moapa Groundwater Basin</u>	<u>Las Vegas Constable</u>
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 68,569	\$ 8,215	\$ 267,984	\$ 8	\$ 3	\$ 281,511
In custody of other officials	-	-	-	-	-	-
With fiscal agent	-	-	-	-	-	-
Loaned securities	440	-	1,718	-	-	1,455
Accounts receivable	-	-	-	-	-	41,328
Interest receivable	317	-	1,240	-	47	1,050
Taxes receivable, delinquent	775,692	21,690	-	-	-	-
Due from other governmental units	-	8,919	-	212	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 845,018</u>	<u>\$ 38,824</u>	<u>\$ 270,942</u>	<u>\$ 220</u>	<u>\$ 50</u>	<u>\$ 325,344</u>
LIABILITIES						
Loaned securities	\$ 850	\$ -	\$ 3,322	\$ -	\$ -	\$ 2,813
Amounts held for others	844,168	38,824	267,620	220	50	322,531
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>\$ 845,018</u>	<u>\$ 38,824</u>	<u>\$ 270,942</u>	<u>\$ 220</u>	<u>\$ 50</u>	<u>\$ 325,344</u>

(Continued)

Clark County, Nevada
 Agency Funds
 Combining Balance Sheet
 June 30, 2010
 (With comparative totals for June 30, 2009)
 (Continued)

	Coroner Impounds	Child Welfare Agency	Boulder City Library District		
			Operating	Debt Service	Capital Construction
ASSETS					
Cash and investments:					
In custody of the County Treasurer	\$ 2,085	\$ 311,609	\$ 243,292	\$ 33,998	\$ 25,439
In custody of other officials	-	-	50	-	-
With fiscal agent	-	-	-	-	-
Loaned securities	13	2,914	1,560	218	163
Accounts receivable	-	52,165	-	-	-
Interest receivable	10	2,104	1,126	158	118
Taxes receivable, delinquent	-	-	15,106	11,598	-
Due from other governmental units	-	-	79,407	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 2,108</u>	<u>\$ 368,792</u>	<u>\$ 340,541</u>	<u>\$ 45,972</u>	<u>\$ 25,720</u>
LIABILITIES					
Loaned securities	\$ 26	\$ 5,636	\$ 3,016	\$ 422	\$ 315
Amounts held for others	2,082	363,156	337,525	45,550	25,405
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>\$ 2,108</u>	<u>\$ 368,792</u>	<u>\$ 340,541</u>	<u>\$ 45,972</u>	<u>\$ 25,720</u>

(Continued)

Clark County, Nevada
Agency Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	<u>Las Vegas - Clark County Library District</u>		<u>Clark County School District</u>		<u>Henderson Library District</u>
	<u>Operating</u>	<u>Debt Service</u>	<u>Operating</u>	<u>Room Tax</u>	
ASSETS					
Cash and investments:					
In custody of the County Treasurer	\$ 226,806	\$ 16,673	\$ 7,381,760	\$ 10,095,945	\$ 149,763
In custody of other officials	-	-	-	-	-
With fiscal agent	-	-	-	-	-
Loaned securities	1,454	-	44,907	64,725	960
Accounts receivable	-	-	-	-	-
Interest receivable	1,050	-	32,418	46,724	693
Taxes receivable, delinquent	1,412,920	190,745	33,660,880	-	254,402
Due from other governmental units	-	142,570	11,159	275,832	284,163
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 1,642,230</u>	<u>\$ 349,988</u>	<u>\$ 41,131,124</u>	<u>\$ 10,483,226</u>	<u>\$ 689,981</u>
LIABILITIES					
Loaned securities	\$ 2,812	\$ -	\$ 86,840	\$ 125,163	\$ 1,857
Amounts held for others	1,639,418	349,988	41,044,284	10,358,063	688,124
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>\$ 1,642,230</u>	<u>\$ 349,988</u>	<u>\$ 41,131,124</u>	<u>\$ 10,483,226</u>	<u>\$ 689,981</u>

(Continued)

Clark County, Nevada
Agency Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	<u>State Indigent</u>	<u>Wildlife Advisory Board</u>	<u>Employee Savings Bonds</u>	<u>Juvenile Court Restitution</u>	<u>Civil Bureau</u>
ASSETS					
Cash and investments:					
In custody of the County Treasurer	\$ 131,767	\$ 5,087	\$ 163	\$ 10,885	\$ 100,596
In custody of other officials	-	-	-	-	-
With fiscal agent	-	-	-	-	-
Loaned securities	845	33	1	75	645
Accounts receivable	-	-	-	-	-
Interest receivable	610	24	1	54	531
Taxes receivable, delinquent	380,311	-	-	-	-
Due from other governmental units	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 513,533</u>	<u>\$ 5,144</u>	<u>\$ 165</u>	<u>\$ 11,014</u>	<u>\$ 101,772</u>
LIABILITIES					
Loaned securities	\$ 1,634	\$ 63	\$ 2	\$ 145	\$ 1,247
Amounts held for others	511,899	5,081	163	10,869	100,525
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>\$ 513,533</u>	<u>\$ 5,144</u>	<u>\$ 165</u>	<u>\$ 11,014</u>	<u>\$ 101,772</u>

(Continued)

Clark County, Nevada
Agency Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	<u>Legal Aid Society</u>	<u>Southern Nevada Regional Planning Coalition</u>	<u>Operation Home Front</u>	<u>County Payroll Benefits</u>	<u>LVMPD Payroll Benefits</u>	<u>Other Post- employment Benefits</u>
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 633,734	\$ 309,841	\$ 833	\$ 7,488,317	\$ 14,973,974	\$ -
In custody of other officials	-	-	-	-	-	-
With fiscal agent	-	-	-	-	-	-
Loaned securities	4,063	1,986	5	48,007	72,408	-
Accounts receivable	-	-	-	5,677	-	-
Interest receivable	2,933	1,434	4	34,656	53,593	-
Taxes receivable, delinquent	-	-	-	-	-	-
Due from other governmental units	86,920	-	-	22,337	-	296,626,702
	<u>86,920</u>	<u>-</u>	<u>-</u>	<u>22,337</u>	<u>-</u>	<u>296,626,702</u>
Total Assets	<u>\$ 727,650</u>	<u>\$ 313,261</u>	<u>\$ 842</u>	<u>\$ 7,598,994</u>	<u>\$ 15,099,975</u>	<u>\$ 296,626,702</u>
LIABILITIES						
Loaned securities	\$ 7,857	\$ 3,841	\$ 10	\$ 92,835	\$ 140,020	\$ -
Amounts held for others	719,793	309,420	832	7,506,159	14,959,955	296,626,702
	<u>719,793</u>	<u>309,420</u>	<u>832</u>	<u>7,506,159</u>	<u>14,959,955</u>	<u>296,626,702</u>
Total Liabilities	<u>\$ 727,650</u>	<u>\$ 313,261</u>	<u>\$ 842</u>	<u>\$ 7,598,994</u>	<u>\$ 15,099,975</u>	<u>\$ 296,626,702</u>

(Continued)

Clark County, Nevada
Agency Funds
Combining Balance Sheet
June 30, 2010
(With comparative totals for June 30, 2009)
(Continued)

	Public Land Management	Nevada State Grazing Board	Las Vegas Convention and Visitor's Authority	Miscellaneous	Totals	
					2010	2009
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 205,592	\$ 13,229	\$ 14,513,969	\$ 6,269,525	\$ 151,897,428	\$ 149,716,500
In custody of other officials	-	-	-	37,493,171	37,607,355	39,969,990
With fiscal agent	-	-	-	7,902,351	7,902,351	-
Loaned securities	1,318	85	93,048	39,383	947,424	21,548,151
Accounts receivable	-	-	-	-	99,170	79,884
Interest receivable	951	61	67,171	28,429	685,374	1,179,713
Taxes receivable, delinquent	-	-	-	-	54,211,094	43,044,807
Due from other governmental units	-	-	-	-	297,943,931	202,205,369
Total Assets	\$ 207,861	\$ 13,375	\$ 14,674,188	\$ 51,732,859	\$ 551,294,127	\$ 457,744,414
LIABILITIES						
Loaned securities	\$ 2,549	\$ 164	\$ 179,935	\$ 76,157	\$ 1,832,102	\$ 22,638,426
Amounts held for others	205,312	13,211	14,494,253	51,656,702	549,462,025	435,105,988
Total Liabilities	\$ 207,861	\$ 13,375	\$ 14,674,188	\$ 51,732,859	\$ 551,294,127	\$ 457,744,414

Clark County, Nevada
 County Health District Operating
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended June 30, 2010

	<u>Balance June 30, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2010</u>
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 28,451,991	\$ 76,517,969	\$ 73,362,792	\$ 31,607,168
In custody of other officials	107,720	6,414	-	114,134
Loaned securities	4,098,318	405,264	4,300,950	202,632
Interest receivable	224,110	146,279	224,110	146,279
	<u>32,882,139</u>	<u>77,075,926</u>	<u>77,887,852</u>	<u>32,070,213</u>
Total Assets	<u>\$ 32,882,139</u>	<u>\$ 77,075,926</u>	<u>\$ 77,887,852</u>	<u>\$ 32,070,213</u>
LIABILITIES				
Loaned securities	\$ 4,305,681	\$ 783,690	\$ 4,697,526	\$ 391,845
Amounts held for others	28,576,458	76,210,807	73,108,897	31,678,368
	<u>32,882,139</u>	<u>76,994,497</u>	<u>77,806,423</u>	<u>32,070,213</u>
Total Liabilities	<u>\$ 32,882,139</u>	<u>\$ 76,994,497</u>	<u>\$ 77,806,423</u>	<u>\$ 32,070,213</u>

Clark County, Nevada
 County Health District Insurance Reserve
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 483,960	\$ 97,598	\$ 93,845	\$ 487,713
Loaned securities	69,711	6,254	72,838	3,127
Interest receivable	3,812	2,257	3,812	2,257
Total Assets	\$ 557,483	\$ 106,109	\$ 170,495	\$ 493,097
LIABILITIES				
Loaned securities	\$ 73,238	\$ 12,092	\$ 79,284	\$ 6,046
Amounts held for others	484,245	75,383	72,577	487,051
Total Liabilities	\$ 557,483	\$ 87,475	\$ 151,861	\$ 493,097

Clark County, Nevada
 County Health District Capital Improvement
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 1,640,908	\$ 2,814,767	\$ 698,765	\$ 3,756,910
Loaned securities	236,362	48,170	260,447	24,085
Interest receivable	12,925	17,387	12,925	17,387
Total Assets	\$ 1,890,195	\$ 2,880,324	\$ 972,137	\$ 3,798,382
LIABILITIES				
Loaned securities	\$ 248,321	\$ 93,152	\$ 294,897	\$ 46,576
Amounts held for others	1,641,874	2,769,073	659,141	3,751,806
Total Liabilities	\$ 1,890,195	\$ 2,862,225	\$ 954,038	\$ 3,798,382

Clark County, Nevada
 County Health District - Southern Nevada Public Health Laboratory
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended June 30, 2010

	<u>Balance June 30, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2010</u>
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 2,524,443	\$ 2,661,372	\$ 1,826,281	\$ 3,359,534
Loaned securities	363,629	43,074	385,166	21,537
Interest receivable	<u>19,885</u>	<u>15,547</u>	<u>19,885</u>	<u>15,547</u>
 Total Assets	 <u>\$ 2,907,957</u>	 <u>\$ 2,719,993</u>	 <u>\$ 2,231,332</u>	 <u>\$ 3,396,618</u>
LIABILITIES				
Loaned securities	\$ 382,028	\$ 83,292	\$ 423,674	\$ 41,646
Amounts held for others	<u>2,525,929</u>	<u>2,619,995</u>	<u>1,790,952</u>	<u>3,354,972</u>
 Total Liabilities	 <u>\$ 2,907,957</u>	 <u>\$ 2,703,287</u>	 <u>\$ 2,214,626</u>	 <u>\$ 3,396,618</u>

Clark County, Nevada
 County Health District Bond Reserve
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 7,018,030	\$ 2,491,337	\$ 449,208	\$ 9,060,159
Loaned securities	1,010,900	116,168	1,068,984	58,084
Interest receivable	55,280	41,931	55,280	41,931
Total Assets	<u>\$ 8,084,210</u>	<u>\$ 2,649,436</u>	<u>\$ 1,573,472</u>	<u>\$ 9,160,174</u>
 LIABILITIES				
Loaned securities	\$ 1,062,049	\$ 224,644	\$ 1,174,371	\$ 112,322
Amounts held for others	7,022,161	2,379,788	354,097	9,047,852
Total Liabilities	<u>\$ 8,084,210</u>	<u>\$ 2,604,432</u>	<u>\$ 1,528,468</u>	<u>\$ 9,160,174</u>

Clark County, Nevada
State of Nevada
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 24,406,149	\$ 414,542,566	\$ 402,011,788	\$ 36,936,927
Loaned securities	3,517,059	473,648	3,753,883	236,824
Interest receivable	192,324	170,962	192,324	170,962
Taxes receivable, delinquent	3,529,804	3,448,862	1,997,287	4,981,379
Due from other governmental units	670,064	539,151	803,505	405,710
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 32,315,400</u>	<u>\$ 419,175,189</u>	<u>\$ 408,758,787</u>	<u>\$ 42,731,802</u>
LIABILITIES				
Loaned securities	\$ 3,695,012	\$ 915,926	\$ 4,152,975	\$ 457,963
Amounts held for others	28,620,388	415,515,069	401,861,618	42,273,839
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>\$ 32,315,400</u>	<u>\$ 416,430,995</u>	<u>\$ 406,014,593</u>	<u>\$ 42,731,802</u>

Clark County, Nevada
 Boulder City
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended June 30, 2010

	<u>Balance</u> <u>June 30, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2010</u>
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 46,219	\$ 2,457,486	\$ 2,464,646	\$ 39,059
Loaned securities	6,658	500	6,908	250
Interest receivable	364	181	364	181
Taxes receivable, delinquent	48,901	54,889	26,875	76,915
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 102,142</u>	<u>\$ 2,513,056</u>	<u>\$ 2,498,793</u>	<u>\$ 116,405</u>
LIABILITIES				
Loaned securities	\$ 6,995	\$ 968	\$ 7,479	\$ 484
Amounts held for others	95,147	2,490,747	2,469,973	115,921
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>\$ 102,142</u>	<u>\$ 2,491,715</u>	<u>\$ 2,477,452</u>	<u>\$ 116,405</u>

Clark County, Nevada
City of Henderson
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 1,062,091	\$ 97,409,050	\$ 97,666,928	\$ 804,213
Loaned securities	152,987	10,312	158,143	5,156
Interest receivable	8,366	3,722	8,366	3,722
Taxes receivable, delinquent	3,285,811	2,582,976	1,918,977	3,949,810
	<u>\$ 4,509,255</u>	<u>\$ 100,006,060</u>	<u>\$ 99,752,414</u>	<u>\$ 4,762,901</u>
LIABILITIES				
Loaned securities	\$ 160,728	\$ 19,940	\$ 170,698	\$ 9,970
Amounts held for others	4,348,527	98,137,840	97,733,436	4,752,931
	<u>\$ 4,509,255</u>	<u>\$ 98,157,780</u>	<u>\$ 97,904,134</u>	<u>\$ 4,762,901</u>

Clark County, Nevada
City of Las Vegas
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 2,399,754	\$ 164,024,829	\$ 164,984,191	\$ 1,440,392
Loaned securities	345,668	18,468	354,902	9,234
Interest receivable	18,902	6,666	18,902	6,666
Taxes receivable, delinquent	3,997,467	3,788,428	2,826,268	4,959,627
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 6,761,791</u>	<u>\$ 167,838,391</u>	<u>\$ 168,184,263</u>	<u>\$ 6,415,919</u>
LIABILITIES				
Loaned securities	\$ 363,158	\$ 35,714	\$ 381,015	\$ 17,857
Amounts held for others	6,398,633	165,010,738	165,011,309	6,398,062
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>\$ 6,761,791</u>	<u>\$ 165,046,452</u>	<u>\$ 165,392,324</u>	<u>\$ 6,415,919</u>

Clark County, Nevada
City of North Las Vegas
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 1,260,392	\$ 78,336,578	\$ 78,962,789	\$ 634,181
Loaned securities	181,551	8,132	185,617	4,066
Interest receivable	9,928	2,935	9,928	2,935
Taxes receivable, delinquent	2,491,357	2,453,323	1,424,661	3,520,019
Total Assets	<u>\$ 3,943,228</u>	<u>\$ 80,800,968</u>	<u>\$ 80,582,995</u>	<u>\$ 4,161,201</u>
LIABILITIES				
Loaned securities	\$ 190,737	\$ 15,724	\$ 198,599	\$ 7,862
Amounts held for others	3,752,491	79,399,837	78,998,989	4,153,339
Total Liabilities	<u>\$ 3,943,228</u>	<u>\$ 79,415,561</u>	<u>\$ 79,197,588</u>	<u>\$ 4,161,201</u>

Clark County, Nevada
City of Mesquite
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 119,347	\$ 8,006,419	\$ 8,057,197	\$ 68,569
Loaned securities	17,191	880	17,631	440
Interest receivable	940	317	940	317
Taxes receivable, delinquent	458,059	443,721	126,088	775,692
Total Assets	\$ 595,537	\$ 8,451,337	\$ 8,201,856	\$ 845,018
LIABILITIES				
Loaned securities	\$ 18,061	\$ 1,700	\$ 18,911	\$ 850
Amounts held for others	577,476	8,315,636	8,048,944	844,168
Total Liabilities	\$ 595,537	\$ 8,317,336	\$ 8,067,855	\$ 845,018

Clark County, Nevada
Las Vegas Artesian Basin
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 10,246	\$ 726,325	\$ 728,356	\$ 8,215
Loaned securities	1,476	10	1,486	-
Interest receivable	81	3	84	-
Taxes receivable, delinquent	15,180	14,631	8,121	21,690
Due from other governmental units	-	8,919	-	8,919
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 26,983</u>	<u>\$ 749,888</u>	<u>\$ 738,047</u>	<u>\$ 38,824</u>
LIABILITIES				
Loaned securities	\$ 1,551	\$ 18	\$ 1,569	\$ -
Amounts held for others	25,432	741,313	727,921	38,824
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>\$ 26,983</u>	<u>\$ 741,331</u>	<u>\$ 729,490</u>	<u>\$ 38,824</u>

Clark County, Nevada
U.S. Fish and Wildlife
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 15,324,935	\$ 1,585,127	\$ 16,642,078	\$ 267,984
Loaned securities	2,207,454	3,436	2,209,172	1,718
Interest receivable	120,711	1,240	120,711	1,240
	<u>\$ 17,653,100</u>	<u>\$ 1,589,803</u>	<u>\$ 18,971,961</u>	<u>\$ 270,942</u>
LIABILITIES				
Loaned securities	\$ 2,319,145	\$ 6,644	\$ 2,322,467	\$ 3,322
Amounts held for others	15,333,955	1,617,260	16,683,595	267,620
	<u>\$ 17,653,100</u>	<u>\$ 1,623,904</u>	<u>\$ 19,006,062</u>	<u>\$ 270,942</u>

Clark County, Nevada
Coyote Spring Valley Groundwater Basin
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 62	\$ 1,139	\$ 1,193	\$ 8
Loaned securities	9	-	9	-
Taxes receivable, delinquent	10	-	10	-
Due from other governmental units	-	212	-	212
	<u>81</u>	<u>1,351</u>	<u>1,212</u>	<u>220</u>
Total Assets	<u>\$ 81</u>	<u>\$ 1,351</u>	<u>\$ 1,212</u>	<u>\$ 220</u>
LIABILITIES				
Loaned securities	\$ 9	\$ -	\$ 9	\$ -
Amounts held for others	72	1,285	1,137	220
	<u>81</u>	<u>1,285</u>	<u>1,146</u>	<u>220</u>
Total Liabilities	<u>\$ 81</u>	<u>\$ 1,285</u>	<u>\$ 1,146</u>	<u>\$ 220</u>

Clark County, Nevada
Lower Moapa Groundwater Basin
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	<u>Balance</u> <u>June 30, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2010</u>
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ -	\$ 1,073	\$ 1,070	\$ 3
Interest receivable	-	47	-	\$ 47
Total Assets	<u>\$ -</u>	<u>\$ 1,120</u>	<u>\$ 1,070</u>	<u>\$ 50</u>
LIABILITIES				
Amounts held for others	<u>\$ -</u>	<u>\$ 1,120</u>	<u>\$ 1,070</u>	<u>\$ 50</u>
Total Liabilities	<u>\$ -</u>	<u>\$ 1,120</u>	<u>\$ 1,070</u>	<u>\$ 50</u>

Clark County, Nevada
Las Vegas Constable
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	<u>Balance June 30, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2010</u>
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 293,518	\$ 23,971,277	\$ 23,983,284	\$ 281,511
Loaned securities	29,263	2,910	30,718	1,455
Accounts Receivable	-	41,328	-	41,328
Interest receivable	1,600	1,050	1,600	1,050
	<u>1,600</u>	<u>1,050</u>	<u>1,600</u>	<u>1,050</u>
Total Assets	<u>\$ 324,381</u>	<u>\$ 24,016,565</u>	<u>\$ 24,015,602</u>	<u>\$ 325,344</u>
LIABILITIES				
Loaned securities	\$ 30,744	\$ 5,626	\$ 33,557	\$ 2,813
Amounts held for others	293,637	23,999,053	23,970,159	322,531
	<u>293,637</u>	<u>23,999,053</u>	<u>23,970,159</u>	<u>322,531</u>
Total Liabilities	<u>\$ 324,381</u>	<u>\$ 24,004,679</u>	<u>\$ 24,003,716</u>	<u>\$ 325,344</u>

Clark County, Nevada
 Coroner Impounds
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended June 30, 2010

	<u>Balance June 30, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2010</u>
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 1,982	\$ 4,062	\$ 3,959	\$ 2,085
Loaned securities	260	26	273	13
Interest receivable	14	10	14	10
	<u>14</u>	<u>10</u>	<u>14</u>	<u>10</u>
Total Assets	<u>\$ 2,256</u>	<u>\$ 4,098</u>	<u>\$ 4,246</u>	<u>\$ 2,108</u>
LIABILITIES				
Loaned securities	\$ 273	\$ 52	\$ 299	\$ 26
Amounts held for others	1,983	4,256	4,157	2,082
	<u>1,983</u>	<u>4,256</u>	<u>4,157</u>	<u>2,082</u>
Total Liabilities	<u>\$ 2,256</u>	<u>\$ 4,308</u>	<u>\$ 4,456</u>	<u>\$ 2,108</u>

Clark County, Nevada
 Child Welfare Agency
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 219,366	\$ 1,826,854	\$ 1,734,611	\$ 311,609
Loaned securities	39,889	5,828	42,803	2,914
Accounts receivable	-	52,165	-	52,165
Interest receivable	2,181	2,104	2,181	2,104
Due from other governmental units	45,447	-	45,447	-
	<u>45,447</u>	<u>-</u>	<u>45,447</u>	<u>-</u>
Total Assets	<u>\$ 306,883</u>	<u>\$ 1,886,951</u>	<u>\$ 1,825,042</u>	<u>\$ 368,792</u>
LIABILITIES				
Loaned securities	\$ 41,907	\$ 11,272	\$ 47,543	\$ 5,636
Amounts held for others	264,976	1,934,918	1,836,738	363,156
	<u>264,976</u>	<u>1,934,918</u>	<u>1,836,738</u>	<u>363,156</u>
Total Liabilities	<u>\$ 306,883</u>	<u>\$ 1,946,190</u>	<u>\$ 1,884,281</u>	<u>\$ 368,792</u>

Clark County, Nevada
 Boulder City Library District Operating
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 239,752	\$ 1,044,983	\$ 1,041,443	\$ 243,292
In custody of other officials	50	-	-	50
Loaned securities	37,792	3,120	39,352	1,560
Interest receivable	2,067	1,126	2,067	1,126
Taxes receivable, delinquent	11,117	10,016	6,027	15,106
Due from other governmental units	78,834	79,407	78,834	79,407
	<u>78,834</u>	<u>79,407</u>	<u>78,834</u>	<u>79,407</u>
 Total Assets	 <u>\$ 369,612</u>	 <u>\$ 1,138,652</u>	 <u>\$ 1,167,723</u>	 <u>\$ 340,541</u>
LIABILITIES				
Loaned securities	\$ 39,704	\$ 6,032	\$ 42,720	\$ 3,016
Amounts held for others	329,908	1,346,600	1,338,983	337,525
	<u>329,908</u>	<u>1,346,600</u>	<u>1,338,983</u>	<u>337,525</u>
 Total Liabilities	 <u>\$ 369,612</u>	 <u>\$ 1,352,632</u>	 <u>\$ 1,381,703</u>	 <u>\$ 340,541</u>

Clark County, Nevada
 Boulder City Library District Debt Service
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended June 30, 2010

	<u>Balance</u> <u>June 30, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2010</u>
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 56,518	\$ 406,096	\$ 428,616	\$ 33,998
Loaned securities	8,141	6,295	14,218	218
Interest receivable	445	1,568	1,855	158
Taxes receivable, delinquent	8,548	7,595	4,545	11,598
	<u>8,548</u>	<u>7,595</u>	<u>4,545</u>	<u>11,598</u>
 Total Assets	 <u>\$ 73,652</u>	 <u>\$ 421,554</u>	 <u>\$ 449,234</u>	 <u>\$ 45,972</u>
LIABILITIES				
Loaned securities	\$ 8,553	\$ 12,175	\$ 20,306	\$ 422
Amounts held for others	65,099	401,646	421,195	45,550
	<u>65,099</u>	<u>401,646</u>	<u>421,195</u>	<u>45,550</u>
 Total Liabilities	 <u>\$ 73,652</u>	 <u>\$ 413,821</u>	 <u>\$ 441,501</u>	 <u>\$ 45,972</u>

Clark County, Nevada
 Boulder City Library Capital Construction
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended June 30, 2010

	<u>Balance</u> <u>June 30, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2010</u>
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ -	\$ 25,727	\$ 288	\$ 25,439
Loaned securities	-	326	163	163
Interest receivable	-	118	-	118
	<u>-</u>	<u>118</u>	<u>-</u>	<u>118</u>
 Total Assets	 <u>\$ -</u>	 <u>\$ 26,171</u>	 <u>\$ 451</u>	 <u>\$ 25,720</u>
LIABILITIES				
Loaned securities	\$ -	\$ 630	\$ 315	\$ 315
Amounts held for others	-	25,423	18	25,405
	<u>-</u>	<u>25,423</u>	<u>18</u>	<u>25,405</u>
 Total Liabilities	 <u>\$ -</u>	 <u>\$ 26,053</u>	 <u>\$ 333</u>	 <u>\$ 25,720</u>

Clark County, Nevada
Las Vegas - Clark County Library District Operating
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 408,569	\$ 46,845,066	\$ 47,026,829	\$ 226,806
Loaned securities	58,852	2,908	60,306	1,454
Interest receivable	3,219	1,050	3,219	1,050
Taxes receivable, delinquent	1,152,148	905,884	645,112	1,412,920
	<u>1,622,788</u>	<u>47,754,908</u>	<u>47,735,466</u>	<u>1,642,230</u>
Total Assets	<u>\$ 1,622,788</u>	<u>\$ 47,754,908</u>	<u>\$ 47,735,466</u>	<u>\$ 1,642,230</u>
LIABILITIES				
Loaned securities	\$ 61,830	\$ 5,624	\$ 64,642	\$ 2,812
Amounts held for others	1,560,958	47,065,641	46,987,181	1,639,418
	<u>1,560,958</u>	<u>47,065,641</u>	<u>46,987,181</u>	<u>1,639,418</u>
Total Liabilities	<u>\$ 1,622,788</u>	<u>\$ 47,071,265</u>	<u>\$ 47,051,823</u>	<u>\$ 1,642,230</u>

Clark County, Nevada
Las Vegas - Clark County Library District Debt Service
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 86,969	\$ 6,282,496	\$ 6,352,792	\$ 16,673
Loaned securities	12,527	1,614	14,141	-
Interest receivable	685	583	1,268	-
Taxes receivable, delinquent	155,924	116,496	81,675	190,745
Due from other governmental units	-	142,570	-	142,570
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 256,105</u>	<u>\$ 6,543,759</u>	<u>\$ 6,449,876</u>	<u>\$ 349,988</u>
LIABILITIES				
Loaned securities	\$ 13,161	\$ 3,122	\$ 16,283	\$ -
Amounts held for others	242,944	6,372,132	6,265,088	349,988
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>\$ 256,105</u>	<u>\$ 6,375,254</u>	<u>\$ 6,281,371</u>	<u>\$ 349,988</u>

Clark County, Nevada
 Clark County School District Operating
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 13,256,807	\$ 1,044,808,488	\$ 1,050,683,535	\$ 7,381,760
Loaned securities	1,910,024	89,814	1,954,931	44,907
Interest receivable	104,446	32,418	104,446	32,418
Taxes receivable, delinquent	27,372,785	21,781,788	15,493,693	33,660,880
Due from other governmental units	-	11,159	-	11,159
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 42,644,062</u>	<u>\$ 1,066,723,667</u>	<u>\$ 1,068,236,605</u>	<u>\$ 41,131,124</u>
LIABILITIES				
Loaned securities	\$ 2,006,666	\$ 173,680	\$ 2,093,506	\$ 86,840
Amounts held for others	40,637,396	1,050,323,617	1,049,916,729	41,044,284
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>\$ 42,644,062</u>	<u>\$ 1,050,497,297</u>	<u>\$ 1,052,010,235</u>	<u>\$ 41,131,124</u>

Clark County, Nevada
Clark County School District Room Tax
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 9,201,700	\$ 51,901,263	\$ 51,007,018	\$ 10,095,945
Loaned securities	1,325,443	129,450	1,390,168	64,725
Interest receivable	72,479	46,724	72,479	46,724
Due from other governmental units	334,021	277,397	335,586	275,832
Total Assets	\$ 10,933,643	\$ 52,354,834	\$ 52,805,251	\$ 10,483,226
LIABILITIES				
Loaned securities	\$ 1,392,507	\$ 250,326	\$ 1,517,670	\$ 125,163
Amounts held for others	9,541,136	51,806,057	50,989,130	10,358,063
Total Liabilities	\$ 10,933,643	\$ 52,056,383	\$ 52,506,800	\$ 10,483,226

Clark County, Nevada
Henderson Library District
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 189,758	\$ 8,189,322	\$ 8,229,317	\$ 149,763
Loaned securities	27,333	1,920	28,293	960
Interest receivable	1,495	693	1,495	693
Taxes receivable, delinquent	207,914	170,117	123,629	254,402
Due from other governmental units	287,025	284,163	287,025	284,163
	<u>287,025</u>	<u>284,163</u>	<u>287,025</u>	<u>284,163</u>
 Total Assets	 <u>\$ 713,525</u>	 <u>\$ 8,646,215</u>	 <u>\$ 8,669,759</u>	 <u>\$ 689,981</u>
LIABILITIES				
Loaned securities	\$ 28,716	\$ 3,714	\$ 30,573	\$ 1,857
Amounts held for others	684,809	8,514,332	8,511,017	688,124
	<u>684,809</u>	<u>8,514,332</u>	<u>8,511,017</u>	<u>688,124</u>
 Total Liabilities	 <u>\$ 713,525</u>	 <u>\$ 8,518,046</u>	 <u>\$ 8,541,590</u>	 <u>\$ 689,981</u>

Clark County, Nevada
State Indigent
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 164,564	\$ 11,712,900	\$ 11,745,697	\$ 131,767
Loaned securities	23,704	1,690	24,549	845
Interest receivable	1,296	610	1,296	610
Taxes receivable, delinquent	309,782	246,218	175,689	380,311
	<u>499,346</u>	<u>11,961,418</u>	<u>11,947,231</u>	<u>513,533</u>
Total Assets	<u>\$ 499,346</u>	<u>\$ 11,961,418</u>	<u>\$ 11,947,231</u>	<u>\$ 513,533</u>
LIABILITIES				
Loaned securities	\$ 24,903	\$ 3,268	\$ 26,537	\$ 1,634
Amounts held for others	474,443	11,774,052	11,736,596	511,899
	<u>499,346</u>	<u>11,777,320</u>	<u>11,763,133</u>	<u>513,533</u>
Total Liabilities	<u>\$ 499,346</u>	<u>\$ 11,777,320</u>	<u>\$ 11,763,133</u>	<u>\$ 513,533</u>

Clark County, Nevada
Wildlife Advisory Board
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 5,797	\$ 1,327	\$ 2,037	\$ 5,087
Loaned securities	835	66	868	33
Interest receivable	46	24	46	24
Total Assets	\$ 6,678	\$ 1,417	\$ 2,951	\$ 5,144
LIABILITIES				
Loaned securities	\$ 877	\$ 126	\$ 940	\$ 63
Amounts held for others	5,801	1,310	2,030	5,081
Total Liabilities	\$ 6,678	\$ 1,436	\$ 2,970	\$ 5,144

Clark County, Nevada
Employee Savings Bonds
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 160	\$ 8	\$ 5	\$ 163
Loaned securities	23	2	24	1
Interest receivable	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Assets	<u>\$ 184</u>	<u>\$ 11</u>	<u>\$ 30</u>	<u>\$ 165</u>
LIABILITIES				
Loaned securities	\$ 24	\$ 4	\$ 26	\$ 2
Amounts held for others	160	6	3	163
	<u>160</u>	<u>6</u>	<u>3</u>	<u>163</u>
Total Liabilities	<u>\$ 184</u>	<u>\$ 10</u>	<u>\$ 29</u>	<u>\$ 165</u>

Clark County, Nevada
 Juvenile Court Restitution
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 30,688	\$ 353,930	\$ 373,733	\$ 10,885
Loaned securities	2,021	150	2,096	75
Interest receivable	110	54	110	54
	<u>110</u>	<u>54</u>	<u>110</u>	<u>54</u>
Total Assets	<u>\$ 32,819</u>	<u>\$ 354,134</u>	<u>\$ 375,939</u>	<u>\$ 11,014</u>
LIABILITIES				
Loaned securities	\$ 2,123	\$ 290	\$ 2,268	\$ 145
Amounts held for others	30,696	361,676	381,503	10,869
	<u>30,696</u>	<u>361,676</u>	<u>381,503</u>	<u>10,869</u>
Total Liabilities	<u>\$ 32,819</u>	<u>\$ 361,966</u>	<u>\$ 383,771</u>	<u>\$ 11,014</u>

Clark County, Nevada
Civil Bureau
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 531,041	\$ 2,443,186	\$ 2,873,631	\$ 100,596
Loaned securities	47,431	645	47,431	645
Interest receivable	2,659	466	2,594	531
	<u>581,131</u>	<u>2,444,297</u>	<u>2,923,656</u>	<u>101,772</u>
Total Assets	<u>\$ 581,131</u>	<u>\$ 2,444,297</u>	<u>\$ 2,923,656</u>	<u>\$ 101,772</u>
LIABILITIES				
Loaned securities	\$ 49,831	\$ 1,247	\$ 49,831	\$ 1,247
Amounts held for others	531,300	2,446,695	2,877,470	100,525
	<u>581,131</u>	<u>2,447,942</u>	<u>2,927,301</u>	<u>101,772</u>
Total Liabilities	<u>\$ 581,131</u>	<u>\$ 2,447,942</u>	<u>\$ 2,927,301</u>	<u>\$ 101,772</u>

Clark County, Nevada
 Legal Aid Society
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 737,689	\$ 3,007,044	\$ 3,110,999	\$ 633,734
Loaned securities	106,259	8,126	110,322	4,063
Interest receivable	5,811	2,933	5,811	2,933
Due from other governmental units	93,360	230,497	236,937	86,920
Total Assets	\$ 943,119	\$ 3,248,600	\$ 3,464,069	\$ 727,650
LIABILITIES				
Loaned securities	\$ 111,635	\$ 15,714	\$ 119,492	\$ 7,857
Amounts held for others	831,484	2,945,562	3,057,253	719,793
Total Liabilities	\$ 943,119	\$ 2,961,276	\$ 3,176,745	\$ 727,650

Clark County, Nevada
Southern Nevada Regional Planning Coalition
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 373,313	\$ 181,291	\$ 244,763	\$ 309,841
Loaned securities	53,773	3,972	55,759	1,986
Accounts receivable	-	160,767	160,767	-
Interest receivable	2,941	1,434	2,941	1,434
Due from other governmental units	40,192	-	40,192	-
	<u>470,219</u>	<u>347,464</u>	<u>504,422</u>	<u>313,261</u>
Total Assets	<u>\$ 470,219</u>	<u>\$ 347,464</u>	<u>\$ 504,422</u>	<u>\$ 313,261</u>
LIABILITIES				
Loaned securities	\$ 56,494	\$ 7,682	\$ 60,335	\$ 3,841
Amounts held for others	413,725	177,418	281,723	309,420
	<u>470,219</u>	<u>185,100</u>	<u>342,058</u>	<u>313,261</u>
Total Liabilities	<u>\$ 470,219</u>	<u>\$ 185,100</u>	<u>\$ 342,058</u>	<u>\$ 313,261</u>

Clark County, Nevada
 Operation Home Front
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 808	\$ 48	\$ 23	\$ 833
Loaned securities	116	10	121	5
Interest receivable	6	4	6	4
	<u>6</u>	<u>4</u>	<u>6</u>	<u>4</u>
Total Assets	<u>\$ 930</u>	<u>\$ 62</u>	<u>\$ 150</u>	<u>\$ 842</u>
LIABILITIES				
Loaned securities	\$ 122	\$ 20	\$ 132	\$ 10
Amounts held for others	808	38	14	832
	<u>808</u>	<u>38</u>	<u>14</u>	<u>832</u>
Total Liabilities	<u>\$ 930</u>	<u>\$ 58</u>	<u>\$ 146</u>	<u>\$ 842</u>

Clark County, Nevada
County Payroll Benefits
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 6,554,652	\$ 317,870,726	\$ 316,937,061	\$ 7,488,317
Loaned securities	943,863	96,014	991,870	48,007
Accounts receivable	10,239	5,134	9,696	5,677
Interest receivable	51,613	34,656	51,613	34,656
Due from other governmental units	-	22,337	-	22,337
	<u>\$ 7,560,367</u>	<u>\$ 318,028,867</u>	<u>\$ 317,990,240</u>	<u>\$ 7,598,994</u>
Total Assets	<u>\$ 7,560,367</u>	<u>\$ 318,028,867</u>	<u>\$ 317,990,240</u>	<u>\$ 7,598,994</u>
LIABILITIES				
Loaned securities	\$ 991,619	\$ 185,670	\$ 1,084,454	\$ 92,835
Amounts held for others	6,568,748	318,775,039	317,837,628	7,506,159
	<u>\$ 7,560,367</u>	<u>\$ 318,960,709</u>	<u>\$ 318,922,082</u>	<u>\$ 7,598,994</u>
Total Liabilities	<u>\$ 7,560,367</u>	<u>\$ 318,960,709</u>	<u>\$ 318,922,082</u>	<u>\$ 7,598,994</u>

Clark County, Nevada
LVMPD Payroll Benefits
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 12,610,497	\$ 329,389,306	\$ 327,025,829	\$ 14,973,974
Loaned securities	1,816,391	72,408	1,816,391	72,408
Interest receivable	100,650	52,270	99,327	53,593
Total Assets	\$ 14,527,538	\$ 329,513,984	\$ 328,941,547	\$ 15,099,975
LIABILITIES				
Loaned securities	\$ 1,908,295	\$ 140,020	\$ 1,908,295	\$ 140,020
Amounts held for others	12,619,243	334,101,849	331,761,137	14,959,955
Total Liabilities	\$ 14,527,538	\$ 334,241,869	\$ 333,669,432	\$ 15,099,975

Clark County, Nevada
 Other Postemployment Benefits
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended June 30, 2010

	<u>Balance June 30, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2010</u>
ASSETS				
Due from other governmental units	<u>\$ 200,656,426</u>	<u>\$ 112,294,976</u>	<u>\$ 16,324,700</u>	<u>\$ 296,626,702</u>
LIABILITIES				
Amounts held for others	<u>\$ 200,656,426</u>	<u>\$ 112,294,976</u>	<u>\$ 16,324,700</u>	<u>\$ 296,626,702</u>

Clark County, Nevada
Public Land Management
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	<u>Balance June 30, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2010</u>
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 199,599	\$ 11,598	\$ 5,605	\$ 205,592
Loaned securities	28,751	2,636	30,069	1,318
Interest receivable	<u>1,573</u>	<u>951</u>	<u>1,573</u>	<u>951</u>
 Total Assets	 <u>\$ 229,923</u>	 <u>\$ 15,185</u>	 <u>\$ 37,247</u>	 <u>\$ 207,861</u>
LIABILITIES				
Loaned securities	\$ 30,206	\$ 5,098	\$ 32,755	\$ 2,549
Amounts held for others	<u>199,717</u>	<u>9,046</u>	<u>3,451</u>	<u>205,312</u>
 Total Liabilities	 <u>\$ 229,923</u>	 <u>\$ 14,144</u>	 <u>\$ 36,206</u>	 <u>\$ 207,861</u>

Clark County, Nevada
Nevada State Grazing Board
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 12,718	\$ 870	\$ 359	\$ 13,229
Loaned securities	1,832	170	1,917	85
Interest receivable	100	61	100	61
	<u>14,650</u>	<u>1,101</u>	<u>2,376</u>	<u>13,375</u>
Total Assets	<u>\$ 14,650</u>	<u>\$ 1,101</u>	<u>\$ 2,376</u>	<u>\$ 13,375</u>
LIABILITIES				
Loaned securities	\$ 1,925	\$ 328	\$ 2,089	\$ 164
Amounts held for others	12,725	707	221	13,211
	<u>14,650</u>	<u>1,035</u>	<u>2,310</u>	<u>13,375</u>
Total Liabilities	<u>\$ 14,650</u>	<u>\$ 1,035</u>	<u>\$ 2,310</u>	<u>\$ 13,375</u>

Clark County, Nevada
Las Vegas Convention and Visitor's Authority
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	<u>Balance June 30, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2010</u>
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 13,266,721	\$ 150,348,162	\$ 149,100,914	\$ 14,513,969
Loaned securities	1,910,982	186,608	2,004,542	93,048
Interest receivable	104,499	67,199	104,527	67,171
	<u>15,282,202</u>	<u>150,601,969</u>	<u>151,209,983</u>	<u>14,674,188</u>
Total Assets	<u>\$ 15,282,202</u>	<u>\$ 150,601,969</u>	<u>\$ 151,209,983</u>	<u>\$ 14,674,188</u>
LIABILITIES				
Loaned securities	\$ 2,007,672	\$ 360,408	\$ 2,188,145	\$ 179,935
Amounts held for others	13,274,530	150,167,604	148,947,881	14,494,253
	<u>15,282,202</u>	<u>150,528,012</u>	<u>151,136,026</u>	<u>14,674,188</u>
Total Liabilities	<u>\$ 15,282,202</u>	<u>\$ 150,528,012</u>	<u>\$ 151,136,026</u>	<u>\$ 14,674,188</u>

Clark County, Nevada
Miscellaneous
Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2010

	Balance June 30, 2009	Additions	Deletions	Balance June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 6,524,787	\$ 7,748,402	\$ 8,003,664	\$ 6,269,525
In custody of other officials	39,862,220	40,120,155	42,489,204	37,493,171
With Fiscal Agent	-	7,902,351	-	7,902,351
Loaned securities	953,673	152,904	1,067,194	39,383
Accounts receivable	69,645	113,000	182,645	-
Interest receivable	52,149	33,950	57,670	28,429
	<u>47,462,474</u>	<u>56,070,762</u>	<u>51,800,377</u>	<u>51,732,859</u>
Total Assets	<u>\$ 47,462,474</u>	<u>\$ 56,070,762</u>	<u>\$ 51,800,377</u>	<u>\$ 51,732,859</u>
LIABILITIES				
Loaned securities	\$ 1,001,926	\$ 236,239	\$ 1,162,008	\$ 76,157
Amounts held for others	46,460,548	56,145,699	50,949,545	51,656,702
	<u>47,462,474</u>	<u>56,381,938</u>	<u>52,111,553</u>	<u>51,732,859</u>
Total Liabilities	<u>\$ 47,462,474</u>	<u>\$ 56,381,938</u>	<u>\$ 52,111,553</u>	<u>\$ 51,732,859</u>

Clark County, Nevada
 Total - All Agency Funds
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended June 30, 2010

	<u>Balance</u> June 30, 2009	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> June 30, 2010
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 149,716,500	\$ 2,860,048,067	\$ 2,857,867,139	\$ 151,897,428
In custody of other officials	39,969,990	40,126,569	42,489,204	37,607,355
With fiscal agent	-	7,902,351	-	7,902,351
Loaned securities	21,548,151	1,903,928	22,504,655	947,424
Accounts receivable	79,884	372,394	353,108	99,170
Interest receivable	1,179,713	691,531	1,185,870	685,374
Taxes receivable, delinquent	43,044,807	36,024,944	24,858,657	54,211,094
Due from other governmental units	<u>202,205,369</u>	<u>113,890,788</u>	<u>18,152,226</u>	<u>297,943,931</u>
 Total Assets	 <u>\$ 457,744,414</u>	 <u>\$ 3,060,960,572</u>	 <u>\$ 2,967,410,859</u>	 <u>\$ 551,294,127</u>
 LIABILITIES				
Loaned securities	\$ 22,638,426	\$ 3,621,871	\$ 24,428,195	\$ 1,832,102
Amounts held for others	<u>435,105,988</u>	<u>3,036,281,243</u>	<u>2,921,925,206</u>	<u>549,462,025</u>
 Total Liabilities	 <u>\$ 457,744,414</u>	 <u>\$ 3,039,903,114</u>	 <u>\$ 2,946,353,401</u>	 <u>\$ 551,294,127</u>

STATISTICAL SECTION

Clark County, Nevada
Listing of Statistical Information

The County implemented Governmental Accounting Standards Board Statement No. 44 – Economic Condition Reporting: The Statistical Section.

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Clark County, Nevada
Net Assets by Component
Last Nine Fiscal Years
(Accrual Basis of Accounting)

<u>Net Assets</u>	<u>Fiscal Year</u>				
	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Governmental activities					
Invested in capital assets, net of related debt	\$1,687,464,496	\$1,465,858,903	\$1,521,567,106	\$1,842,643,315	\$3,018,095,703
Restricted	661,433,361	626,373,328	641,555,626	603,921,279	739,308,279
Unrestricted	<u>715,322,490</u>	<u>809,329,028</u>	<u>1,149,898,278</u>	<u>1,444,834,008</u>	<u>1,193,910,246</u>
Total governmental activities net assets	<u>\$3,064,220,347</u>	<u>\$2,901,561,259</u>	<u>\$3,313,021,010</u>	<u>\$3,891,398,602</u>	<u>\$4,951,314,228</u>
Business-type activities					
Invested in capital assets, net of related debt	\$1,537,024,892	\$1,706,906,845	\$1,900,438,050	\$1,843,199,512	\$2,211,595,146
Restricted	396,667,392	368,443,449	367,351,084	673,911,150	782,947,963
Unrestricted	<u>775,403,372</u>	<u>837,837,815</u>	<u>846,784,844</u>	<u>933,938,367</u>	<u>829,747,930</u>
Total business-type activities net assets	<u>\$2,709,095,656</u>	<u>\$2,913,188,109</u>	<u>\$3,114,573,978</u>	<u>\$3,451,049,029</u>	<u>\$3,824,291,039</u>
Primary government					
Invested in capital assets, net of related debt	\$3,224,489,388	\$3,172,765,748	\$3,422,005,156	\$3,685,842,827	\$5,229,690,849
Restricted	1,058,100,753	994,816,777	1,008,906,710	1,277,832,429	1,522,256,242
Unrestricted	<u>1,490,725,862</u>	<u>1,647,166,843</u>	<u>1,996,683,122</u>	<u>2,378,772,375</u>	<u>2,023,658,176</u>
Total primary government net assets	<u>\$5,773,316,003</u>	<u>\$5,814,749,368</u>	<u>\$6,427,594,988</u>	<u>\$7,342,447,631</u>	<u>\$8,775,605,267</u>

(Continued)

Net assets for fiscal years 2002 through 2004 have been restated to exclude the discretely presented component units of Regional Flood Control District and Regional Transportation Commission, to provide comparability to succeeding fiscal years.

Prior to fiscal year 2001-02, the schedule of net assets by component is not available due to the initial year of GASB Statement No. 34 presentation.

Clark County, Nevada
Net Assets by Component
Last Nine Fiscal Years
(Accrual Basis of Accounting)
(Continued)

Net Assets	Fiscal Year			
	2006-07	2007-08	2008-09	2009-10
Governmental activities				
Invested in capital assets, net of related debt	\$3,934,405,026	\$ 4,436,761,991	\$ 4,804,599,338	\$ 4,995,921,396
Restricted	1,881,368,158	1,263,653,507	1,308,548,811	1,326,516,499
Unrestricted	<u>413,649,214</u>	<u>1,218,285,419</u>	<u>1,137,020,922</u>	<u>1,122,539,350</u>
Total governmental activities net assets	<u>\$6,229,422,398</u>	<u>\$ 6,918,700,917</u>	<u>\$7,250,169,071</u>	<u>\$ 7,444,977,245</u>
Business-type activities				
Invested in capital assets, net of related debt	\$ 1,676,012,461	\$ 3,023,318,923	\$3,302,426,756	\$ 3,220,806,971
Restricted	1,539,605,868	683,952,349	271,985,113	398,799,707
Unrestricted	<u>896,546,447</u>	<u>629,508,809</u>	<u>826,255,851</u>	<u>728,299,596</u>
Total business-type activities net assets	<u>\$ 4,112,164,776</u>	<u>\$ 4,336,780,081</u>	<u>\$4,400,667,720</u>	<u>\$ 4,347,906,274</u>
Primary government				
Invested in capital assets, net of related debt	\$ 5,610,417,487	\$ 7,460,080,914	\$ 8,107,026,094	\$ 8,216,728,367
Restricted	3,420,974,026	1,947,605,856	1,580,533,924	1,725,316,206
Unrestricted	<u>1,310,195,661</u>	<u>1,847,794,228</u>	<u>1,963,276,773</u>	<u>1,850,838,946</u>
Total primary government net assets	<u>\$10,341,587,174</u>	<u>\$11,255,480,998</u>	<u>\$11,650,836,791</u>	<u>\$11,792,883,519</u>

Net assets for fiscal years 2002 through 2004 have been restated to exclude the discretely presented component units of Regional Flood Control District and Regional Transportation Commission, to provide comparability to succeeding fiscal years.

Prior to fiscal year 2001-02, the schedule of net assets by component is not available due to the initial year of GASB Statement No. 34 presentation.

Clark County, Nevada
Changes in Net Assets
Last Nine Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year				
	2001-02	2002-03	2003-04	2004-05	2005-06
Expenses					
Governmental activities:					
General government	\$ 174,243,192	\$ 204,294,829	\$ 214,030,906	\$ 241,761,255	\$ 228,487,663
Judicial	110,441,947	121,399,225	127,159,363	135,049,067	149,715,624
Public safety	548,763,925	615,136,500	644,724,109	728,488,845	830,649,965
Public works	104,020,816	508,626,336	230,181,199	377,839,619	442,737,383
Health	25,167,839	25,402,864	27,982,546	34,791,793	53,539,912
Welfare	80,632,293	98,846,229	95,101,803	111,460,623	124,905,612
Culture and recreation	30,132,352	38,129,344	41,085,555	42,690,897	35,853,518
Community support	-	-	-	-	-
Other	58,147,327	54,878,204	59,289,017	70,216,891	75,730,667
Interest on long-term debt	<u>87,118,811</u>	<u>88,965,452</u>	<u>85,023,574</u>	<u>92,780,765</u>	<u>81,207,539</u>
Total governmental activities expenses	<u>1,218,668,502</u>	<u>1,755,678,983</u>	<u>2,749,524,462</u>	<u>1,835,079,755</u>	<u>2,022,827,883</u>
Business-type activities:					
Hospital	414,618,072	432,341,920	462,595,611	482,064,800	513,914,433
Water	298,455,023	323,090,396	363,521,612	388,341,493	505,873,873
Airport	264,587,168	275,686,315	277,464,258	311,709,817	342,206,340
Sewer	57,773,309	68,748,652	74,741,129	75,301,431	83,972,711
Other	<u>32,961,554</u>	<u>35,687,021</u>	<u>46,623,780</u>	<u>48,634,386</u>	<u>55,668,058</u>
Total business-type activities expenses	<u>1,068,395,126</u>	<u>1,135,554,304</u>	<u>1,224,946,390</u>	<u>1,306,051,927</u>	<u>1,501,635,415</u>
Total primary government expenses	<u>\$2,287,063,628</u>	<u>\$2,891,233,287</u>	<u>\$2,749,524,462</u>	<u>\$3,141,131,682</u>	<u>\$3,524,463,298</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 222,643,672	\$ 203,054,138	\$ 265,764,457	\$ 279,894,797	\$ 218,922,886
Judicial	27,800,013	27,981,477	28,017,291	32,319,394	40,900,693
Public safety	27,343,357	26,932,834	26,434,024	28,625,991	35,009,008
Public works	87,084,275	83,776,689	157,286,170	77,527,656	156,586,202
Health	-	-	-	-	9,481,401
Welfare	749,815	5,501	-	-	-
Culture and recreation	1,336,960	11,366,766	1,958,453	1,653,455	1,231,592
Other	38,235	40,475	-	-	-

(Continued)

Clark County, Nevada
Changes in Net Assets (Continued)
Last Nine Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year				
	2001-02	2002-03	2003-04	2004-05	2005-06
Program Revenues (Continued)					
Governmental activities (continued):					
Operating grants and contributions	\$ 165,164,372	\$ 168,909,583	\$ 214,696,700	\$ 262,561,539	\$ 300,860,967
Capital grants and contributions	<u>102,639,563</u>	<u>74,594,186</u>	<u>54,065,767</u>	<u>297,819,242</u>	<u>306,079,008</u>
Total governmental activities program revenues	<u>634,800,262</u>	<u>596,661,649</u>	<u>748,222,862</u>	<u>980,402,074</u>	<u>1,069,071,757</u>
Business-type activities:					
Charges for services:					
Hospital	387,128,951	412,380,529	451,389,700	465,355,383	473,870,881
Water	285,016,050	293,002,382	339,108,909	355,682,232	453,246,126
Airport	217,592,336	225,042,429	243,042,450	261,566,363	290,979,024
Sewer	76,074,285	79,198,066	82,818,909	87,570,925	96,456,509
Other	35,841,711	39,552,406	57,188,467	67,991,577	69,486,363
Operating grants and contribution	159,305	91,263	26,216	5,042,294	13,659,756
Capital grants and contributions	<u>201,491,161</u>	<u>183,477,939</u>	<u>201,146,749</u>	<u>311,723,401</u>	<u>398,892,981</u>
Total business-type activities program revenues	<u>1,203,303,799</u>	<u>1,232,745,014</u>	<u>1,374,721,400</u>	<u>1,554,932,175</u>	<u>1,796,591,640</u>
Total primary government program revenues	<u>\$1,838,104,061</u>	<u>\$1,829,406,663</u>	<u>\$2,122,944,262</u>	<u>\$2,535,334,249</u>	<u>\$2,865,663,397</u>
Net (Expense)/Revenue					
Governmental activities	\$ (583,868,240)	\$(1,159,017,334)	\$ (776,355,210)	\$ (854,677,681)	\$ (953,756,126)
Business-type activities	<u>134,908,673</u>	<u>97,190,710</u>	<u>149,775,010</u>	<u>248,880,248</u>	<u>294,956,225</u>
Total primary government net expense	<u>\$ (448,959,567)</u>	<u>\$(1,061,826,624)</u>	<u>\$ (626,580,200)</u>	<u>\$ (605,797,433)</u>	<u>\$ (658,799,901)</u>
General Revenues and Other Changes in Net Assets					
Governmental activities:					
Taxes					
Ad valorem taxes	\$ 394,198,767	\$ 441,932,923	\$ 494,305,442	\$ 552,008,303	\$ 610,199,304
Franchise fees	38,505,959	41,193,587	47,272,850	53,441,798	66,792,977
Consolidated tax	375,502,958	403,501,807	522,264,980	635,069,363	690,137,896
Fuel taxes	62,633,617	65,198,740	69,232,174	72,893,224	76,700,320

(Continued)

Clark County, Nevada
Changes in Net Assets (Continued)
Last Nine Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year				
	2001-02	2002-03	2003-04	2004-05	2005-06
General Revenue and Other Changes in Net Assets (Continued)					
Governmental activities (continued)					
Taxes (continued)					
Motor vehicle privilege tax	\$ 30,474,531	\$ 33,110,022	\$ 37,741,601	\$ 42,769,179	\$ 45,951,198
Room tax	-	-	-	-	-
Sales and use tax	-	-	-	-	66,077,771
Interest income	84,490,225	81,239,034	(18,333,539)	66,313,855	88,719,008
Other	13,724,889	16,742,913	49,649,124	23,251,683	51,333,239
Gain (loss) on disposal of capital assets	300,218	(46,460,780)	7,382,329	3,214,275	2,185,271
Transfers	(1,600,000)	(40,100,000)	(21,700,000)	(16,289,283)	(1,700,000)
Total governmental activities	<u>998,231,164</u>	<u>996,358,246</u>	<u>1,187,814,961</u>	<u>1,432,672,397</u>	<u>1,696,396,984</u>
Business-type activities					
Taxes					
Ad valorem taxes	14,248	15,881	14,403	14,108	13,016
Consolidated taxes	46,928	49,139	61,164	74,946	81,974
Sales and use tax	10,573,889	11,401,487	12,948,963	14,911,562	16,286,165
Development tax	-	-	-	-	278,372
Interest income	68,282,745	55,979,581	16,886,329	45,348,851	58,442,394
Other	-	-	-	-	1,258,488
Gain (loss) on disposal of capital assets	(274,851)	(644,345)	-	82,571	225,376
Transfers	1,600,000	40,100,000	21,700,000	16,289,283	1,700,000
Total business-type activities	<u>80,242,959</u>	<u>106,901,743</u>	<u>51,610,859</u>	<u>76,721,321</u>	<u>78,285,785</u>
Total primary government	<u>\$1,078,474,123</u>	<u>\$1,103,259,989</u>	<u>\$1,239,425,820</u>	<u>\$1,509,393,718</u>	<u>\$1,774,682,769</u>
Changes in Net Assets					
Government activities	\$ 414,362,924	\$ (162,659,088)	\$ 411,459,751	\$ 577,994,716	\$ 742,640,858
Business-type activities	<u>215,151,632</u>	<u>204,092,453</u>	<u>201,385,869</u>	<u>325,601,569</u>	<u>373,242,010</u>
Total primary government	<u>\$ 629,514,556</u>	<u>\$ 41,433,365</u>	<u>\$ 612,845,620</u>	<u>\$ 903,596,285</u>	<u>\$1,115,882,868</u>

Changes in net assets for fiscal years 2002 through 2004 have been restated to exclude the discretely presented component units of Regional Flood Control District and Regional Transportation Commission, to provide comparability to succeeding fiscal years.

Prior to fiscal year 2001-02, the changes in net assets are not available due to the initial year of GASB Statement No. 34 presentation.

Clark County, Nevada
Changes in Net Assets
Last Nine Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year			
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>
Expenses				
Governmental activities:				
General government	\$ 234,250,001	\$ 220,165,615	\$ 237,328,938	\$ 230,702,394
Judicial	168,895,185	199,563,451	188,151,791	201,902,371
Public safety	917,463,036	1,082,216,327	1,197,914,886	1,212,609,296
Public works	832,920,960	467,845,743	484,787,359	436,880,168
Health	55,814,102	84,025,232	112,505,490	101,240,331
Welfare	154,155,995	174,289,857	199,691,030	184,093,105
Culture and recreation	42,704,498	54,067,340	42,244,450	35,200,111
Community support	-	19,710,319	22,015,264	44,195,982
Other	103,518,536	113,762,028	101,298,299	111,022,098
Interest on long-term debt	<u>85,412,573</u>	<u>91,136,714</u>	<u>112,277,946</u>	<u>111,231,936</u>
Total governmental activities expenses	<u>2,595,134,886</u>	<u>2,506,782,626</u>	<u>2,698,215,453</u>	<u>2,669,077,792</u>
Business-type activities:				
Hospital	563,070,068	589,797,799	599,590,137	581,325,269
Water	455,666,217	431,929,066	416,639,766	371,696,883
Airport	416,371,633	495,754,402	513,349,050	528,022,591
Sewer	91,559,270	106,987,817	108,643,275	116,989,734
Other	<u>65,694,558</u>	<u>74,264,231</u>	<u>68,966,176</u>	<u>60,566,115</u>
Total business-type activities expenses	<u>1,592,361,746</u>	<u>1,698,733,315</u>	<u>1,707,188,404</u>	<u>1,658,600,592</u>
Total primary government expenses	<u>\$4,187,496,632</u>	<u>\$4,205,515,941</u>	<u>\$4,405,403,857</u>	<u>\$4,327,678,384</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 180,986,538	\$ 205,306,476	\$ 193,369,543	\$ 187,918,173
Judicial	49,092,160	50,990,053	59,591,447	69,866,465
Public safety	42,162,880	50,446,619	52,199,999	49,978,243
Public works	134,967,816	153,231,371	40,243,272	37,350,380
Health	9,088,560	8,750,448	7,717,222	7,284,270
Welfare	943,200	-	-	-
Culture and recreation	13,071,150	17,924,654	17,701,781	15,421,223
Other	494,542	474,829	697,003	-

(Continued)

Clark County, Nevada
Changes in Net Assets (Continued)
Last Nine Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year			
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>
Program Revenues (Continued)				
Governmental activities (continued):				
Operating grants and contributions	\$ 839,811,992	\$ 414,259,506	\$ 455,497,564	\$ 532,784,892
Capital grants and contributions	<u>121,599,428</u>	<u>253,029,125</u>	<u>296,666,310</u>	<u>256,791,998</u>
Total governmental activities program revenues	<u>1,392,218,266</u>	<u>1,154,413,081</u>	<u>1,123,684,141</u>	<u>1,157,395,644</u>
Business-type activities:				
Charges for services:				
Hospital	503,010,557	529,627,459	510,430,588	490,838,432
Water	381,924,277	359,819,825	358,078,404	327,713,082
Airport	332,670,667	506,442,294	462,615,242	455,670,014
Sewer	100,297,566	103,737,269	112,099,618	125,004,548
Other	78,476,826	81,606,399	42,801,815	30,654,893
Operating grants and contribution	5,711,070	31,000,000	60,000,000	65,400,000
Capital grants and contributions	<u>291,717,009</u>	<u>132,905,410</u>	<u>98,328,506</u>	<u>60,209,144</u>
Total business-type activities program revenues	<u>1,693,807,972</u>	<u>1,745,138,656</u>	<u>1,644,354,173</u>	<u>1,555,490,113</u>
Total primary government program revenues	<u>\$3,086,026,238</u>	<u>\$ 2,899,551,737</u>	<u>\$ 2,768,038,314</u>	<u>\$ 2,712,885,757</u>
Net (Expense)/Revenue				
Governmental activities	\$(1,202,916,620)	\$(1,352,369,545)	\$(1,574,531,312)	\$(1,511,682,148)
Business-type activities	<u>101,446,226</u>	<u>46,405,341</u>	<u>(62,834,231)</u>	<u>(103,110,479)</u>
Total primary government net expense	<u>\$ (1,101,470,394)</u>	<u>\$ (1,305,964,204)</u>	<u>\$ (1,637,365,543)</u>	<u>\$ (1,614,792,627)</u>
General Revenue and Other Changes in Net Assets				
Governmental activities:				
Taxes				
Ad valorem taxes	\$ 706,958,778	\$ 799,257,814	\$ 870,671,907	\$ 773,956,199
Franchise fees	83,299,640	91,081,001	95,441,780	96,089,107
Consolidated tax	510,113,865	489,752,501	424,296,491	383,366,531
Fuel taxes	<u>77,971,661</u>	<u>77,710,751</u>	<u>73,662,757</u>	<u>71,381,785</u>

(Continued)

Clark County, Nevada
Changes in Net Assets (Continued)
Last Nine Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year			
	2006-07	2007-08	2008-09	2009-10
General Revenue and Other Changes in Net Assets (Continued)				
Governmental activities (continued)				
Taxes (continued)				
Motor vehicle privilege tax	\$ 48,010,194	\$ 47,805,025	\$ 43,158,008	\$ 47,373,522
Room tax	44,426,388	45,917,555	37,179,811	32,338,354
Sales and use tax	274,441,898	265,477,538	230,475,375	208,946,026
Interest income	137,693,927	208,926,347	106,744,335	75,901,563
Other	35,251,561	34,901,285	32,310,674	29,054,214
Gain (loss) on disposal of capital assets	5,136,782	2,620,375	3,172,705	1,747,497
Transfers	<u>(71,059,904)</u>	<u>(24,600,831)</u>	<u>(11,114,377)</u>	<u>(13,664,476)</u>
Total governmental activities	<u>1,852,244,790</u>	<u>2,038,849,361</u>	<u>1,905,999,466</u>	<u>1,706,490,322</u>
Business-type activities				
Taxes				
Ad valorem taxes	13,437	15,181	15,957	16,738
Consolidated taxes	89,561	65,526	53,466	50,042
Sales and use tax	16,475,970	15,813,975	13,735,092	12,472,583
Development tax	-	-	-	-
Interest income	98,788,639	137,391,418	79,651,192	41,167,124
Other	-	-	-	-
Gain (loss) on disposal of capital assets	-	323,033	161,239	709,052
Transfers	<u>71,059,904</u>	<u>24,600,831</u>	<u>11,114,377</u>	<u>13,664,476</u>
Total business-type activities	<u>186,427,511</u>	<u>178,209,964</u>	<u>104,731,323</u>	<u>68,080,015</u>
Total primary government	<u>\$2,038,672,301</u>	<u>\$2,217,059,325</u>	<u>\$2,010,730,789</u>	<u>\$1,774,570,337</u>
Changes in Net Assets				
Government activities	\$ 649,328,170	\$ 686,479,816	\$ 331,468,154	\$ 194,808,174
Business-type activities	<u>287,873,737</u>	<u>224,615,305</u>	<u>41,897,092</u>	<u>(35,030,464)</u>
Total primary government	<u>\$ 937,201,907</u>	<u>\$ 911,095,121</u>	<u>\$ 373,365,246</u>	<u>\$ 159,777,710</u>

Changes in net assets for fiscal years 2002 through 2004 have been restated to exclude the discretely presented component units of Regional Flood Control District and Regional Transportation Commission, to provide comparability to succeeding fiscal years.

Clark County, Nevada
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2000-01	2001-02	2002-03	2003-04	2004-05
General Fund					
Reserved	\$ 11,419,063	\$ 12,887,875	\$ 17,192,885	\$ 22,622,459	\$ 22,046,228
Unreserved	<u>129,612,673</u>	<u>145,908,889</u>	<u>136,530,308</u>	<u>176,068,556</u>	<u>243,563,410</u>
Total general fund	<u>\$ 141,031,736</u>	<u>\$ 158,796,764</u>	<u>\$ 153,723,193</u>	<u>\$ 198,691,015</u>	<u>\$ 265,609,638</u>
All Other Governmental Funds					
Reserved	\$ 283,594,127	\$ 257,242,018	\$ 178,306,238	\$ 158,981,627	\$ 282,001,887
Unreserved, reported in:					
Special revenue funds	212,625,328	253,987,774	252,322,480	254,978,527	268,088,790
Capital project funds	<u>439,452,023</u>	<u>459,656,502</u>	<u>435,865,712</u>	<u>658,856,650</u>	<u>609,512,359</u>
Total all other governmental funds	<u>\$ 935,671,478</u>	<u>\$ 970,886,294</u>	<u>\$ 866,494,430</u>	<u>\$1,072,816,804</u>	<u>\$1,159,603,036</u>
	Fiscal Year				
	2005-06	2006-07	2007-08	2008-09	2009-10
General Fund					
Reserved	\$ 25,091,004	\$ 21,804,888	\$ 38,257,822	\$ 22,478,794	\$ 24,140,993
Unreserved	<u>282,831,718</u>	<u>287,997,260</u>	<u>180,196,062</u>	<u>195,866,606</u>	<u>147,970,317</u>
Total general fund	<u>\$ 307,922,722</u>	<u>\$ 309,802,148</u>	<u>\$ 218,453,884</u>	<u>\$ 218,345,400</u>	<u>\$ 172,111,310</u>
All Other Governmental Funds					
Reserved	\$ 324,407,135	\$ 345,622,281	\$ 545,747,832	\$ 423,945,278	\$ 426,439,058
Unreserved, reported in:					
Special revenue funds	362,652,608	454,564,414	541,788,968	670,339,622	688,990,478
Capital project funds	<u>814,318,534</u>	<u>979,502,859</u>	<u>1,064,250,823</u>	<u>1,051,123,206</u>	<u>1,040,264,840</u>
Total all other government funds	<u>\$1,501,378,277</u>	<u>\$1,779,689,554</u>	<u>\$2,151,787,623</u>	<u>\$2,145,408,106</u>	<u>\$2,155,694,376</u>

Fund balances for fiscal years 1999 through 2004 have been restated to exclude the discretely presented component units of Regional Flood Control District and Regional Transportation Commission, to provide comparability to succeeding fiscal years.

Clark County, Nevada
 Changes in Fund Balances, Governmental Funds
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting)

	Fiscal Year 2000-01	Fiscal Year 2001-02	Fiscal Year 2002-03	Fiscal Year 2003-04	Fiscal Year 2004-05
Revenues					
Taxes	\$ 366,378,632	\$ 395,671,713	\$ 441,105,660	\$ 495,209,026	\$ 551,368,959
Special assessments	17,264,035	19,019,744	27,209,862	25,869,970	27,679,716
Licenses and permits	173,826,189	187,222,527	194,017,289	222,064,399	239,908,657
Intergovernmental revenue	610,734,800	650,997,342	690,600,663	852,187,712	1,022,273,292
Charges for services	108,323,301	436,070,705	458,177,196	487,388,647	544,077,956
Fines and forfeitures	12,150,136	11,170,007	10,178,261	10,153,620	12,916,684
Interest	97,200,529	97,297,221	74,429,128	(16,523,659)	59,858,996
Other	14,001,242	19,205,209	19,377,290	52,890,925	24,532,593
Total revenues	<u>1,399,878,864</u>	<u>1,816,654,468</u>	<u>1,915,095,349</u>	<u>2,129,240,640</u>	<u>2,482,616,853</u>
Expenditures					
General government	119,763,767	286,030,666	320,480,100	345,534,226	393,795,981
Judicial	99,139,493	107,195,615	116,671,858	123,137,144	131,473,964
Public safety	482,218,262	652,835,107	732,672,471	777,229,930	857,628,165
Public works	147,523,885	134,605,792	346,299,006	204,830,885	259,564,650
Health	19,644,339	23,390,333	25,215,926	27,773,765	34,203,888
Welfare	60,034,621	79,739,399	98,310,514	94,650,661	110,856,327
Culture and recreation	22,525,016	21,134,734	29,301,171	30,887,562	31,421,101
Community support-	-	-	-	-	-
Other	503,752,421	50,962,456	53,290,348	54,801,624	65,563,345
Capital outlay	355,572,817	268,305,461	216,576,694	162,449,446	237,115,577
Debt Service					
Principal	50,655,533	53,501,951	75,919,482	70,423,811	67,227,533
Interest	66,872,438	85,603,732	88,199,254	87,620,141	89,080,166
Refunding bond issuance costs	-	-	-	-	1,022,252
Advance refunding escrow	-	-	-	-	17,112,563
Total expenditures	<u>1,927,702,592</u>	<u>1,763,305,246</u>	<u>2,102,936,824</u>	<u>1,979,339,195</u>	<u>2,278,952,949</u>
Excess of revenue over (under) expenditures	<u>(527,823,728)</u>	<u>53,349,222</u>	<u>(187,841,475)</u>	<u>149,901,445</u>	<u>203,663,904</u>

(Continued)

Clark County, Nevada
 Changes in Fund Balances, Governmental Funds (Continued)
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting)

	Fiscal Year 2000-01	Fiscal Year 2001-02	Fiscal Year 2002-03	Fiscal Year 2003-04	Fiscal Year 2004-05
Other financing sources (uses)					
Refunding bonds issue	-	-	-	-	124,830,000
Proceeds from bonds and loans	524,852,903	47,850,000	210,515,000	223,694,000	-
Premium (discount) on bonds issued	-	2,092,274	6,173,534	6,435,776	11,250,530
Transfers from other funds	604,459,995	674,088,088	688,218,761	697,344,185	868,611,758
Transfers to other funds	(613,382,612)	(682,510,338)	(732,978,796)	(735,299,137)	(908,426,041)
Payments to escrow agent	-	(54,552,272)	(10,734,900)	(131,786,321)	(134,000,265)
Payment to bond bank entity	-	-	-	-	-
Total other financing sources (uses)	<u>515,930,286</u>	<u>(13,032,248)</u>	<u>161,193,599</u>	<u>60,388,503</u>	<u>(37,734,018)</u>
Net change in fund balances	<u>\$ (11,893,442)</u>	<u>\$ 40,316,974</u>	<u>\$ (26,647,876)</u>	<u>\$ 210,289,948</u>	<u>\$ 165,929,886</u>
Debt service as a percentage of non-capital expenditures	7.5%	9.3%	8.7%	8.7%	7.7%

Changes in fund balances for fiscal years 1999 through 2004 have been restated to exclude the discretely presented component units of Regional Flood Control District and Regional Transportation Commission, to provide comparability to succeeding fiscal years.

Clark County, Nevada
 Changes in Fund Balances, Governmental Funds (Continued)
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting)

	Fiscal Year 2005-06	Fiscal Year 2006-07	Fiscal Year 2007-08	Fiscal Year 2008-09	Fiscal Year 2009-10
Revenues					
Taxes	\$ 659,462,350	\$ 757,773,040	\$ 851,340,099	\$ 916,382,859	\$ 815,382,197
Special assessments	37,302,142	42,801,887	37,236,673	41,564,558	39,650,930
Licenses and permits	282,271,544	286,662,898	300,357,447	255,114,210	246,239,191
Intergovernmental revenue	1,303,255,187	1,366,977,075	1,298,504,136	1,268,951,400	1,251,955,115
Charges for services	143,156,986	147,894,780	162,317,424	158,228,012	154,922,403
Fines and forfeitures	17,747,861	22,751,944	26,708,031	26,921,107	28,482,885
Interest	83,185,927	130,002,412	194,291,020	94,528,982	64,299,939
Other	28,904,958	36,574,663	24,884,678	16,988,974	37,398,143
Total revenues	<u>2,555,286,955</u>	<u>2,791,438,699</u>	<u>2,895,639,508</u>	<u>2,778,680,102</u>	<u>2,638,330,803</u>
Expenditures					
General government	187,036,950	178,539,215	142,738,064	160,389,154	184,598,664
Judicial	139,722,891	159,636,655	185,993,845	183,141,721	193,802,411
Public safety	806,056,984	898,832,921	1,003,979,445	1,065,605,539	1,108,769,510
Public works	288,896,820	287,935,619	285,448,628	272,849,583	222,509,608
Health	52,920,880	55,300,859	82,429,051	111,493,167	100,613,116
Welfare	124,287,788	153,742,007	172,560,899	199,218,347	183,523,215
Culture and recreation	26,429,589	28,600,532	30,846,285	28,982,769	20,197,188
Community support	-	-	19,615,501	22,010,183	44,212,630
Other	73,674,990	103,120,896	113,412,034	101,525,966	110,683,332
Capital outlay	367,155,316	395,082,906	380,650,411	584,431,452	298,879,094
Debt Service					
Principal	72,175,568	77,295,023	88,615,884	85,244,397	92,546,958
Interest	85,407,943	81,571,414	90,833,176	109,554,199	111,749,791
Refunding bond issuance costs	7,940,554	7,222,677	441,645	2,864,727	2,632,483
Advance refunding escrow	4,292,682	-	-	-	-
Total expenditures	<u>2,248,818,835</u>	<u>2,431,173,406</u>	<u>2,597,564,868</u>	<u>2,927,311,204</u>	<u>2,674,718,000</u>
Excess of revenue over (under) expenditures	<u>306,468,120</u>	<u>360,265,293</u>	<u>298,074,640</u>	<u>(148,631,102)</u>	<u>(36,387,197)</u>

(Continued)

Clark County, Nevada
 Changes in Fund Balances, Governmental Funds (Continued)
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting)

	Fiscal Year 2005-06	Fiscal Year 2006-07	Fiscal Year 2007-08	Fiscal Year 2008-09	Fiscal Year 2009-10
Other financing sources (uses)					
Refunding bonds issued	454,385,000	237,700,000	71,045,000	24,865,000	174,465,000
Proceeds from bonds and loans	27,862,000	407,466,000	70,000,000	556,760,000	25,645,000
Premium (discount) on bonds issued	14,665,658	87,551	-	19,885,267	4,510,884
Transfers from other funds	1,125,257,476	1,258,791,970	1,307,524,118	1,066,782,357	979,574,147
Transfers to other funds	(1,136,943,779)	(1,353,202,697)	(1,396,921,949)	(1,101,455,874)	(1,007,238,623)
Payments to escrow agent	(463,611,663)	(630,917,414)	(71,770,707)	(24,693,649)	(176,517,031)
Payment to bond bank entity	-	-	-	(400,000,000)	-
Total other financing sources (uses)	<u>21,614,692</u>	<u>(80,074,590)</u>	<u>(20,123,538)</u>	<u>142,143,101</u>	<u>439,377</u>
Net change in fund balances	<u>\$ 328,082,812</u>	<u>\$ 280,190,703</u>	<u>\$ 277,951,102</u>	<u>\$ (6,488,001)</u>	<u>\$ (35,947,820)</u>
Debt service as a percentage of non-capital expenditures	9.7%	8.4%	8.1%	7.2%	8.7%

Changes in fund balances for fiscal years 1999 through 2004 have been restated to exclude the discretely presented component units of Regional Flood Control District and Regional Transportation Commission, to provide comparability to succeeding fiscal years.

Clark County, Nevada
Tax Revenues by Source, Governmental Funds
Last Nine Fiscal Years
(Modified Accrual Basis of Accounting)

<u>Fiscal Year</u>	<u>Ad Valorem Taxes</u>	<u>Franchise Fees</u>	<u>Consolidated Taxes</u>	<u>Fuel Taxes</u>	<u>Motor Vehicle Privilege Tax</u>	<u>Sales and Use Tax</u>	<u>Total Tax Revenues</u>
2001-02	\$394,198,767	\$38,505,959	\$318,951,074	\$62,633,617	\$30,474,531	\$ 56,551,884	\$ 901,315,832
2002-03	441,932,923	41,193,587	342,833,195	65,198,740	33,110,022	60,668,612	984,937,079
2003-04	494,305,442	47,272,850	400,807,650	69,232,174	37,741,601	126,457,330	1,175,817,047
2004-05	552,008,303	53,441,798	467,388,429	72,893,224	42,769,179	167,680,934	1,356,181,867
2005-06	610,199,304	66,792,977	506,434,832	76,700,320	45,951,198	249,780,835	1,555,859,466
2006-07	706,958,778	83,299,640	510,113,865	77,971,661	48,010,194	274,441,898	1,700,796,036
2007-08	799,257,814	91,081,001	489,752,501	77,710,751	47,805,025	265,477,538	1,771,084,630
2008-09	870,671,907	95,441,780	424,296,491	73,662,757	43,158,008	230,475,375	1,737,706,318
2009-10	773,956,199	96,089,107	383,366,531	71,381,785	47,373,522	208,946,026	1,581,113,170
Change 2002-2010	96%	150%	20%	14%	55%	269%	75%

Tax revenues for fiscal years 2002 through 2004 have been restated to exclude the discretely presented component units of Regional Flood Control District and Regional Transportation Commission, to provide comparability to succeeding fiscal years.

Clark County, Nevada
Assessed Value and Estimated Market Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Property Value Assessed			Total Direct Tax Rate*	Total Real and Personal Estimated Market Value	Total Assessed Value as a Percentage of Total Estimated Market Value
	Real	Personal	Total			
2000-01	29,164,282,920	4,143,629,584	33,307,912,504	.6377	\$ 95,165,464,296	35%
2001-02	32,205,771,521	4,284,553,454	36,490,324,975	.6202	104,258,071,357	35
2002-03	36,258,580,003	4,355,372,629	40,613,952,632	.6202	116,039,864,662	35
2003-04	39,852,173,918	4,774,487,190	44,626,661,108	.6502	127,504,746,022	35
2004-05	45,391,834,363	5,029,248,112	50,421,082,475	.6502	144,060,235,642	35
2005-06	61,060,915,772	5,787,270,132	66,848,185,904	.6425	190,994,816,868	35
2006-07	87,405,016,148	5,954,162,886	93,359,179,034	.6416	266,740,511,525	35
2007-08	102,349,025,402	6,300,900,438	108,649,925,840	.6391	310,428,359,542	35
2008-09	106,988,178,756	5,817,306,838	112,805,485,594	.6391	322,301,387,411	35
2009-10	86,961,001,865	4,772,231,316	91,733,233,181	.6391	262,094,951,945	35

Source: Clark County Assessor

Note: Property in the County is reassessed each year. Property is assessed at 35 percent of estimated actual value.

* Per \$100 of assessed value

Clark County, Nevada
Direct and Overlapping Property Tax Rates¹
Last Ten Fiscal Years

	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>
County Direct Rate	.6377	.6202	.6202	.6502	.6502	.6425	.6416	.6391	.6391	.6391
Clark County School District Rate	1.3034	1.3034	1.3034	1.3034	1.3034	1.3034	1.3034	1.3034	1.3034	1.3034
State of Nevada Rate	.1650	.1650	.1650	.1700	.1850	.1850	.1850	.1850	.1850	.1850
City Rates										
Boulder City	.2022	.2038	.2038	.2038	.2038	.1844	.2038	.2038	.2188	.2600
Henderson	.7108	.7108	.7108	.7108	.7108	.7108	.7108	.7108	.7108	.7108
Las Vegas	.6873	.7817	.7809	.7796	.7792	.7774	.7777	.7715	.7715	.7715
Mesquite	.3020	.3020	.3020	.3020	.5520	.5520	.5520	.5520	.5520	.5520
North Las Vegas	1.1734	1.1987	1.1987	1.1987	1.1987	1.1887	1.1687	1.1637	1.1637	1.1637
Unincorporated Town Rates										
Bunkerville	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200
Enterprise	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064
Glendale	.0200	.0200	-	-	-	-	-	-	-	-
Indian Springs	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200
Laughlin	.8416	.8416	.8416	.8416	.8416	.8416	.8416	.8416	.8416	.8416
Moapa	.2344	.2344	.2344	.2344	.2344	.2344	.2344	.2344	.2344	.1094
Moapa Valley	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200
Mt. Charleston	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200
Paradise	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064
Searchlight	.1165	.1232	.1224	.1153	.1172	.1223	.1222	.1212	.1212	.0600
Spring Valley	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064
Summerlin	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064
Sunrise Manor	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064
Whitney	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064
Winchester	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064	.2064
Other Special District Rates										
Boulder City Library	.1832	.1820	.1655	.1655	.1640	.1625	.1555	.1485	.1405	.1485
Clark County Fire Service District	.2157	.2197	.2197	.2197	.2197	.2197	.2197	.2197	.2197	.2197
Colorado River Groundwater Basin	-	-	-	-	-	-	-	-	-	-
Coyote Spring Valley Groundwater Basin	.2981	.0711	.0287	.0402	.0575	.0522	.0496	.0052	.0039	.0018
Emergency 9-1-1	.0050	.0050	.0050	.0050	.0050	.0050	.0050	.0050	.0050	.0050
Henderson City Library	.0502	.0507	.0531	.0535	.0533	.0533	.0533	.0582	.0590	.0581
Kyle Canyon Water District Debt	.0487	.0487	.0456	.0417	.0414	.0351	.0351	.0346	.0346	.0346
Las Vegas Artesian Basin	.0024	.0022	.0020	.0018	.0016	.0013	.0009	.0008	.0008	.0011
Las Vegas, Clark County Library District	.0952	.0971	.0949	.0977	.0958	.0866	.0866	.0866	.0866	.0909
Las Vegas Metropolitan Police Manpower – City	.2721	.2800	.2800	.2800	.2800	.2800	.2800	.2800	.2800	.2800
Las Vegas Metropolitan Police Manpower – County	.2721	.2800	.2800	.2800	.2800	.2800	.2800	.2800	.2800	.2800
Mt. Charleston Fire District	.8813	.8813	.8813	.8813	.8813	.8813	.8813	.8813	.8813	.8813
Muddy River Springs Area Groundwater Basin	.1929	.1657	.0970	.0937	.0899	.0785	-	-	-	-
North Las Vegas Library	.0632	.0632	.0632	.0632	.0632	.0632	.0632	.0632	.0632	.0632

¹ Per \$100 of assessed value. The constitutional limit is \$3.64 on any one area's combined tax rate.
Source – Clark County Treasurer's Office

Clark County, Nevada
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2009-10			2000-2001		
	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
MGM Mirage	\$ 5,596,281,109	1	6.44%	\$1,499,329,170	1	5.14%
Harrah's Entertainment, Inc.	2,641,900,413	2	3.04			
General Growth Properties	1,646,740,509	3	1.89			
Nevada Energy	1,499,669,490	4	1.72	591,794,430	4	2.03
Las Vegas Sands Corporation	1,205,866,316	5	1.39			
Wynn Resorts Limited	1,096,969,562	6	1.26			
Boyd Gaming Corporation	948,673,823	7	1.09			
Station Casinos, Inc.	791,711,253	8	.91	227,792,510	8	.78
Turnberry Associates	439,365,294	9	.50			
Olympia Group Limited Liability Company	363,530,756	10	.42			
Mandalay Resort Group				887,362,930	2	3.04
Park Place Entertainment				855,372,080	3	2.93
F.S. Rouse Limited Liability Company				344,348,540	5	1.18
Venetian Casino Resort Limited Liability Company				301,686,530	6	1.03
Harrah's Club				289,078,990	7	.99
Aladdin Gaming Limited Liability Company				219,969,930	9	.75
Sierra-Nevada Multifamily Investments				197,050,780	10	.68
Total	<u>\$16,230,708,525</u>		<u>18.66%</u>	<u>\$ 5,413,785,890</u>		<u>18.55%</u>
Countywide Assessed Valuation (Real Property)	\$86,961,001,865			\$29,164,282,920		

Source: Clark County Assessor

Clark County, Nevada
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended June 30,	County Tax Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2000 – 01	\$ 869,504,679	\$ 854,836,513	98.31%	\$14,667,830	\$ 869,504,343	99.99%
2001 – 02	965,056,788	949,315,930	98.37	15,736,124	965,052,054	99.99
2002 – 03	1,132,959,432	1,118,892,620	98.76	14,050,530	1,132,943,150	99.99
2003 – 04	1,262,337,653	1,251,864,740	99.17	10,438,867	1,262,303,607	99.99
2004 – 05	1,449,284,625	1,439,911,686	99.35	9,339,483	1,449,251,169	99.99
2005 – 06	1,639,434,326	1,632,191,297	99.56	7,191,595	1,639,382,892	99.99
2006 – 07	1,927,230,235	1,909,964,723	99.10	17,049,389	1,927,014,112	99.99
2007 – 08	2,179,426,945	2,144,481,519	98.40	30,981,680	2,175,463,199	99.82
2008 – 09	2,357,508,152	2,310,905,968	98.02	30,112,960	2,341,018,928	99.30
2009 – 10	2,267,778,838	2,216,524,825	97.74	n/a	2,216,524,825	97.74

Clark County, Nevada
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	General Bonded Debt			Other Governmental Activities Debt		
	General Obligation Bonds	Percentage of Assessed Property Value (a)	Per Capita (b)	Revenue Bonds	Special Assessment Bonds	Loans
2000-01	\$1,573,099,865	4.72%	\$1,101	\$ 83,250,000	\$201,539,000	\$ 794,361
2001-02	1,511,146,328	4.14	954	67,115,000	195,601,193	72,643,378
2002-03	1,642,935,399	4.05	1,001	50,170,000	182,369,040	152,233,494
2003-04	1,588,126,407	3.56	909	241,449,672	261,760,245	82,042,245
2004-05	1,528,691,961	3.03	842	229,504,535	250,377,569	261,844,292
2005-06	1,671,299,770	2.50	874	214,484,005	254,639,567	171,639,840
2006-07	1,964,467,688	2.10	1,000	490,060,000	256,396,000	1,423,574
2007-08	1,893,510,438	1.74	953	474,190,000	303,045,000	1,180,941
2008-09	2,453,462,576	2.17	1,223	458,325,000	283,295,000	92,924,406
2009-10	2,033,880,000	2.22	1,005	594,330,000	270,015,000	408,796

Fiscal Year	Business-Type Activities			Total (c)	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Revenue Bonds	Loans			
2000-01	\$ 965,809,491	\$1,393,697,138	\$254,765,363	\$4,472,955,218	10.56%	\$3,131
2001-02	925,370,394	1,599,003,152	253,613,582	4,624,493,027	9.76	2,919
2002-03	1,285,596,643	1,644,549,134	2,795,400	4,960,649,110	9.76	3,021
2003-04	1,275,449,525	1,600,429,323	149,920,392	5,199,177,809	9.03	2,976
2004-05	1,224,055,278	1,907,908,924	307,983,339	5,710,365,898	8.99	3,145
2005-06	1,357,428,261	1,993,766,000	405,937,591	6,069,195,034	8.29	3,173
2006-07	1,433,927,628	2,778,560,000	404,835,133	7,329,670,023	9.52	3,733
2007-08	1,588,841,967	3,109,210,000	403,681,338	7,773,659,684	9.80	3,914
2008-09	1,912,505,262	3,045,412,000	402,473,817	8,648,398,061	not available	4,311
2009-10	2,454,658,487	4,728,724,000	401,210,067	10,483,226,350	not available	5,182

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

- (a) See assessed value and estimated market value of Taxable Property Schedule for assessed property value data, and personal income data.
- (b) Population data and personal income tax data can be found in the Demographic and Economic Statistic Schedule.
- (c) Includes general bonded debt, other governmental activities and business-type activities debt.

Clark County, Nevada
 Legal Debt Margin Information
 Last Ten Fiscal Years

	<u>Fiscal Year 2000-01</u>	<u>Fiscal Year 2001-02</u>	<u>Fiscal Year 2002-03</u>	<u>Fiscal Year 2003-04</u>	<u>Fiscal Year 2004-05</u>
Debt limit	\$3,330,791,250	\$3,649,032,498	\$4,061,395,263	\$4,462,666,111	\$5,042,108,248
Total net general obligation debt	<u>1,903,901,100</u>	<u>1,824,160,000</u>	<u>1,925,920,000</u>	<u>1,874,045,000</u>	<u>1,162,010,000</u>
Legal debt margin	<u>\$1,426,890,150</u>	<u>\$1,824,872,498</u>	<u>\$2,135,475,263</u>	<u>\$2,588,621,111</u>	<u>\$3,880,098,248</u>
Total net debt applicable to the limit as a percent of debt limit	57.16%	49.99%	47.42%	41.99%	23.05%
	<u>Fiscal Year 2005-06</u>	<u>Fiscal Year 2006-07</u>	<u>Fiscal Year 2007-08</u>	<u>Fiscal Year 2008-09</u>	<u>Fiscal Year 2009-10</u>
Debt limit	\$6,684,818,590	\$9,335,917,903	\$10,864,992,584	\$11,280,548,559	\$9,173,323,318
Total net general obligation debt	<u>1,282,405,000</u>	<u>1,205,915,000</u>	<u>1,132,450,000</u>	<u>1,317,140,000</u>	<u>1,440,920,000</u>
Legal debt margin	<u>\$5,402,413,590</u>	<u>\$8,130,002,903</u>	<u>\$ 9,732,542,584</u>	<u>\$ 9,963,408,559</u>	<u>\$7,732,403,318</u>
Total net debt applicable to the limit as a percent of debt limit	19.18%	12.92%	10.42%	11.68%	15.71%

Legal debt margin calculation for Fiscal Year 2009-10

Assessed value	\$91,733,233,181
Debt limit (10% of assessed value)	9,173,323,318
Debt applicable to limit:	
General obligation bonds	<u>1,440,920,000</u>
Total net debt applicable to limit	<u>1,440,920,000</u>
Legal debt margin	<u>\$ 7,732,403,318</u>

Note: The statutory County debt limit of 10 percent of the assessed value of all taxable property in the County is set forth in Chapter 244A.059 of the Nevada Revised Statutes.

Clark County, Nevada
Pledged Revenue Coverage
Last Ten Fiscal Years

Airport Revenue Bonds

Fiscal Year	Total Revenue Available for Debt Service	Less:	Net Revenue Available for Debt Service	Debt Service	Coverage
		Operating and Maintenance Expenses			
2000-01	\$241,633,101	\$101,512,310	\$140,120,791	\$65,429,778	2.14
2001-02	243,809,203	111,204,641	132,604,562	57,762,251	2.30
2002-03	251,508,015	124,665,589	126,842,426	57,260,689	2.22
2003-04	245,580,706	122,947,210	122,633,496	57,478,936	2.13
2004-05	280,155,000	140,346,655	139,808,345	67,888,322	2.06
2005-06	326,726,000	156,977,000	169,749,000	83,567,000	2.03
2006-07	363,336,000	207,443,000	155,893,000	87,876,000	1.77
2007-08	418,566,000	256,419,000	162,147,000	97,536,000	1.66
2008-09	413,052,000	253,316,481	159,735,519	90,985,000	1.76
2009-10	384,037,000	227,694,000	156,343,000	108,624,000	1.44

Special Assessment Bonds

Fiscal Year	Special Assessment Collections	Debt Service		Coverage
		Principal	Interest	
2000-01	\$15,392,491	\$ 6,340,000	\$ 9,251,014	.98
2001-02	17,835,165	7,284,000	10,981,257	.98
2002-03	25,055,377	13,169,999	11,231,956	1.03
2003-04	24,061,096	20,892,482	11,887,638	.73
2004-05	26,942,679	11,573,999	14,721,531	1.02
2005-06	35,753,299	11,815,001	13,133,303	1.43
2006-07	40,581,035	14,587,000	13,152,821	1.45
2007-08	35,648,349	23,351,000	13,040,819	.98
2008-09	39,816,417	19,750,000	15,103,717	1.14
2009-10	38,392,920	18,925,000	14,513,756	1.15

Note: Details regarding the outstanding debt can be found in the notes to the financial statements.

Clark County, Nevada
Demographic and Economic Statistics
Last Ten Fiscal Years

<u>Year</u>	<u>Population</u> ⁽¹⁾	<u>Personal Income</u> ⁽²⁾	<u>Per Capita Personal Income</u> ⁽²⁾	<u>School Enrollment</u> ⁽³⁾	<u>Unemployment Rate</u> ⁽⁴⁾
2000-01	1,428,690	\$42,362,087,190	\$29,651	231,125	4.30%
2001-02	1,584,083	47,365,665,783	29,901	244,766	6.18
2002-03	1,642,084	50,840,562,724	30,961	255,328	5.31
2003-04	1,747,025	57,587,185,075	32,963	268,357	4.80
2004-05	1,815,730	68,189,740,150	37,555	280,834	4.00
2005-06	1,912,654	74,077,089,420	38,730	291,510	3.90
2006-07	1,963,687	78,439,477,215	39,945	302,763	4.30
2007-08	1,986,146	79,286,948,320	39,920	308,783	5.50
2008-09	2,006,347	not available	not available	311,240	9.18
2009-10	2,023,102	not available	not available	309,476	14.00

Sources: (1) Clark County Department of Comprehensive Planning
(2) University of Nevada, Las Vegas (data revisions per Bureau of Economic Analysis)
(3) Clark County School District
(4) Nevada Department of Employment Security

Clark County, Nevada
Principal Employers
Current Year and Nine Years Ago

<u>Employer</u>	<u>2010</u>			<u>2001</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Clark County School District	35,000	1	4.37%	23,750	1	3.24%
Clark County, Nevada	9,250	2	1.16	7,750	5	1.06
Wynn Las Vegas, LLC	8,250	3	1.03			
Bellagio, LLC	8,250	4	1.03	8,750	2	1.20
MGM Grand Hotel/Casino	7,750	5	.97	8,750	3	1.20
Mandalay Bay Resort and Casino	6,250	6	.78	5,250	7	.71
Las Vegas Metropolitan Police	5,750	7	.72			
Caesars Palace	5,250	8	.66	4,750	9	.65
University of Nevada-Las Vegas	4,750	9	.59			
Venetian Casino Resort	4,750	10	.59			
The Mirage Casino Hotel				6,750	6	.92
Ballys and Paris Casino Hotels				8,250	4	1.13
Rio Suite Hotel				5,250	8	.72
State of Nevada				4,750	10	.65
Total for Principal Employers	<u>95,250</u>		<u>11.90%</u>	<u>84,000</u>		<u>11.48%</u>
Total Employment in Clark County as of June 30	800,100			731,900		

Source: State of Nevada – Department of Employment, Training and Rehabilitation

Note: Number of employees estimated using midpoint range.

Clark County, Nevada
 Budgeted Full-Time Equivalent County Employees by Function/Program
 Last Five Fiscal Years

Function/Program	Fiscal Year				
	2005-06	2006-07	2007-08	2008-09	2009-10
General Government	1,853	1,968	1,948	1,838	1,440
Judicial	1,390	1,456	1,506	1,583	1,780
Public Safety	6,856	7,405	7,938	8,653	8,466
Public Works	391	402	404	545	397
Health	689	678	721	708	698
Welfare	386	490	505	206	153
Culture and Recreation	528	594	582	635	544
Community Support	-	-	8	8	8
Other	22	63	52	52	711
Hospital	3,701	3,929	3,888	3,675	3,604
Water	1,368	1,491	1,540	1,581	1,581
Airport	1,296	1,500	1,557	1,603	1,573
Sewer	<u>225</u>	<u>278</u>	<u>304</u>	<u>321</u>	<u>330</u>
Total	<u>18,705</u>	<u>20,254</u>	<u>20,953</u>	<u>21,408</u>	<u>21,285</u>

Source: Clark County Budget Office

Clark County, Nevada
 Operating Indicators by Function/Program
 Last Two Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>	
	<u>2008-09</u>	<u>2009-10</u>
General Government		
Finance/Risk Management		
Number of liability claims filed	321	229
Clerk		
Number of court documents filed electronically	88,956	361,286
Judicial		
Public Defender		
Number of felony charges	34,427	34,182
Number of gross misdemeanor charges	2,305	1,976
Number of misdemeanor charges	9,437	9,260
Public Safety		
Fire Department		
Number of fire and other calls	31,156	24,493
Number of EMS calls	86,785	93,942
Public Administrator		
Number of new cases	1,016	1,013
Number of closed cases	1,059	1,148
Number of cases worked	1,460	1,442
Juvenile Justice Services		
Number of referrals processed for restitution	4,821	3,811
Public Works		
Number of traffic signals installed	518	525
Health		
Number of air quality permits issued	4,209	667
Number of permitted sources inspected	18,794	16,845
Number of storm water inspections of construction sites performed	1,990	2,374
Hospital		
Number of primary care visits to Quick Care facilities by previous patients	102,402	111,555

Source: Various County Departments

Clark County, Nevada
 Capital Asset Statistics by Function/Program
 Last Two Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>	
	<u>2008-09</u>	<u>2009-10</u>
Public Safety		
Sheriff		
Police patrol units-vehicles	986	980
Fire		
Number of stations	27	29
Number of volunteer stations	13	13
Public Works		
Paved roads (standard lane miles)	7,695	7,713
Unpaved roads (standard lane miles)	439	438
Storm sewer miles	141	141
Sanitary sewer miles	2,026	2,063
Culture and Recreation		
Parks and recreation		
Number of parks	105	105
Activity centers	28	31
Park acres (developed)	1,602	1,602
Golf courses	1	1
Swimming pools	14	13
Camping facilities	2	3
Museums	3	3
Horse facilities	3	3
Dog facilities	8	8

Source: Various County Departments

COMMENTS OF INDEPENDENT AUDITORS



KAFOURY, ARMSTRONG & CO.
A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Board of County Commissioners
and the County Manager
Clark County, Nevada

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Clark County, Nevada (the "County") as of and for the year ended June 30, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 4, 2011. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of University Medical Center of Southern Nevada, Las Vegas Valley Water District, Big Bend Water District, and Regional Transportation Commission of Southern Nevada, as described in our report on Clark County, Nevada's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting and compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2010-1-FS, 2010-2-FS, 2010-3-FS and 2010-4-FS to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements of the County are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the Board of County Commissioners, and others within the County, and is not intended to be and should not be used by anyone other than these specified parties.

Kafoury, Armstrong & Co.

Las Vegas, Nevada
January 4, 2011

CLARK COUNTY, NEVADA
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2010

FINDING 2010-1-FS POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Criteria: Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, establishes standards of accounting and financial reporting for OPEB expenses and related OPEB liabilities as well as note disclosures and required supplementary information in the financial reports of state and local government employers. In determining the OPEB expenses and related liabilities, employers are required to obtain an actuarial valuation at least biennially for OPEB plans with total membership of 200 or more participants.

Condition: During our audit, we noted that actuarial valuations were performed for Las Vegas Metropolitan Police Department's (LVMPD) regular and civilian employees; however, the census data provided to the actuary was incomplete for both plans. Prior to the conclusion of our audit, LVMPD provided the actuary with the complete census data and the actuary updated the actuarial valuation reports, which resulted in an adjustment to the OPEB expenses and related liabilities for both of LVMPD's plans. This is a continued finding from the prior year. In 2009, the entire population of civilian employees was excluded from the census data.

Cause: As in the prior year, there appears to be insufficient controls in place over the review of the census data submitted to the actuary.

Effect: Insufficient controls over the OPEB actuarial valuation process increase the likelihood that OPEB expenses and related OPEB liabilities will be materially misstated in the County's financial reports and the likelihood that management and other financial statement users will rely on faulty information to make important decisions about the entity.

Recommendation: The County and LVMPD should have sufficient controls in place over the actuarial valuation process of postemployment benefits other than pensions (OPEB) to ensure that all employees and other census data needed to perform an accurate valuation are provided to the independent actuary. As part of this process, the number of participants included in the actuarial valuations should be reconciled to the benefits system.

Management's Response: The County will work with the Las Vegas Metropolitan Police Department to ensure an accurate census for the next actuarial valuation.

**CLARK COUNTY, NEVEDA
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2010**

FINDING 2010-2-FS CONTROLS OVER METRO SEIZED FUNDS

Criteria: The County should have controls over the seized funds collected and held by Metro to ensure management has knowledge of all transactions impacting the general ledger. Key controls include maintaining documentation for all transactions impacting the general ledger as well as management approval.

Condition: During our audit, we noted that the County has recorded \$4.6 million of seized funds in the financial statements as of June 30, 2010. However, Metro's financial system does not keep a detailed listing comprising the seized funds collected and held by Metro. Without this detailed listing, accounting is not able to reconcile the amounts in the evidence vault to the general ledger.

Cause: There are insufficient controls over the general ledger accounting of seized funds collected and held by Metro.

Effect: Insufficient controls over the accounting of seized funds increase the likelihood that the general ledger could be materially misstated.

Recommendation: The County should work with Metro to create a detail listing of all seized funds currently held by Metro. Additionally, the County should help Metro establish policies and procedures for accurately recording and tracking in the general ledger any new seized funds collected and held as well as the release of the seized funds due to returning to the owner or a proper legal claim by Metro.

Management's Response: The County will work with the Las Vegas Metropolitan Police Department to create a detail listing of all seized funds and assist in establishing policies and procedures as recommended.

FINDING 2010-3-FS CONTROLS OVER CAPITAL ASSETS

Criteria: The County should have controls over capital assets to ensure that all capital asset additions and disposals are recorded accurately and that depreciation is calculated accurately. Key controls in achieving this include periodic reconciliation of current-year activity, monitoring of construction in progress, review of valuation of donated infrastructure assets and review of the useful lives of assets.

Condition: During our audit we identified the following issues relating to capital assets:

**CLARK COUNTY, NEVEDA
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2010**

- The County improperly recorded the sale of a piece of land as a \$25 million gain when actually the sale resulted in the removal of a \$26.4 million asset and a loss of \$1.4 million.
- The County had \$70 million in completed projects as of June 30, 2010, that should have been transferred out of construction-in-progress and into the appropriate capital asset component such as land improvements, buildings, and equipment. A journal entry was posted as a result of our audit procedures to correct this classification.
- Three of the County's completed projects related to Metro buildings for which the City of Las Vegas owes \$9.5 million for their share of the costs. The County had not recorded this receivable in its financial statements as of June 30, 2010.
- The unit costs utilized to value donated infrastructure assets had not been updated. A journal entry to increase donated infrastructure assets was posted in the amount of \$58 million as a result of our audit procedures.

Cause: There are insufficient controls over the record keeping of capital assets.

Effect: Insufficient controls over capital assets increase the likelihood that capital assets and related accounts will be materially misstated.

Recommendation: The County should strengthen policies and procedures over capital assets to ensure that all capital asset additions and disposals are recorded accurately and that depreciation is calculated accurately.

Management's Response: Journal entries were posted to correctly record the activity and/or value of all four conditions noted above for the year ended June 30, 2010. These entries affected total assets by less than one percent. We will review and strengthen policies and procedures for capital assets as appropriate to ensure that additions, deletions and depreciation are properly recorded.

FINDING 2010-4-FS CONTROLS OVER FINANCIAL REPORTING

Criteria: Management is responsible for establishing and maintaining an effective internal control system over financial reporting. One of the components of an effective internal control system over financial reporting is the preparation of the Schedule of Expenditures of Federal Awards (SEFA) that does not require adjustment as part of the audit process.

CLARK COUNTY, NEVEDA
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2010

Condition: During our audit testing, we identified \$19 million in federal expenditures for the Southern Nevada Public Land Management Act that were missing from the SEFA. These amounts were identified as a part of our audit process and have been added to the final schedule of expenditures of federal awards.

Cause: There appears to be a lack of communication regarding amounts of federal awards expended between the program personnel who keep track of the grants on a day-to-day basis and comptroller personnel who is responsible for preparation of the SEFA.

Effect: Insufficient controls over the financial reporting process increase the likelihood that management and other financial statement users will rely on faulty information to make important decisions about the entity.

Recommendation: The County should strengthen policies and procedures over communicating amounts of federal awards expended to the comptroller's office.

Management's Response: We agree that the amount in question should be reported in the SEFA. The oversight occurred due to the fact that the associated expenditure was made in prior years from unrestricted County funds as a result of a settlement of litigation related to land in the County Wetlands. When the \$19 million was reimbursed at a much later date than is typical for SNPLMA funding, it did not follow the normal expenditure process for SNPLMA projects. Staff will develop procedures to ensure that the SEFA includes all amounts expended from federal grants even if the expenditure is made initially in prior years using general County resources.

CLARK COUNTY, NEVADA

SCHEDULE OF FEES IMPOSED SUBJECT TO THE
PROVISIONS OF NRS 354.5989
LIMITATION OF FEES FOR BUSINESS LICENSES
FOR THE YEAR ENDED JUNE 30, 2010

Flat fixed fees:

Business license base revenue for the year ended June 30, 2009 (base year)	\$ 17,244,611
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Adjustment to base:

Percentage increase in population of the local government	1.50%	
Percentage increase in the Consumer Price Index for the year ending on December 31, next preceding the year for which the limit is being calculated	<u>0.00%</u>	
	1.50%	<u>259,531</u>
Adjusted base at June 30, 2010		17,504,142
Actual revenue		<u>9,847,629</u>
Amount (over) under allowable maximum		<u>\$ 7,656,513</u>

Fees calculated as a percentage of gross revenue:

Business license revenue for the period ended June 30, 2009 (base year)	\$ 17,537,910
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Percentage increase in the Consumer Price Index	0.00%	<u>0</u>
Adjusted base at June 30, 2010		17,537,910
Actual revenue		<u>23,429,116</u>
Amount (over) under allowable maximum		<u>\$ (5,891,206)</u>

**CLARK COUNTY, NEVADA
AUDITOR'S COMMENTS
JUNE 30, 2010**

CURRENT YEAR STATUTE COMPLIANCE

Clark County, Nevada conformed to all significant statutory constraints on its financial administration during the year with the following exceptions:

- As disclosed in Note II, certain expenditures exceeded appropriations.

PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

The County continues to have funds with expenditures exceeding appropriations.

PRIOR YEAR RECOMMENDATIONS

We noted one significant deficiency in internal control over financial reporting, which was reported in the Schedule of Findings and Responses for the year ended June 30, 2009. This has not been fully resolved and is reported in the accompanying Scheduling of Findings and Responses as 2010-1-FS.

CURRENT YEAR RECOMMENDATIONS

We noted material weaknesses in internal control over financial reporting, which have been reported in the accompanying Schedule of Findings and Responses as items 2010-1-FS through 2010-4-FS.

NEVADA REVISED STATUTE 354.598155

The Special Ad Valorem Capital Construction Fund expended the following amounts during the year ended June 30, 2010:

- | | |
|--|-------------------|
| • Public Works – Street Improvements – Services and supplies | <u>\$ 64,441</u> |
| • Public Works – Street Improvements – Capital Outlay | <u>\$ 570,527</u> |

The Special Ad Valorem Transportation Fund expended the following amounts during the year ended June 30, 2010:

- | | |
|-------------------------|---------------------|
| • Services and supplies | <u>\$ 7,199,100</u> |
| • Capital outlay | <u>\$ 1,865</u> |



KAFOURY, ARMSTRONG & CO.
A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REPORT

To the Honorable Board of County Commissioners
and County Manager
Clark County, Nevada

We have reviewed the assertion provided by management in accordance with Nevada Revised Statute 354.624(5)(a):

- The identified funds are being used expressly for the purposes for which they were created.
- The funds are administered in accordance with accounting principles generally accepted in the United States of America.
- The reserved fund balances/net assets in the funds were reasonable and necessary to carry out the purposes of the funds at June 30, 2010 (based on the interpretation of reasonable and necessary provided by the Legislative Counsel Bureau).
- The sources of revenues, including transfers, available for the funds are as noted in the financial statements.
- The funds conformed to significant statutory and regulatory constraints on its financial administration during the year ended June 30, 2010 (except as previously noted under statute compliance).
- The balance and net assets of the funds are as noted in the financial statements.

This assertion is the responsibility of the management of Clark County, Nevada.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the assertion. Accordingly, we do not express such an opinion.

Based on our review, nothing came to our attention that caused us to believe that the assertion provided by management referred to above is not fairly stated in all material respects.

Kafoury, Armstrong & Co.

Las Vegas, Nevada
January 4, 2011