

**CLARK COUNTY  
DEPARTMENT OF AVIATION  
CLARK COUNTY, NEVADA**

**SCHEDULE OF REVENUES AND EXPENDITURES  
OF PASSENGER FACILITY CHARGES**

**FOR THE YEAR ENDED JUNE 30, 2013**

**CLARK COUNTY DEPARTMENT OF AVIATION  
CLARK COUNTY, NEVADA  
FOR THE YEAR ENDED JUNE 30, 2013**

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

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE  
PASSENGER FACILITY CHARGE PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE  
AND ON THE SCHEDULE OF REVENUES AND EXPENDITURES OF  
PASSENGER FACILITY CHARGES**

To the Honorable Board of County Commissioners  
Clark County Department of Aviation  
Clark County, Nevada

**Report on Compliance**

We have audited the compliance of the Clark County Department of Aviation, Clark County, Nevada's (the "Department") compliance with the types of requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies* (the Guide), issued by the Federal Aviation Administration, that could have a direct and material effect on its passenger facility charge program for the year ended June 30, 2013.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its passenger facility charge program.

***Auditor's Responsibility***

Our responsibility is to express an opinion on the Department's compliance based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Guide. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the passenger facility charge program occurred. An audit includes examining, on a test basis, evidence about the Department's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the passenger facility charge program. However, our audit does not provide a legal determination on the Department's compliance.

***Opinion on the Department's Passenger Facility Charge Program***

In our opinion, the Department complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the passenger facility charge program for the year ended June 30, 2013.

**Report on Internal Control over Compliance**

Management of the Department is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Department's internal control over compliance with the types of requirements that could have a direct and material effect on the passenger facility charge program to determine the auditing procedures that are appropriate in the circumstances of the purpose of expressing

an opinion on compliance for the passenger facility charge program and to test and report on internal control over compliance in accordance with the Guide, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of the passenger facility charge program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of the passenger facility charge program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of the passenger facility charge program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose.

#### **Report on Schedule of Revenues and Expenditures of Passenger Facility Charges**

We have audited the basic financial statements of the Department as of and for the year ended June 30, 2013, and have issued our report thereon date October 24, 2013, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the basic financial statements of the Department. The accompanying schedule of revenues and expenditures of passenger facility charges is presented for purposes of additional analysis as specified in the Guide and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of revenues and expenditures of passenger facility charges is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Kafoury, Armstrong & Co.*

Las Vegas, Nevada  
October 24, 2013



**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  
Clark County Department of Aviation  
Clark County, Nevada

We have audited, in accordance with the 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, the financial statements of Clark County Department of Aviation, Clark County, Nevada (the "Department"), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements, and have issued our report thereon dated October 24, 2013.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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 Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Department's financial statements 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 or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Department's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Kafoury, Armstrong & Co.*

Las Vegas, Nevada  
October 24, 2013

CLARK COUNTY DEPARTMENT OF AVIATION  
MCCARRAN INTERNATIONAL AIRPORT (LAS)  
SCHEDULE OF REVENUES AND EXPENDITURES OF PASSENGER FACILITY CHARGES  
FOR THE QUARTER ENDED June 30, 2013



		<u>PFC Collections</u>	<u>Interest Credited (PFC Revenue)</u>	<u>Total PFC Revenue Received</u>
<b>Collection to Date as of 6/30/2012</b>				
6/30/12 Report		\$1,103,151,766	\$35,423,956	\$1,138,575,722
<b>Collection to Date as of 6/30/2012</b>	<b>Total</b>	<u>1,103,151,766</u>	<u>35,423,956</u>	<u>1,138,575,722</u>
<b>Q1 2013</b>				
	Jul-12	9,481,435	25,373	9,506,808
	Aug-12	6,116,513	14,498	6,131,011
	Sep-12	4,294,401	8,291	4,302,692
<b>Q1 2013</b>	<b>Total</b>	<u>19,892,349</u>	<u>48,162</u>	<u>19,940,511</u>
<b>Q2 2013</b>				
	Oct-12	9,601,896	17,690	9,619,586
	Nov-12	3,772,971	14,025	3,786,996
	Dec-12	8,176,367	23,292	8,199,659
<b>Q2 2013</b>	<b>Total</b>	<u>21,551,234</u>	<u>55,007</u>	<u>21,606,241</u>
<b>Q3 2013</b>				
	Jan-13	3,324,218	11,984	3,336,202
	Feb-13	6,753,836	13,808	6,767,644
	Mar-13	9,335,456	16,819	9,352,275
<b>Q3 2013</b>	<b>Total</b>	<u>19,413,510</u>	<u>42,611</u>	<u>19,456,121</u>
<b>Q4 2013</b>				
	April-13	6,470,770	13,684	6,484,454
	May-13	7,416,511	18,398	7,434,909
	June-13	5,248,645	15,005	5,263,650
<b>Q4 2013</b>	<b>Total</b>	<u>19,135,926</u>	<u>47,087</u>	<u>19,183,013</u>
<b>PFC REVENUE TO DATE</b>		<u><b>1,183,144,785</b></u>	<u><b>35,616,823</b></u>	<u><b>1,218,761,608</b></u>

NOTE: Bond proceeds and other airport capital funds have been used on PFC Projects.  
This enables the expenditures on PFC Projects to exceed the PFC Revenues.

CLARK COUNTY DEPARTMENT OF AVIATION  
MCCARRAN INTERNATIONAL AIRPORT (LAS)  
SCHEDULE OF REVENUES AND EXPENDITURES OF PASSENGER FACILITY CHARGES (Continued)  
FOR THE QUARTER ENDED June 30, 2013



91-01-C-07-LAS	Approved Collection Level	\$4.00	Approval Date	02/24/92	Last Amended	11/03/06	Charge Effective	06/01/92	Charge Expiration	10/1/08	
Project			Approved for Use	Phys Start Date	Physically Complete	Financially Complete	Expended For Yearend	Total Spent to Date		Total Approved PFC	
ARFF training facility			02/24/92				-	-		-	
Airfield study and EA			02/24/92	04/01/92	03/01/93		25,915	2,047,008		2,049,047	
Airport connector - Paradise Road portion			08/21/92	06/01/92	12/01/94		518,290	51,857,412		51,898,196	
Airport connector - southern access roadway			08/21/92	11/01/92	10/01/94		828,446	68,295,848		66,264,447	
Airport connector - tunnel portion			08/21/92	10/01/92	12/01/94		3,546,228	265,303,436		265,582,484	
Bond issuance costs			02/24/92				-	-		-	
Charter/International terminal			02/24/92	11/05/90	12/01/91		368,818	49,466,066		49,495,088	
Charter/International terminal apron expansion			03/15/95	06/01/92	03/01/93		-	-		-	
Concourse C expansion			02/24/92	06/01/93	10/01/94		583,077	52,960,380		51,943,945	
Concourse C expansion - apron expansion			02/24/92	06/01/93	10/01/94		-	-		-	
Debt service reserve funding			02/24/92				-	-		-	
EA on the acquisition of Sky Harbor Airport			02/24/92				-	-		-	
Flood control			06/07/93	06/01/93	06/01/97		-	18,335,832		18,335,832	
Interest			02/24/92				-	-		-	
Land Acquisition: Airport connector - southern access roadway right-of-way			08/21/92	09/01/92	10/01/94		604,672	41,859,118		41,906,699	
Land acquisition: Gold Dust area			02/24/92	11/05/90	12/05/09		166,571	14,830,422		14,843,529	
Land acquisition: Ldn 70 Enterprise			06/07/93	05/01/93	12/05/09		-	7,671,549		26,250,000	
Land acquisition: Ldn 70 Pecos/Sunset			06/07/93	07/01/93	12/05/09		-	1,440,492		1,440,492	
Land acquisition: Ldn 75, severe noise exposure			02/24/92	11/05/90	12/05/09		91,897	12,672,576		12,679,807	
Land acquisition: Paradise shopping center			02/24/92	11/05/90	06/30/00		265,418	23,631,024		23,651,909	
Land acquisition: Swenson Street, airport-related ground transportation			03/15/95	04/01/93	12/05/09		-	6,278,464		6,278,464	
Land acquisition: Topaz subdivision			06/07/93	05/01/93	12/05/09		-	10,768,628		5,250,000	
Land acquisition: portions of Park 2000			03/15/95	12/01/95	12/05/09		-	10,654,182		10,654,182	
Land acquisition: runway 19R protection zone			03/15/95	02/01/95	12/05/09		-	27,243,138		27,243,138	
Land acquisition: runway 1R protection zone			02/24/92				-	-		-	
Land acquisition: west of fence			02/24/92	11/05/90	12/05/09		647,862	36,699,059		36,750,038	
Land acquisition: Russell/Burnham subdivision			02/24/92	11/05/90	12/05/09		430,701	61,679,726		61,713,617	
Master plan and Part 150 program, Sky Harbor Airport			02/24/92				-	-		-	
Noise mitigation programs			02/24/92				-	-		-	
North Las Vegas Air Terminal improvements			02/24/92	03/01/91	03/01/92		241,624	17,929,269		19,326,589	
Part 150 program update			02/24/92	05/01/92	01/01/94		25,915	1,487,503		1,489,542	
Railroad track relocation			04/20/94	01/01/94	06/01/97		-	4,739,551		4,739,551	
Runway 1L/19R air carrier upgrade - design			03/15/95	10/01/94	03/01/96		-	9,715,233		5,872,000	
Runway 7R/25L extension			03/15/95	02/01/96	06/01/97		-	14,328,919		14,328,919	
Terminal remodel -west of Rotunda			02/24/92	11/05/90	10/01/91		254,744	36,169,208		29,316,778	
West side flood control study			02/24/92	08/01/92	09/01/93		6,479	408,253		408,763	
<b>Total for 91-01-C-07-LAS:</b>							<b>\$</b>	<b>8,606,657</b>	<b>\$</b>	<b>848,472,296</b>	<b>849,713,056</b>

NOTE: Bond proceeds and other airport capital funds have been used on PFC Projects.  
This enables the expenditures on PFC Projects to exceed the PFC Revenues.

CLARK COUNTY DEPARTMENT OF AVIATION  
MCCARRAN INTERNATIONAL AIRPORT (LAS)  
SCHEDULE OF REVENUES AND EXPENDITURES OF PASSENGER FACILITY CHARGES (Continued)  
FOR THE QUARTER ENDED June 30, 2013



93-02-C-05-LAS	Approved Collection Level	\$4.50	Approval Date	06/07/93	Last Amended	07/05/06	Charge Effective	10/01/08	Charge Expiration	02/01/09
Project	Approved for Use	Phys Start Date	Physically Complete	Financially Complete	Expended For Yearend	Total Spent to Date	Total Approved PFC			
Extend Runway 7L/25R - design and construction	04/20/94	09/01/93	10/01/94		-	24,890,502	24,890,502			
NEPA compliance for runway 7L/25R extension	06/07/93	10/01/92	11/01/93		-	315,000	315,000			
<b>Total for 93-02-C-05-LAS:</b>						<b>\$ -</b>	<b>\$ 25,205,502</b>	<b>\$ 25,205,502</b>		

94-04-C-05-LAS	Approved Collection Level	\$4.50	Approval Date	03/15/95	Last Amended	07/05/06	Charge Effective	02/01/09	Charge Expiration	04/01/14
Project	Approved for Use	Phys Start Date	Physically Complete	Financially Complete	Expended For Yearend	Total Spent to Date	Total Approved PFC			
Automated transit system	03/15/95	10/01/95	05/01/97		1,605,841	194,412,889	175,025,484			
Concourse D construction phase I	03/15/95	07/01/96	06/01/98		2,430,630	376,747,414	216,258,866			
On airport roadway modification	03/15/95	08/01/95	01/01/97		-	8,059,000	8,059,000			
Runway 1L/19R upgrade	03/15/95	03/01/96	10/01/97		-	52,033,976	18,128,000			
Ticketing and baggage handling improvements	03/15/95	03/01/96	06/01/98		-	29,302,454	29,302,454			
<b>Total for 94-04-C-05-LAS:</b>						<b>\$ 4,036,471</b>	<b>\$ 660,555,733</b>	<b>\$ 446,773,804</b>		

05-05-C-01-LAS	Approved Collection Level	\$4.50	Approval Date	06/23/05	Last Amended	10/23/08	Charge Effective	04/01/14	Charge Expiration	07/01/22
Project	Approved for Use	Phys Start Date	Physically Complete	Financially Complete	Expended For Yearend	Total Spent to Date	Total Approved PFC			
Airport traffic control tower.	06/23/05	11/01/04	08/01/06		167,821	1,544,720	14,263,100			
Central plant upgrade.	06/23/05	01/30/04	06/13/05		167,821	12,695,623	14,263,100			
Construct terminal and ramp.	06/23/05	11/01/04	01/23/07		369,207	33,965,719	31,378,800			
Design of terminal 3.	10/23/08	06/21/05	12/05/09		6,798,567	144,795,021	171,903,400			
East side basing improvements.	06/23/05	04/07/03	10/08/04		167,821	21,425,961	14,263,100			
Heating, ventilation, and air conditioning upgrades in concourse A/B.	06/23/05	04/16/02	11/27/06		503,463	34,420,965	42,789,200			
In-line explosive detection system.	06/23/05	08/29/03	12/05/09		1,048,883	158,819,797	89,144,300			
Pedestrian bridge from C gates to A/B gates.	06/23/05	03/14/06	12/05/09		1,006,927	37,459,120	85,578,500			
Ramp rehabilitation.	06/23/05	05/31/05	10/12/06		167,821	22,142,964	14,263,100			
Russell Road park.	10/23/08	11/13/09	12/05/10		-	4,967,029	36,798,724			
Russell Road relocation.	10/23/08	02/06/06	12/05/09		2,013,854	73,600,643	171,157,000			
Satellite D apron.	06/23/05	07/28/03	04/21/05		303,757	25,155,638	25,816,200			
Taxiway B renovation/taxiway C extension.	06/23/05	11/04/03	02/06/06		503,463	35,855,534	42,789,200			
<b>Total for 05-05-C-01-LAS:</b>						<b>\$ 13,219,405</b>	<b>\$ 606,848,733</b>	<b>\$ 754,407,724</b>		

06-06-C-00-LAS	Approved Collection Level	\$4.50	Approval Date	04/12/06	Last Amended	Charge Effective	07/01/22	Charge Expiration	12/01/26	
Project	Approved for Use	Phys Start Date	Physically Complete	Financially Complete	Expended For Yearend	Total Spent to Date	Total Approved PFC			
Northeast (NE) Wing of Concourse D	04/12/06	05/01/03	04/01/05		1,151,808	89,698,799	302,728,100			
Northwest (NW) Wing Concourse D	04/12/06	07/01/06	12/05/09		1,419,113	168,798,226	329,052,400			
<b>Total for 06-06-C-00-LAS:</b>						<b>\$ 2,570,921</b>	<b>\$ 258,497,026</b>	<b>\$ 631,780,500</b>		

NOTE: Bond proceeds and other airport capital funds have been used on PFC Projects.  
This enables the expenditures on PFC Projects to exceed the PFC Revenues.

CLARK COUNTY DEPARTMENT OF AVIATION  
MCCARRAN INTERNATIONAL AIRPORT (LAS)  
SCHEDULE OF REVENUES AND EXPENDITURES OF PASSENGER FACILITY CHARGES (Continued)  
FOR THE QUARTER ENDED June 30, 2013



09-08-C-00-LAS	Approved Collection Level	\$4.50	Approval Date	01/15/10	Last Amended	Charge Effective	12/01/26	Charge Expiration	11/01/53
Project	Approved for Use	Phys Start Date	Physically Complete	Financially Complete	Expended For Yearend	Total Spent to Date	Total Approved PFC		
Terminal 3 Construction	1/15/2010	8/25/2008	6/27/2012		37,144,878	1,481,708,346	1,855,265,472		
					\$ 37,144,878	\$ 1,481,708,346	\$ 1,855,265,472		
MCCARRAN PFC TOTALS:					\$ 65,578,332	\$ 3,881,287,635	\$ 4,563,146,058		

NOTE: Bond proceeds and other airport capital funds have been used on PFC Projects.  
This enables the expenditures on PFC Projects to exceed the PFC Revenues.

**CLARK COUNTY DEPARTMENT OF AVIATION  
CLARK COUNTY, NEVADA**

**Notes to the Schedule of Revenues and Expenditures of  
Passenger Facility Charges  
For the Year Ended June 30, 2013**

**(1) Basis of Accounting**

The Schedule of Revenues and Expenditures of Passenger Facility Charges (“PFC”) is prepared on the basis of cash receipts and disbursements, as prescribed by Sections 9110 and 9111 of the Aviation Safety and Capacity Expansion Act of 1990, issued by the Federal Aviation Administration (“FAA”) of the U.S. Department of Transportation, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**(2) Interest Credited**

Interest credited represents interest income allocated to the PFC Program (“Program”) based on the ratio of the Program’s unexpended passenger facility charges cash balance to the Department’s total cash and investments balance included in the pooled cash funds of Clark County Treasurer and unexpended passenger facility charge and unexpended bond proceeds used for construction of Program projects.

**(3) Amendments and Application**

The FAA approved the Department’s charge expiration date of PFC Application No. 92-01-C-00-LAS (as amended) to be October 1, 2008, at which point, PFC Application No. 93-02-C-00-LAS (as amended) charge rate was effectively increased from \$4.00 to \$4.50.

In July, 2008, the FAA approved the PFC Application No. 08-07-U-00-LAS as an amendment to the PFC Application No. 05-05-C-00-LAS. The revision related to the increase in charge rate and extended the charge expiration date for the 05-05-C-00-LAS from January 1, 2021 to July 1, 2022. PFC Application No. 05-05-C-00-LAS was established for the Design of Terminal 3, Russell Road Relocation and Russell Road Park.

In January, 2010, the FAA approved the PFC Application No. 09-08-C-00-LAS. The application is established with an expiration date to be November 1, 2053. This application was established for the Construction of Terminal 3. The PFC charge rate for application is \$4.50.

As of June 30, 2013, the total FAA approved collection authority of PFCs was \$4,563,146,058. Collected but unexpended PFC revenue, included on the Statement of Net Position as Cash and Cash Equivalents – Restricted, are held by the Clark County Treasurer. Related accrued interest income and PFC receivables are also reported as restricted assets.

**CLARK COUNTY DEPARTMENT OF AVIATION  
CLARK COUNTY, NEVADA**

**Notes to the Schedule of Revenues and Expenditures of  
Passenger Facility Charges (Continued)  
For the Year Ended June 30, 2013**

**(4) Schedule of Revenues and Expenditures of Passenger Facility Charge**

The accompanying PFC represents amounts reported to the FAA on the Passenger Facility Charge Quarterly Status Reports. During the fiscal year ended June 30, 2013, \$79,993,019 in PFCs were collected and \$65,578,332 were expended.

**CLARK COUNTY DEPARTMENT OF AVIATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2013**

**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

*Financial Statements*

Type of auditor’s report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted	No

*Passenger Facility Charge Program:*

Internal control over the Passenger Facility Charge Program:	
Material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Type of auditors’ report issued on compliance for the Passenger Facility Charge Program:	Unmodified
Any audit findings required to be reported for the Passenger Facility Charge Program	No

**SECTION II – FINDINGS AND QUESTIONED COSTS RELATED TO THE PASSENGER FACILITY CHARGE PROGRAM**

There were no findings.

**CLARK COUNTY DEPARTMENT OF AVIATION  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2013**

There are no prior findings to report.