# 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.

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.

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.

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SPECIAL REVENUE FUNDS
(Continued)

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.

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

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SPECIAL REVENUE FUNDS
(Continued)

Habitat Conservation Fund – to account for the implementation, amendment, or replacement of the Clark County Multiple Species Habitat Conservation Plan and Section 10(a)(1)(B) take permit issued by the United States Fish and Wildlife Service. Financing is provided by mitigation fees for land disturbance, grant funds and other revenue from mitigation actions impacting reserve areas. Such monies may be used only for financing the plan and permit as described above.

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.

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SPECIAL REVENUE FUNDS
(Continued)

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.

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, 2012
(With comparative totals for June 30, 2011)

| | HUD and State Housing Grants | Road | County Grants | Cooperative Extension | LVMPD Forfeitures | Detention Services |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash and investments: | | | | | | |
| In custody of the County Treasurer | $ 3,772,461 | $ 26,965,707 | $ 27,245,127 | $ 11,688,749 | $ 8,460,482 | $ 56,465,356 |
| In custody of other officials | - | - | 10,000 | - | - | 1,529,469 |
| Loaned securities | 755,268 | 5,398,684 | 5,454,626 | 2,340,152 | 1,693,835 | 11,307,256 |
| Accounts receivable | - | 183,245 | 16,468 | - | - | 74,818 |
| Interest receivable | 7,486 | 53,513 | 54,067 | 23,196 | 16,789 | 112,080 |
| Taxes receivable, delinquent | - | - | - | 172,959 | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Due from other funds | - | 33,581 | 16 | - | 218,498 | - |
| Due from other governmental units | 691,403 | 4,002,331 | 7,560,015 | 70 | - | - |
| Total Assets | $ 5,226,618 | $ 36,637,061 | $ 40,340,319 | $ 14,225,126 | $ 10,389,604 | $ 69,488,979 |
| **LIABILITIES AND FUND BALANCES** | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ 606,173 | $ 870,718 | $ 3,741,945 | $ 261,356 | $ - | $ 2,824,318 |
| Accrued payroll | 16,766 | 221,347 | 132,403 | - | - | 2,484,051 |
| Due to other funds | 39,181 | 1,905,041 | 309,970 | - | - | 19,155,849 |
| Due to other governmental units | - | - | - | - | - | - |
| Loaned securities | 774,418 | 5,535,569 | 5,592,929 | 2,399,487 | 1,736,783 | 11,593,954 |
| Deferred revenue and other liabilities | - | - | 7,447,089 | 140,728 | - | - |
| Total Liabilities | 1,436,538 | 8,532,675 | 17,224,336 | 2,801,571 | 1,736,783 | 36,058,172 |
| Fund balances: | | | | | | |
| Nonspendable | - | - | - | - | - | - |
| Restricted | 2,733,973 | 3,227,769 | 17,987,801 | 8,921,055 | 7,223,895 | - |
| Committed | 1,056,107 | - | - | - | - | - |
| Assigned | - | 24,876,617 | 5,128,182 | 2,502,500 | 1,428,926 | 33,430,807 |
| Total Fund Balances | 3,790,080 | 28,104,386 | 23,115,983 | 11,423,555 | 8,652,821 | 33,430,807 |
| Total Liabilities and Fund Balances | $ 5,226,618 | $ 36,637,061 | $ 40,340,319 | $ 14,225,126 | $ 10,389,604 | $ 69,488,979 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2012
(With comparative totals for June 30, 2011)
(Continued)

| | Forensic Services | General Purpose | Subdivision Park Fees | Master Transportation Plan | Special Ad Valorem Distribution | Law Library |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash and investments: | | | | | | |
| In custody of the County Treasurer | $ 1,975,438 | $ 7,249,611 | $ 29,454,378 | $ 52,007,638 | $ 5,759,516 | $ 412,411 |
| In custody of other officials | - | - | - | - | - | - |
| Loaned securities | 395,493 | 1,451,717 | 5,896,933 | 10,412,217 | 1,153,087 | 82,567 |
| Accounts receivable | 4,260 | 19,500 | - | - | - | - |
| Interest receivable | 3,920 | 14,388 | 58,453 | 103,209 | 11,430 | 818 |
| Taxes receivable, delinquent | - | - | - | - | 864,751 | - |
| Special assessments receivable | - | - | - | - | - | - |
| Due from other funds | - | 73,172 | - | - | - | - |
| Due from other governmental units | 24,114 | 1,525,531 | - | 39,488,827 | 351 | - |
| Total Assets | $ 2,403,225 | $ 10,333,919 | $ 35,409,764 | $ 102,011,891 | $ 7,789,135 | $ 495,796 |
| **LIABILITIES AND FUND BALANCES** | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ 30,960 | $ 175,064 | $ - | $ 7,302,095 | $ - | $ 11,376 |
| Accrued payroll | - | 23,658 | - | - | - | 8,518 |
| Due to other funds | - | 251,455 | - | 34,970,644 | 2,209,854 | 69,844 |
| Due to other governmental units | - | 1,462,232 | - | 49,062,930 | 3,693,353 | - |
| Loaned securities | 405,521 | 1,488,523 | 6,046,448 | 10,676,222 | 1,182,324 | 84,661 |
| Deferred revenue and other liabilities | - | - | 9,037,219 | - | 703,604 | - |
| Total Liabilities | 436,481 | 3,400,932 | 15,083,667 | 102,011,891 | 7,789,135 | 174,399 |
| Fund balances: | | | | | | |
| Nonspendable | - | - | - | - | - | - |
| Restricted | 1,601,402 | - | 18,826,097 | - | - | 106,013 |
| Committed | - | - | - | - | - | - |
| Assigned | 365,342 | 6,932,987 | 1,500,000 | - | - | 215,384 |
| Total Fund Balances | 1,966,744 | 6,932,987 | 20,326,097 | - | - | 321,397 |
| Total Liabilities and Fund Balances | $ 2,403,225 | $ 10,333,919 | $ 35,409,764 | $ 102,011,891 | $ 7,789,135 | $ 495,796 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2012
(With comparative totals for June 30, 2011)
(Continued)

| | Special Ad Valorem Redistribution | Court Education Program | Citizen Review Board Administration | Justice Court Administrative Assessment | Specialty Courts | District Attorney Family Support |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash and investments: | | | | | | |
| In custody of the County Treasurer | $ 854,526 | $ 774,627 | $ 40,241 | $ 11,876,714 | $ 808,836 | $ 3,289,699 |
| In custody of other officials | - | 200 | - | - | - | 2,000 |
| Loaned securities | 171,081 | 155,085 | 8,057 | 2,377,783 | 161,933 | 658,618 |
| Accounts receivable | 40,353 | 4,310 | - | - | - | 368 |
| Interest receivable | 1,696 | 1,537 | 80 | 23,566 | 1,605 | 6,528 |
| Taxes receivable, delinquent | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Due from other funds | 2,209,854 | 30,210 | - | - | - | - |
| Due from other governmental units | 859,882 | 58,556 | - | 43,198 | 188,491 | 1,417,322 |
| Total Assets | $ 4,137,392 | $ 1,024,525 | $ 48,378 | $ 14,321,261 | $ 1,160,865 | $ 5,374,535 |
| **LIABILITIES AND FUND BALANCES** | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ 870,979 | $ 24,895 | $ 21 | $ 93,300 | $ 286,393 | $ 291,080 |
| Accrued payroll | - | 14,492 | 3,229 | - | 6,801 | 315,201 |
| Due to other funds | 2,432,016 | 100,922 | 11,640 | - | 77,548 | 1,489,298 |
| Due to other governmental units | 658,978 | - | - | - | - | - |
| Loaned securities | 175,419 | 159,016 | 8,261 | 2,438,073 | 166,039 | 675,316 |
| Deferred revenue and other liabilities | - | 69 | - | - | 3,059 | (1,912) |
| Total Liabilities | 4,137,392 | 299,394 | 23,151 | 2,531,373 | 539,840 | 2,768,983 |
| Fund balances: | | | | | | |
| Nonspendable | - | - | - | - | - | - |
| Restricted | - | - | - | 8,236,276 | - | - |
| Committed | - | - | - | - | 19,546 | 131,331 |
| Assigned | - | 725,131 | 25,227 | 3,553,612 | 601,479 | 2,474,221 |
| Total Fund Balances | - | 725,131 | 25,227 | 11,789,888 | 621,025 | 2,605,552 |
| Total Liabilities and Fund Balances | $ 4,137,392 | $ 1,024,525 | $ 48,378 | $ 14,321,261 | $ 1,160,865 | $ 5,374,535 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2012
(With comparative totals for June 30, 2011)
(Continued)

| | Personnel Services | Federal Nuclear Waste Grant | Wetlands Park | Boat Safety | District Attorney Check Restitution | Air Quality Management |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash and investments: | | | | | | |
| In custody of the County Treasurer | $ 284 | $ 998,562 | $ 3,191,427 | $ 10,871 | $ 5,269,040 | $ 5,110,712 |
| In custody of other officials | - | - | - | - | - | 1,000 |
| Loaned securities | 57 | 199,917 | 638,941 | 2,177 | 1,054,891 | 1,023,262 |
| Accounts receivable | - | - | - | 8,073 | 201,185 | 56,180 |
| Interest receivable | 1 | 1,981 | 6,333 | 21 | 10,456 | 10,142 |
| Taxes receivable, delinquent | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Due from other funds | 16,679 | - | - | - | - | 855,293 |
| Due from other governmental units | - | - | - | - | - | 1,762,180 |
| Total Assets | $ 17,021 | $ 1,200,460 | $ 3,836,701 | $ 21,142 | $ 6,535,572 | $ 8,818,769 |
| **LIABILITIES AND FUND BALANCES** | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ - | $ 11,303 | $ 7,400 | $ - | $ 1,263 | $ 129,346 |
| Accrued payroll | 1,385 | 7,584 | 2,066 | - | 39,540 | 125,912 |
| Due to other funds | 15,577 | 19,261 | 11,640 | - | 325,970 | 1,660,963 |
| Due to other governmental units | - | - | - | - | - | - |
| Loaned securities | 59 | 204,986 | 655,142 | 2,232 | 1,081,638 | 1,049,207 |
| Deferred revenue and other liabilities | - | - | - | - | - | - |
| Total Liabilities | 17,021 | 243,134 | 676,248 | 2,232 | 1,448,411 | 2,965,428 |
| Fund balances: | | | | | | |
| Nonspendable | - | - | 3,100,000 | - | - | - |
| Restricted | - | - | 43,533 | - | 3,440,801 | 918,448 |
| Committed | - | - | - | - | - | - |
| Assigned | - | 957,326 | 16,920 | 18,910 | 1,646,360 | 4,934,893 |
| Total Fund Balances | - | 957,326 | 3,160,453 | 18,910 | 5,087,161 | 5,853,341 |
| Total Liabilities and Fund Balances | $ 17,021 | $ 1,200,460 | $ 3,836,701 | $ 21,142 | $ 6,535,572 | $ 8,818,769 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2012
(With comparative totals for June 30, 2011)
(Continued)

| | Air Quality Transportation Tax | Technology Fees | Entitlements | Police Sales Tax Distribution | LVMPD Police Sales Tax | LVMPD Shared State Forfeitures |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash and investments: | | | | | | |
| In custody of the County Treasurer | $ 11,393,062 | $ 4,254,662 | $ 38,961,823 | $ 1,652,036 | $ 131,630,877 | $ 579,515 |
| In custody of other officials | - | - | | - | - | - |
| Loaned securities | 2,280,954 | 851,807 | 7,800,373 | 330,747 | 26,356,935 | 144,324 |
| Accounts receivable | - | - | - | - | 33,824 | - |
| Interest receivable | 22,609 | 8,443 | 77,318 | 3,279 | 261,255 | 1,431 |
| Taxes receivable, delinquent | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Due from other funds | 4,659 | - | 26,679 | - | 9,763,604 | - |
| Due from other governmental units | 1,557,716 | - | 4,078,446 | 13,263,008 | - | - |
| Total Assets | $ 15,259,000 | $ 5,114,912 | $ 50,944,639 | $ 15,249,070 | $ 168,046,495 | $ 725,270 |
| **LIABILITIES AND FUND BALANCES** | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ 12,986 | $ 59,352 | $ 858,916 | $ - | $ 85,930 | $ 285,616 |
| Accrued payroll | 59,865 | 11,117 | 110,843 | - | 1,072,492 | - |
| Due to other funds | 426,767 | 123,944 | 725,738 | 9,763,604 | 108,966 | 291,670 |
| Due to other governmental units | - | - | 3,052,877 | 5,146,334 | - | - |
| Loaned securities | 2,338,788 | 873,405 | 7,998,153 | 339,132 | 27,025,220 | 147,984 |
| Deferred revenue and other liabilities | - | - | - | - | - | - |
| Total Liabilities | 2,838,406 | 1,067,818 | 12,746,527 | 15,249,070 | 28,292,608 | 725,270 |
| Fund balances: | | | | | | |
| Nonspendable | - | - | - | - | - | - |
| Restricted | 10,484,448 | 3,413,429 | 36,035,084 | - | 114,310,358 | - |
| Committed | - | - | - | - | - | - |
| Assigned | 1,936,146 | 633,665 | 2,163,028 | - | 25,443,529 | - |
| Total Fund Balances | 12,420,594 | 4,047,094 | 38,198,112 | - | 139,753,887 | - |
| Total Liabilities and Fund Balances | $ 15,259,000 | $ 5,114,912 | $ 50,944,639 | $ 15,249,070 | $ 168,046,495 | $ 725,270 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2012
(With comparative totals for June 30, 2011)
(Continued)

| | Fort Mohave Valley Development | Clark County Redevelopment Agency | Habitat Conservation | Child Welfare | Medical Assistance to Indigent Persons | Emergency 9-1-1 System |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash and investments: | | | | | | |
| In custody of the County Treasurer | $ 11,528,758 | $ - | $ 58,698,918 | $ 8,961,137 | $ 21,599,290 | $ 549,564 |
| In custody of other officials | - | - | - | 20,651 | - | - |
| Loaned securities | 2,308,122 | - | 11,751,850 | 1,793,295 | 4,324,298 | 110,018 |
| Accounts receivable | - | - | - | 5,304 | - | 2,185 |
| Interest receivable | 22,879 | - | 116,486 | 17,776 | 42,863 | 1,091 |
| Taxes receivable, delinquent | - | 3,394 | - | - | 1,727,224 | 59,993 |
| Special assessments receivable | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Due from other governmental units | - | - | 27,571 | 2,106,907 | 703 | - |
| Total Assets | $ 13,859,759 | $ 3,394 | $ 70,594,825 | $ 12,905,070 | $ 27,694,378 | $ 722,851 |
| **LIABILITIES AND FUND BALANCES** | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ 9,499 | $ - | $ 156,633 | $ 3,850,658 | $ 14,919,968 | $ - |
| Accrued payroll | - | - | 28,020 | 392,706 | - | 48,381 |
| Due to other funds | 11,641 | - | 197,891 | 1,032,139 | 3,885,889 | - |
| Due to other governmental units | - | - | - | - | 1,404,771 | - |
| Loaned securities | 2,366,644 | - | 12,049,820 | 1,838,764 | 4,433,941 | 112,808 |
| Deferred revenue and other liabilities | - | 3,394 | - | 1,109 | 1,404,932 | 48,288 |
| Total Liabilities | 2,387,784 | 3,394 | 12,432,364 | 7,115,376 | 26,049,501 | 209,477 |
| Fund balances: | | | | | | |
| Nonspendable | - | - | - | - | - | - |
| Restricted | 891,528 | - | 43,902,875 | - | 346,794 | 36,134 |
| Committed | 10,580,447 | - | - | - | - | - |
| Assigned | - | - | 14,259,586 | 5,789,694 | 1,298,083 | 477,240 |
| Total Fund Balances | 11,471,975 | - | 58,162,461 | 5,789,694 | 1,644,877 | 513,374 |
| Total Liabilities and Fund Balances | $ 13,859,759 | $ 3,394 | $ 70,594,825 | $ 12,905,070 | $ 27,694,378 | $ 722,851 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2012
(With comparative totals for June 30, 2011)
(Continued)

| | Tax Receiver | County Donations | Fire Prevention Bureau | LVMPD Seized Funds | County Licensing Applications | Satellite Detention Center |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash and investments: | | | | | | |
| In custody of the County Treasurer | $ 4,227,935 | $ 1,311,330 | $ 4,589,723 | $ 1,750,461 | $ 3,639,788 | $ 30,737,622 |
| In custody of other officials | - | 12,885 | - | - | - | - |
| Loaned securities | 684,382 | 262,535 | 918,888 | 350,452 | 728,706 | 6,153,843 |
| Accounts receivable | - | 50 | - | - | - | - |
| Interest receivable | 6,815 | 2,602 | 9,108 | 3,473 | 7,222 | 60,998 |
| Taxes receivable, delinquent | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | 6,000,000 |
| Due from other governmental units | - | - | - | - | - | - |
| Total Assets | $ 4,919,132 | $ 1,589,402 | $ 5,517,719 | $ 2,104,386 | $ 4,375,716 | $ 42,952,463 |
| **LIABILITIES AND FUND BALANCES** | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ 809,537 | $ 9,692 | $ 28,835 | $ - | $ 2,259 | $ 54,675 |
| Accrued payroll | - | - | 143,654 | - | - | - |
| Due to other funds | - | - | 1,541,769 | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Loaned securities | 701,735 | 269,189 | 942,187 | 359,338 | 747,182 | 6,309,874 |
| Deferred revenue and other liabilities | - | 6,000 | - | 1,629,350 | 2,316,775 | - |
| Total Liabilities | 1,511,272 | 284,881 | 2,656,445 | 1,988,688 | 3,066,216 | 6,364,549 |
| Fund balances: | | | | | | |
| Nonspendable | - | - | - | - | - | - |
| Restricted | 2,959,923 | 915,453 | - | - | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | 447,937 | 389,068 | 2,861,274 | 115,698 | 1,309,500 | 36,587,914 |
| Total Fund Balances | 3,407,860 | 1,304,521 | 2,861,274 | 115,698 | 1,309,500 | 36,587,914 |
| Total Liabilities and Fund Balances | $ 4,919,132 | $ 1,589,402 | $ 5,517,719 | $ 2,104,386 | $ 4,375,716 | $ 42,952,463 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2012
(With comparative totals for June 30, 2011)
(Continued)

| | Special Improvement District Administration | Special Assessment Maintenance | Veterinary Service | Justice Court Bail | Southern Nevada Area Communications Council | Court Collection Fees |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash and investments: | | | | | | |
| In custody of the County Treasurer | $ 808,714 | $ 2,607,954 | $ 94,293 | $ 4,308,380 | $ 6,154,460 | $ 6,249,504 |
| In custody of other officials | - | - | - | 800,000 | - | 11,610 |
| Loaned securities | 120,226 | 520,247 | 18,878 | 862,561 | 1,232,157 | 1,251,183 |
| Accounts receivable | - | - | - | - | 81,106 | - |
| Interest receivable | 1,192 | 5,158 | 187 | 8,550 | 12,213 | 12,402 |
| Taxes receivable, delinquent | - | - | - | - | - | - |
| Special assessments receivable | - | 1,048,882 | - | - | - | - |
| Due from other funds | 80,242 | - | - | - | - | - |
| Due from other governmental units | - | 36,504 | 9,973 | - | 621,164 | 44,163 |
| Total Assets | $ 1,010,374 | $ 4,218,745 | $ 123,331 | $ 5,979,491 | $ 8,101,100 | $ 7,568,862 |
| **LIABILITIES AND FUND BALANCES** | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ - | $ 254,960 | $ 190 | $ 407,608 | $ 267,696 | $ 172,259 |
| Accrued payroll | 5,842 | - | 299 | - | 3,535 | 13,136 |
| Due to other funds | 46,563 | 78,486 | - | 400,000 | 23,282 | 104,765 |
| Due to other governmental units | - | - | - | - | - | - |
| Loaned securities | 123,275 | 533,439 | 19,357 | 884,432 | 1,263,399 | 1,282,909 |
| Deferred revenue and other liabilities | - | 1,047,825 | - | - | - | - |
| Total Liabilities | 175,680 | 1,914,710 | 19,846 | 1,692,040 | 1,557,912 | 1,573,069 |
| Fund balances: | | | | | | |
| Nonspendable | - | - | - | - | - | - |
| Restricted | - | 1,682,545 | 20,430 | 2,266,287 | 5,395,144 | 3,840,762 |
| Committed | - | - | - | - | - | - |
| Assigned | 834,694 | 621,490 | 83,055 | 2,021,164 | 1,148,044 | 2,155,031 |
| Total Fund Balances | 834,694 | 2,304,035 | 103,485 | 4,287,451 | 6,543,188 | 5,995,793 |
| Total Liabilities and Fund Balances | $ 1,010,374 | $ 4,218,745 | $ 123,331 | $ 5,979,491 | $ 8,101,100 | $ 7,568,862 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2012
(With comparative totals for June 30, 2011)
(Continued)

| | In-Transit | American Recovery and Reinvestment Act | District Court Special Filing Fees | Bunkerville Town | Clark County Fire Service District | Enterprise Town |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash and investments: | | | | | | |
| In custody of the County Treasurer | $ 8,069,147 | $ 3,187,702 | $ 9,950,968 | $ 4,919 | $ 83 | $ 1,716,704 |
| In custody of other officials | - | - | - | - | - | - |
| Loaned securities | 1,615,489 | 680,846 | 1,992,239 | - | - | - |
| Accounts receivable | 296,458 | - | - | - | - | - |
| Interest receivable | 16,014 | 6,749 | 19,747 | - | - | - |
| Taxes receivable, delinquent | - | - | - | 375 | 1,803,470 | 371,066 |
| Special assessments receivable | - | - | - | - | - | - |
| Due from other funds | - | 248 | - | - | - | - |
| Due from other governmental units | - | 606,196 | - | 94,447 | 7,068,770 | 549,815 |
| Total Assets | $ 9,997,108 | $ 4,481,741 | $ 11,962,954 | $ 99,741 | $ 8,872,323 | $ 2,637,585 |
| **LIABILITIES AND FUND BALANCES** | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ 33,612 | $ 698,851 | $ 2,357,166 | $ - | $ - | $ - |
| Accrued payroll | - | 5,951 | 72,635 | - | - | - |
| Due to other funds | - | 39,378 | 535,552 | - | 817,436 | - |
| Due to other governmental units | - | - | - | - | - | - |
| Loaned securities | 1,656,448 | 698,109 | 2,042,752 | - | - | - |
| Deferred revenue and other liabilities | 921 | 218,710 | - | 291 | 1,445,956 | 258,467 |
| Total Liabilities | 1,690,981 | 1,660,999 | 5,008,105 | 291 | 2,263,392 | 258,467 |
| Fund balances: | | | | | | |
| Nonspendable | - | - | - | - | - | - |
| Restricted | - | 2,820,742 | 6,512,131 | 99,450 | 6,608,931 | 2,379,118 |
| Committed | - | - | - | - | - | - |
| Assigned | 8,306,127 | - | 442,718 | - | - | - |
| Total Fund Balances | 8,306,127 | 2,820,742 | 6,954,849 | 99,450 | 6,608,931 | 2,379,118 |
| Total Liabilities and Fund Balances | $ 9,997,108 | $ 4,481,741 | $ 11,962,954 | $ 99,741 | $ 8,872,323 | $ 2,637,585 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2012
(With comparative totals for June 30, 2011)
(Continued)

| | Indian Springs Town | Laughlin Town | Moapa Town | Moapa Valley Town | Moapa Valley Fire District | Mt. Charleston Town |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash and investments: | | | | | | |
| In custody of the County Treasurer | $ 3,497 | $ 8,932,057 | $ 24,419 | $ 148,102 | $ 3,296,557 | $ 801 |
| In custody of other officials | - | - | - | - | - | - |
| Loaned securities | - | - | - | - | - | - |
| Accounts receivable | - | 1,751 | - | - | 835,114 | - |
| Interest receivable | - | - | - | - | - | - |
| Taxes receivable, delinquent | 237 | 94,689 | 3,457 | 1,744 | - | 514 |
| Special assessments receivable | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Due from other governmental units | - | 1,063,531 | 4 | 127,988 | 123,206 | - |
| Total Assets | $ 3,734 | $ 10,092,028 | $ 27,880 | $ 277,834 | $ 4,254,877 | $ 1,315 |
| **LIABILITIES AND FUND BALANCES** | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ - | $ 27,722 | $ - | $ - | $ 19,582 | $ - |
| Accrued payroll | - | 95,186 | 519 | - | - | - |
| Due to other funds | - | 2,008,351 | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Loaned securities | - | - | - | - | - | - |
| Deferred revenue and other liabilities | 119 | 88,811 | 2,490 | 1,652 | - | 494 |
| Total Liabilities | 119 | 2,220,070 | 3,009 | 1,652 | 19,582 | 494 |
| Fund balances: | | | | | | |
| Nonspendable | - | - | - | - | - | - |
| Restricted | 3,615 | 7,871,958 | 24,871 | 276,182 | 4,235,295 | 821 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Total Fund Balances | 3,615 | 7,871,958 | 24,871 | 276,182 | 4,235,295 | 821 |
| Total Liabilities and Fund Balances | $ 3,734 | $ 10,092,028 | $ 27,880 | $ 277,834 | $ 4,254,877 | $ 1,315 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2012
(With comparative totals for June 30, 2011)
(Continued)

| | Mt. Charleston Fire District | Paradise Town | Searchlight Town | Spring Valley Town | Summerlin Town | Sunrise Manor Town |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash and investments: | | | | | | |
| In custody of the County Treasurer | $ 134,995 | $ 8,662,068 | $ 81 | $ 3,552,125 | $ 1,771,711 | $ 2,177,775 |
| In custody of other officials | - | - | - | - | - | - |
| Loaned securities | - | - | - | - | - | - |
| Accounts receivable | - | - | - | - | - | - |
| Interest receivable | - | - | - | - | - | - |
| Taxes receivable, delinquent | 22,651 | 546,154 | 175 | 337,520 | 33,147 | 205,780 |
| Special assessments receivable | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Due from other governmental units | 23,303 | 10,271,850 | 66,498 | 2,871,082 | 23,364 | 1,409,962 |
| Total Assets | $ 180,949 | $ 19,480,072 | $ 66,754 | $ 6,760,727 | $ 1,828,222 | $ 3,793,517 |
| **LIABILITIES AND FUND BALANCES** | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ - | $ - | $ - | $ - | $ - | $ - |
| Accrued payroll | - | - | - | - | - | - |
| Due to other funds | - | - | 14,780 | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Loaned securities | - | - | - | - | - | - |
| Deferred revenue and other liabilities | 21,754 | 434,550 | 157 | 285,083 | 27,597 | 179,111 |
| Total Liabilities | 21,754 | 434,550 | 14,937 | 285,083 | 27,597 | 179,111 |
| Fund balances: | | | | | | |
| Nonspendable | - | - | - | - | - | - |
| Restricted | 159,195 | 19,045,522 | 51,817 | 6,475,644 | 1,800,625 | 3,614,406 |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Total Fund Balances | 159,195 | 19,045,522 | 51,817 | 6,475,644 | 1,800,625 | 3,614,406 |
| Total Liabilities and Fund Balances | $ 180,949 | $ 19,480,072 | $ 66,754 | $ 6,760,727 | $ 1,828,222 | $ 3,793,517 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2012
(With comparative totals for June 30, 2011)
(Continued)

| | Whitney Town | Winchester Town | Totals 2012 | Totals 2011 |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and investments: | | | | |
| In custody of the County Treasurer | $ 217,930 | $ 2,751,965 | $ 674,575,825 | $ 692,099,425 |
| In custody of other officials | - | - | 2,387,815 | 1,874,854 |
| Loaned securities | - | - | 128,238,992 | 82,630,220 |
| Accounts receivable | - | - | 1,864,552 | 2,626,576 |
| Interest receivable | - | - | 1,271,155 | 1,898,020 |
| Taxes receivable, delinquent | 26,624 | 92,841 | 6,368,765 | 7,843,097 |
| Special assessments receivable | - | - | 1,048,882 | 1,242,520 |
| Due from other funds | - | - | 19,312,735 | 27,877,217 |
| Due from other governmental units | 111,606 | 2,274,312 | 106,054,360 | 105,257,375 |
| Total Assets | $ 356,160 | $ 5,119,118 | $ 941,123,081 | $ 923,349,304 |
| **LIABILITIES AND FUND BALANCES** | | | | |
| Liabilities: | | | | |
| Accounts payable | $ - | $ - | $ 42,924,187 | $ 39,083,773 |
| Accrued payroll | - | - | 5,467,134 | 15,396,235 |
| Due to other funds | - | - | 87,235,284 | 92,069,467 |
| Due to other governmental units | - | - | 64,481,475 | 47,499,006 |
| Loaned securities | - | - | 131,490,511 | 86,284,667 |
| Deferred revenue and other liabilities | 23,973 | 85,911 | 26,863,576 | 32,331,533 |
| Total Liabilities | 23,973 | 85,911 | 358,462,167 | 312,664,681 |
| Fund balances: | | | | |
| Nonspendable | - | - | 3,100,000 | 3,100,000 |
| Restricted | 332,187 | 5,033,207 | 367,113,974 | 380,864,114 |
| Committed | - | - | 11,787,431 | 11,917,727 |
| Assigned | - | - | 200,659,509 | 214,802,782 |
| Total Fund Balances | 332,187 | 5,033,207 | 582,660,914 | 610,684,623 |
| Total Liabilities and Fund Balances | $ 356,160 | $ 5,119,118 | $ 941,123,081 | $ 923,349,304 |

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2012
(With comparative totals for the fiscal year ended June 30, 2011)

| | HUD and State Housing Grants | Road | County Grants | Cooperative Extension | LVMPD Forfeitures | Detention Services |
|---|---|---|---|---|---|---|
| Revenues: | | | | | | |
| Taxes | $ - | $ - | $ - | $ 5,621,714 | $ - | $ - |
| Special assessments | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental revenue | 20,870,933 | 22,685,115 | 21,115,960 | - | - | - |
| Charges for services | - | 2,570,174 | - | - | - | 5,077,693 |
| Fines and forfeitures | - | - | - | - | 1,780,192 | - |
| Interest | 50,191 | 325,975 | 387,700 | 143,656 | 88,030 | 660,287 |
| Other | - | 138,411 | 206,061 | - | - | 309,699 |
| Total revenues | 20,921,124 | 25,719,675 | 21,709,721 | 5,765,370 | 1,868,222 | 6,047,679 |
| Expenditures: | | | | | | |
| Salaries and wages | 658,665 | 10,301,834 | 5,008,392 | - | - | 84,527,992 |
| Employee benefits | 245,592 | 5,323,453 | 1,639,632 | - | - | 50,605,688 |
| Services and supplies | 16,550,947 | 8,232,170 | 23,262,230 | 3,185,476 | 785,509 | 40,499,934 |
| Capital outlay | - | 1,230,385 | 1,405,336 | - | 556,066 | 5,567,687 |
| Total expenditures | 17,455,204 | 25,087,842 | 31,315,590 | 3,185,476 | 1,341,575 | 181,201,301 |
| Excess (deficiency) of revenues over (under) expenditures | 3,465,920 | 631,833 | (9,605,869) | 2,579,894 | 526,647 | (175,153,622) |
| Other financing sources (uses): | | | | | | |
| Transfers from other funds | - | 955,584 | 8,548,774 | - | 218,498 | 159,684,835 |
| Transfers to other funds | (681,756) | - | (2,127,110) | - | - | - |
| Total other financing sources (uses) | (681,756) | 955,584 | 6,421,664 | - | 218,498 | 159,684,835 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 2,784,164 | 1,587,417 | (3,184,205) | 2,579,894 | 745,145 | (15,468,787) |
| Fund balance: | | | | | | |
| Beginning of year | 1,005,916 | 26,516,969 | 26,300,188 | 8,843,661 | 7,907,676 | 48,899,594 |
| End of year | $ 3,790,080 | $ 28,104,386 | $ 23,115,983 | $ 11,423,555 | $ 8,652,821 | $ 33,430,807 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2012
(With comparative totals for the fiscal year ended June 30, 2011)
(Continued)

| | Forensic Services | General Purpose | Subdivision Park Fees | Master Transportation Plan | Special Ad Valorem Distribution | Law Library |
|---|---|---|---|---|---|---|
| Revenues: | | | | | | |
| Taxes | $ - | $ - | $ - | $ 41,757,441 | $ 27,952,397 | $ - |
| Special assessments | - | - | - | - | - | - |
| Licenses and permits | - | 7,292,950 | 1,637,814 | 6,700,196 | - | - |
| Intergovernmental revenue | 524,917 | - | - | 243,554,535 | - | - |
| Charges for services | 211,921 | 1,428,495 | - | - | - | 854,740 |
| Fines and forfeitures | - | 20,800 | - | - | - | 33,078 |
| Interest | 25,461 | 103,909 | 363,676 | 285,990 | 142,255 | 4,283 |
| Other | - | 636,161 | 122,303 | - | - | - |
| Total revenues | 762,299 | 9,482,315 | 2,123,793 | 292,298,162 | 28,094,652 | 892,101 |
| Expenditures: | | | | | | |
| Salaries and wages | - | 1,103,014 | - | - | - | 381,081 |
| Employee benefits | - | 560,871 | - | - | - | 180,881 |
| Services and supplies | 455,347 | 7,459,459 | 382,357 | 199,916,265 | 17,578,076 | 340,354 |
| Capital outlay | 15,140 | 171,010 | - | - | - | - |
| Total expenditures | 470,487 | 9,294,354 | 382,357 | 199,916,265 | 17,578,076 | 902,316 |
| Excess (deficiency) of revenues over (under) expenditures | 291,812 | 187,961 | 1,741,436 | 92,381,897 | 10,516,576 | (10,215) |
| Other financing sources (uses): | | | | | | |
| Transfers from other funds | - | 76,606 | - | - | - | - |
| Transfers to other funds | - | (32,638) | (211,650) | (92,381,897) | (10,516,576) | - |
| Total other financing sources (uses) | - | 43,968 | (211,650) | (92,381,897) | (10,516,576) | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 291,812 | 231,929 | 1,529,786 | - | - | (10,215) |
| Fund balance: | | | | | | |
| Beginning of year | 1,674,932 | 6,701,058 | 18,796,311 | - | - | 331,612 |
| End of year | $ 1,966,744 | $ 6,932,987 | $ 20,326,097 | $ - | $ - | $ 321,397 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2012
(With comparative totals for the fiscal year ended June 30, 2011)
(Continued)

| | Special Ad Valorem Redistribution | Court Education Program | Citizen Review Board Administration | Justice Court Administrative Assessment | Specialty Courts | District Attorney Family Support |
|---|---|---|---|---|---|---|
| Revenues: | | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - | $ - |
| Special assessments | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental revenue | 4,091,808 | 155,569 | 81,640 | 3,714,293 | 2,850,388 | 19,012,644 |
| Charges for services | - | 705,959 | - | - | 419,455 | 361,918 |
| Fines and forfeitures | - | - | - | - | - | - |
| Interest | 37,362 | 11,182 | 676 | 147,049 | 11,435 | 36,543 |
| Other | - | - | - | - | - | 4,852 |
| Total revenues | 4,129,170 | 872,710 | 82,316 | 3,861,342 | 3,281,278 | 19,415,957 |
| Expenditures: | | | | | | |
| Salaries and wages | - | 530,305 | 144,405 | - | 369,749 | 13,657,725 |
| Employee benefits | - | 259,635 | 50,932 | - | 189,702 | 5,933,329 |
| Services and supplies | 3,122,831 | 307,843 | 22,959 | 965,143 | 4,321,013 | 8,632,088 |
| Capital outlay | - | - | - | 382,107 | - | 51,542 |
| Total expenditures | 3,122,831 | 1,097,783 | 218,296 | 1,347,250 | 4,880,464 | 28,274,684 |
| Excess (deficiency) of revenues over (under) expenditures | 1,006,339 | (225,073) | (135,980) | 2,514,092 | (1,599,186) | (8,858,727) |
| Other financing sources (uses): | | | | | | |
| Transfers from other funds | 10,516,576 | 429,509 | 160,984 | - | 274,000 | 7,050,400 |
| Transfers to other funds | (11,522,915) | (174,000) | - | (2,076,531) | (116,317) | - |
| Total other financing sources (uses) | (1,006,339) | 255,509 | 160,984 | (2,076,531) | 157,683 | 7,050,400 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | - | 30,436 | 25,004 | 437,561 | (1,441,503) | (1,808,327) |
| Fund balance: | | | | | | |
| Beginning of year | - | 694,695 | 223 | 11,352,327 | 2,062,528 | 4,413,879 |
| End of year | $ - | $ 725,131 | $ 25,227 | $ 11,789,888 | $ 621,025 | $ 2,605,552 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2012
(With comparative totals for the fiscal year ended June 30, 2011)
(Continued)

| | Personnel Services | Federal Nuclear Waste Grant | Wetlands Park | Boat Safety | District Attorney Check Restitution | Air Quality Management |
|---|---|---|---|---|---|---|
| Revenues: | | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - | $ - |
| Special assessments | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | 7,518,245 |
| Intergovernmental revenue | - | 223,630 | - | 54,804 | - | 3,899,816 |
| Charges for services | 163,052 | - | - | - | 2,604,968 | 63,030 |
| Fines and forfeitures | - | - | - | - | - | 17,500 |
| Interest | (91) | 10,167 | 39,493 | (126) | 63,622 | 81,027 |
| Other | - | - | 72 | - | - | 11,119 |
| Total revenues | 162,961 | 233,797 | 39,565 | 54,678 | 2,668,590 | 11,590,737 |
| Expenditures: | | | | | | |
| Salaries and wages | 102,622 | 455,951 | 78,437 | - | 1,799,486 | 6,050,980 |
| Employee benefits | 58,285 | 153,811 | 41,104 | - | 884,702 | 2,728,446 |
| Services and supplies | 2,054 | 165,100 | 61,928 | 60,405 | 418,021 | 1,921,685 |
| Capital outlay | - | - | - | - | - | 242,551 |
| Total expenditures | 162,961 | 774,862 | 181,469 | 60,405 | 3,102,209 | 10,943,662 |
| Excess (deficiency) of revenues over (under) expenditures | - | (541,065) | (141,904) | (5,727) | (433,619) | 647,075 |
| Other financing sources (uses): | | | | | | |
| Transfers from other funds | - | - | - | - | - | - |
| Transfers to other funds | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | - | (541,065) | (141,904) | (5,727) | (433,619) | 647,075 |
| Fund balance: | | | | | | |
| Beginning of year | - | 1,498,391 | 3,302,357 | 24,637 | 5,520,780 | 5,206,266 |
| End of year | $ - | $ 957,326 | $ 3,160,453 | $ 18,910 | $ 5,087,161 | $ 5,853,341 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2012
(With comparative totals for the fiscal year ended June 30, 2011)
(Continued)

| | Air Quality Transportation Tax | Technology Fees | Entitlements | Police Sales Tax Distribution | LVMPD Police Sales Tax | LVMPD Shared State Forfeitures |
|---|---|---|---|---|---|---|
| Revenues: | | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - | $ - |
| Special assessments | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental revenue | 6,017,013 | - | 15,147,146 | 75,200,820 | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - | 1,105,598 |
| Interest | 126,559 | 45,266 | 480,421 | 20,887 | 1,545,083 | 2,292 |
| Other | - | - | 7,447 | - | 132,611 | 125,297 |
| Total revenues | 6,143,572 | 45,266 | 15,635,014 | 75,221,707 | 1,677,694 | 1,233,187 |
| Expenditures: | | | | | | |
| Salaries and wages | 1,961,050 | 615,904 | 4,482,847 | - | 35,999,362 | 55,557 |
| Employee benefits | 1,003,259 | 303,825 | 2,171,962 | - | 19,102,677 | 20,795 |
| Services and supplies | 1,010,415 | 1,759,389 | 2,887,591 | 19,888,799 | 2,191,899 | 938,337 |
| Capital outlay | - | 21,926 | - | - | 139,632 | - |
| Total expenditures | 3,974,724 | 2,701,044 | 9,542,400 | 19,888,799 | 57,433,570 | 1,014,689 |
| Excess (deficiency) of revenues over (under) expenditures | 2,168,848 | (2,655,778) | 6,092,614 | 55,332,908 | (55,755,876) | 218,498 |
| Other financing sources (uses): | | | | | | |
| Transfers from other funds | - | 2,228,960 | - | - | 55,332,908 | - |
| Transfers to other funds | - | - | (2,248,734) | (55,332,908) | - | (218,498) |
| Total other financing sources (uses) | - | 2,228,960 | (2,248,734) | (55,332,908) | 55,332,908 | (218,498) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 2,168,848 | (426,818) | 3,843,880 | - | (422,968) | - |
| Fund balance: | | | | | | |
| Beginning of year | 10,251,746 | 4,473,912 | 34,354,232 | - | 140,176,855 | - |
| End of year | $ 12,420,594 | $ 4,047,094 | $ 38,198,112 | $ - | $ 139,753,887 | $ - |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2012
(With comparative totals for the fiscal year ended June 30, 2011)
(Continued)

| | Fort Mohave Valley Development | Clark County Redevelopment Agency | Habitat Conservation | Child Welfare | Medical Assistance to Indigent Persons | Emergency 9-1-1 System |
|---|---|---|---|---|---|---|
| Revenues: | | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ 56,213,198 | $ 2,074,889 |
| Special assessments | - | - | - | - | - | - |
| Licenses and permits | 1,000 | - | 968,199 | - | - | - |
| Intergovernmental revenue | - | - | 2,650,781 | 71,842,099 | - | - |
| Charges for services | - | - | - | 128,309 | - | - |
| Fines and forfeitures | - | - | - | - | - | - |
| Interest | 143,027 | - | 733,940 | 180,096 | 206,576 | 5,484 |
| Other | 24,390 | - | 9 | 97,902 | 1,415,953 | 2,185 |
| Total revenues | 168,417 | - | 4,352,929 | 72,248,406 | 57,835,727 | 2,082,558 |
| Expenditures: | | | | | | |
| Salaries and wages | 66,012 | - | 1,267,025 | 15,807,350 | - | 1,841,863 |
| Employee benefits | 30,472 | - | 601,146 | 6,074,483 | - | 706,521 |
| Services and supplies | 95,236 | - | 1,998,367 | 47,673,153 | 57,282,357 | 315 |
| Capital outlay | - | - | - | - | - | - |
| Total expenditures | 191,720 | - | 3,866,538 | 69,554,986 | 57,282,357 | 2,548,699 |
| Excess (deficiency) of revenues over (under) expenditures | (23,303) | - | 486,391 | 2,693,420 | 553,370 | (466,141) |
| Other financing sources (uses): | | | | | | |
| Transfers from other funds | - | - | - | - | - | - |
| Transfers to other funds | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (23,303) | - | 486,391 | 2,693,420 | 553,370 | (466,141) |
| Fund balance: | | | | | | |
| Beginning of year | 11,495,278 | - | 57,676,070 | 3,096,274 | 1,091,507 | 979,515 |
| End of year | $ 11,471,975 | $ - | $ 58,162,461 | $ 5,789,694 | $ 1,644,877 | $ 513,374 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2012
(With comparative totals for the fiscal year ended June 30, 2011)
(Continued)

| | Tax Receiver | County Donations | Fire Prevention Bureau | LVMPD Seized Funds | County Licensing Applications | Satellite Detention Center |
|---|---|---|---|---|---|---|
| Revenues: | | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - | $ - |
| Special assessments | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental revenue | - | - | - | - | - | - |
| Charges for services | - | 22,820 | 3,430,506 | - | - | - |
| Fines and forfeitures | - | - | - | - | - | - |
| Interest | 27,462 | 16,466 | 49,062 | 23,108 | 64,408 | 401,884 |
| Other | 2,301,288 | 148,642 | 3,584 | - | 16,040 | 826 |
| Total revenues | 2,328,750 | 187,928 | 3,483,152 | 23,108 | 80,448 | 402,710 |
| Expenditures: | | | | | | |
| Salaries and wages | - | 1,746 | 5,883,309 | - | - | - |
| Employee benefits | - | - | 3,303,757 | - | - | - |
| Services and supplies | 546,222 | 117,456 | 662,164 | 2,279 | 15,403 | 12,724,593 |
| Capital outlay | - | - | - | - | - | - |
| Total expenditures | 546,222 | 119,202 | 9,849,230 | 2,279 | 15,403 | 12,724,593 |
| Excess (deficiency) of revenues over (under) expenditures | 1,782,528 | 68,726 | (6,366,078) | 20,829 | 65,045 | (12,321,883) |
| Other financing sources (uses): | | | | | | |
| Transfers from other funds | - | - | 4,000,000 | - | - | 6,000,000 |
| Transfers to other funds | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | 4,000,000 | - | - | 6,000,000 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 1,782,528 | 68,726 | (2,366,078) | 20,829 | 65,045 | (6,321,883) |
| Fund balance: | | | | | | |
| Beginning of year | 1,625,332 | 1,235,795 | 5,227,352 | 94,869 | 1,244,455 | 42,909,797 |
| End of year | $ 3,407,860 | $ 1,304,521 | $ 2,861,274 | $ 115,698 | $ 1,309,500 | $ 36,587,914 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2012
(With comparative totals for the fiscal year ended June 30, 2011)
(Continued)

| | Special Improvement District Administration | Special Assessment Maintenance | Veterinary Service | Justice Court Bail | Southern Nevada Area Communications Council | Court Collection Fees |
|---|---|---|---|---|---|---|
| Revenues: | | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - | $ - |
| Special assessments | - | 1,288,360 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental revenue | - | - | - | - | 216,171 | - |
| Charges for services | 463,864 | - | 96,758 | 5,622,667 | - | 2,272,487 |
| Fines and forfeitures | - | - | - | - | - | - |
| Interest | 7,310 | 30,977 | 372 | 96,958 | 88,280 | 77,911 |
| Other | - | 77,090 | 38,115 | - | 1,939,500 | 53,644 |
| Total revenues | 471,174 | 1,396,427 | 135,245 | 5,719,625 | 2,243,951 | 2,404,042 |
| Expenditures: | | | | | | |
| Salaries and wages | 239,434 | - | 12,230 | - | 152,824 | 518,404 |
| Employee benefits | 129,723 | - | 312 | - | 70,082 | 261,454 |
| Services and supplies | 39,441 | 1,054,517 | 138,678 | 7,588,296 | 777,363 | 1,197,295 |
| Capital outlay | - | - | - | - | 2,311,954 | 8,215 |
| Total expenditures | 408,598 | 1,054,517 | 151,220 | 7,588,296 | 3,312,223 | 1,985,368 |
| Excess (deficiency) of revenues over (under) expenditures | 62,576 | 341,910 | (15,975) | (1,868,671) | (1,068,272) | 418,674 |
| Other financing sources (uses): | | | | | | |
| Transfers from other funds | - | - | - | - | - | - |
| Transfers to other funds | - | - | - | (280,554) | - | - |
| Total other financing sources (uses) | - | - | - | (280,554) | - | - |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 62,576 | 341,910 | (15,975) | (2,149,225) | (1,068,272) | 418,674 |
| Fund balance: | | | | | | |
| Beginning of year | 772,118 | 1,962,125 | 119,460 | 6,436,676 | 7,611,460 | 5,577,119 |
| End of year | $ 834,694 | $ 2,304,035 | $ 103,485 | $ 4,287,451 | $ 6,543,188 | $ 5,995,793 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2012
(With comparative totals for the fiscal year ended June 30, 2011)
(Continued)

| | In-Transit | American Recovery and Reinvestment Act | District Court Special Filing Fees | Bunkerville Town | Clark County Fire Service District | Enterprise Town |
|---|---|---|---|---|---|---|
| Revenues: | | | | | | |
| Taxes | $ - | $ - | $ - | $ 5,266 | $ 62,146,976 | $ 10,748,443 |
| Special assessments | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | 750,520 |
| Intergovernmental revenue | - | 5,240,276 | - | 533,860 | 39,969,580 | 3,085,901 |
| Charges for services | - | - | 7,221,690 | - | - | - |
| Fines and forfeitures | - | - | - | - | - | - |
| Interest | 714,025 | 51,187 | 128,615 | - | - | - |
| Other | 257,787 | 63,038 | 5,905 | - | 4 | - |
| Total revenues | 971,812 | 5,354,501 | 7,356,210 | 539,126 | 102,116,560 | 14,584,864 |
| Expenditures: | | | | | | |
| Salaries and wages | - | 344,297 | 2,578,128 | - | - | - |
| Employee benefits | - | 100,341 | 1,371,701 | - | - | - |
| Services and supplies | 8,386 | 2,393,179 | 694,238 | - | - | - |
| Capital outlay | - | 2,410,635 | 7,118,079 | - | - | - |
| Total expenditures | 8,386 | 5,248,452 | 11,762,146 | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | 963,426 | 106,049 | (4,405,936) | 539,126 | 102,116,560 | 14,584,864 |
| Other financing sources (uses): | | | | | | |
| Transfers from other funds | - | - | - | 9,233 | - | 1,162,376 |
| Transfers to other funds | - | - | - | (584,818) | (116,099,900) | (16,727,597) |
| Total other financing sources (uses) | - | - | - | (575,585) | (116,099,900) | (15,565,221) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 963,426 | 106,049 | (4,405,936) | (36,459) | (13,983,340) | (980,357) |
| Fund balance: | | | | | | |
| Beginning of year | 7,342,701 | 2,714,693 | 11,360,785 | 135,909 | 20,592,271 | 3,359,475 |
| End of year | $ 8,306,127 | $ 2,820,742 | $ 6,954,849 | $ 99,450 | $ 6,608,931 | $ 2,379,118 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2012
(With comparative totals for the fiscal year ended June 30, 2011)
(Continued)

| | Indian Springs Town | Laughlin Town | Moapa Town | Moapa Valley Town | Moapa Valley Fire District | Mt. Charleston Town |
|---|---|---|---|---|---|---|
| Revenues: | | | | | | |
| Taxes | $ 2,313 | $ 3,010,419 | $ 61,052 | $ 33,921 | $ - | $ 9,239 |
| Special assessments | - | - | - | - | - | - |
| Licenses and permits | 9,900 | 1,222,170 | 1,319 | 5,130 | - | 1,410 |
| Intergovernmental revenue | - | 6,005,711 | - | 720,728 | 695,366 | - |
| Charges for services | - | - | - | - | 966 | - |
| Fines and forfeitures | - | - | - | - | - | - |
| Interest | - | 132,601 | - | - | 56,343 | - |
| Other | - | 66,134 | - | - | 80 | - |
| Total revenues | 12,213 | 10,437,035 | 62,371 | 759,779 | 752,755 | 10,649 |
| Expenditures: | | | | | | |
| Salaries and wages | - | 4,981,969 | 20,822 | - | 69,621 | - |
| Employee benefits | - | 2,659,504 | 528 | - | 21,367 | - |
| Services and supplies | - | 609,513 | 7,127 | - | 281,559 | - |
| Capital outlay | - | - | - | - | 45,090 | - |
| Total expenditures | - | 8,250,986 | 28,477 | - | 417,637 | - |
| Excess (deficiency) of revenues over (under) expenditures | 12,213 | 2,186,049 | 33,894 | 759,779 | 335,118 | 10,649 |
| Other financing sources (uses): | | | | | | |
| Transfers from other funds | - | - | - | 32,681 | - | - |
| Transfers to other funds | (11,288) | (1,283,936) | (26,775) | (711,463) | - | (10,842) |
| Total other financing sources (uses) | (11,288) | (1,283,936) | (26,775) | (678,782) | - | (10,842) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 925 | 902,113 | 7,119 | 80,997 | 335,118 | (193) |
| Fund balance: | | | | | | |
| Beginning of year | 2,690 | 6,969,845 | 17,752 | 195,185 | 3,900,177 | 1,014 |
| End of year | $ 3,615 | $ 7,871,958 | $ 24,871 | $ 276,182 | $ 4,235,295 | $ 821 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2012
(With comparative totals for the fiscal year ended June 30, 2011)
(Continued)

| | Mt. Charleston Fire District | Paradise Town | Searchlight Town | Spring Valley Town | Summerlin Town | Sunrise Manor Town |
|---|---|---|---|---|---|---|
| Revenues: | | | | | | |
| Taxes | $ 409,333 | $ 24,240,332 | $ 4,401 | $ 9,751,835 | $ 3,208,895 | $ 4,437,141 |
| Special assessments | - | - | - | - | - | - |
| Licenses and permits | - | 8,293,368 | 21,240 | 211,950 | 307,250 | 1,093,226 |
| Intergovernmental revenue | 132,028 | 58,015,623 | 375,846 | 16,247,431 | 131,720 | 7,992,116 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - | - |
| Interest | 3,088 | - | - | - | - | - |
| Other | 100,558 | - | - | - | - | - |
| Total revenues | 645,007 | 90,549,323 | 401,487 | 26,211,216 | 3,647,865 | 13,522,483 |
| Expenditures: | | | | | | |
| Salaries and wages | - | - | - | - | - | - |
| Employee benefits | - | - | - | - | - | - |
| Services and supplies | 1,050,015 | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total expenditures | 1,050,015 | - | - | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | (405,008) | 90,549,323 | 401,487 | 26,211,216 | 3,647,865 | 13,522,483 |
| Other financing sources (uses): | | | | | | |
| Transfers from other funds | 470,000 | 1,662,098 | - | 1,494,770 | 142,766 | 359,069 |
| Transfers to other funds | - | (91,720,000) | (441,251) | (26,500,000) | (4,000,000) | (13,500,000) |
| Total other financing sources (uses) | 470,000 | (90,057,902) | (441,251) | (25,005,230) | (3,857,234) | (13,140,931) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 64,992 | 491,421 | (39,764) | 1,205,986 | (209,369) | 381,552 |
| Fund balance: | | | | | | |
| Beginning of year | 94,203 | 18,554,101 | 91,581 | 5,269,658 | 2,009,994 | 3,232,854 |
| End of year | $ 159,195 | $ 19,045,522 | $ 51,817 | $ 6,475,644 | $ 1,800,625 | $ 3,614,406 |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2012
(With comparative totals for the fiscal year ended June 30, 2011)
(Continued)

| | Whitney Town | Winchester Town | Totals 2012 | Totals 2011 |
|---|---|---|---|---|
| Revenues: | | | | |
| Taxes | $ 1,031,785 | $ 2,580,500 | $ 255,301,490 | $ 242,578,104 |
| Special assessments | - | - | 1,288,360 | 1,098,316 |
| Licenses and permits | 59,910 | 625,621 | 36,721,418 | 34,934,133 |
| Intergovernmental revenue | 628,867 | 12,826,255 | 666,511,390 | 689,123,659 |
| Charges for services | - | - | 33,721,472 | 39,085,818 |
| Fines and forfeitures | - | - | 2,957,168 | 2,267,512 |
| Interest | - | - | 8,479,440 | 9,270,827 |
| Other | - | - | 8,306,707 | 7,270,877 |
| Total revenues | 1,720,562 | 16,032,376 | 1,013,287,445 | 1,025,629,246 |
| Expenditures: | | | | |
| Salaries and wages | - | - | 202,070,392 | 206,703,553 |
| Employee benefits | - | - | 106,789,972 | 102,568,003 |
| Services and supplies | - | - | 504,282,776 | 514,585,480 |
| Capital outlay | - | - | 21,677,355 | 27,514,111 |
| Total expenditures | - | - | 834,820,495 | 851,371,147 |
| Excess (deficiency) of revenues over (under) expenditures | 1,720,562 | 16,032,376 | 178,466,950 | 174,258,099 |
| Other financing sources (uses): | | | | |
| Transfers from other funds | 61,963 | 337,413 | 261,210,003 | 261,466,609 |
| Transfers to other funds | (1,660,708) | (16,500,000) | (467,700,662) | (468,856,718) |
| Total other financing sources (uses) | (1,598,745) | (16,162,587) | (206,490,659) | (207,390,109) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | 121,817 | (130,211) | (28,023,709) | (33,132,010) |
| Fund balance: | | | | |
| Beginning of year | 210,370 | 5,163,418 | 610,684,623 | 643,816,633 |
| End of year | $ 332,187 | $ 5,033,207 | $ 582,660,914 | $ 610,684,623 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Intergovernmental revenue | $ 51,687,161 | $ 51,687,161 | $ 20,870,933 | $ (30,816,228) | $ 30,879,710 |
| Interest | 10,000 | 10,000 | 50,191 | 40,191 | 29,573 |
| Total revenues | 51,697,161 | 51,697,161 | 20,921,124 | (30,776,037) | 30,909,283 |
| Expenditures: | | | | | |
| Salaries and wages | 655,563 | 963,135 | 658,665 | (304,470) | 649,899 |
| Employee benefits | 284,390 | 422,632 | 245,592 | (177,040) | 290,228 |
| Services and supplies | 47,129,421 | 46,683,607 | 16,550,947 | (30,132,660) | 28,671,253 |
| Capital outlay | - | - | - | - | - |
| Total expenditures | 48,069,374 | 48,069,374 | 17,455,204 | (30,614,170) | 29,611,380 |
| Other financing uses: | | | | | |
| Transfers to other funds | 5,492,179 | 5,492,179 | 681,756 | (4,810,423) | 1,863,485 |
| Total expenditures and other financing uses | 53,561,553 | 53,561,553 | 18,136,960 | (35,424,593) | 31,474,865 |
| Excess (deficiency) of revenues over (under) expenditures and other financing uses | (1,864,392) | (1,864,392) | 2,784,164 | 4,648,556 | (565,582) |
| Fund balance: | | | | | |
| Beginning of year | 1,864,392 | 1,864,392 | 1,005,916 | (858,476) | 1,571,498 |
| End of year | $ - | $ - | $ 3,790,080 | $ 3,790,080 | $ 1,005,916 |

Clark County, Nevada
Road
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Intergovernmental revenue | $ 23,179,359 | $ 23,179,359 | $ 22,685,115 | $ (494,244) | $ 22,886,812 |
| Charges for services | 1,630,000 | 1,630,000 | 2,570,174 | 940,174 | 1,791,717 |
| Interest | 30,000 | 30,000 | 325,975 | 295,975 | 328,283 |
| Other | 170,000 | 170,000 | 138,411 | (31,589) | 227,345 |
| Total revenues | 25,009,359 | 25,009,359 | 25,719,675 | 710,316 | 25,234,157 |
| Other financing sources: | | | | | |
| Transfers from other funds | 955,584 | 955,584 | 955,584 | - | 927,750 |
| Total revenues and other financing sources | 25,964,943 | 25,964,943 | 26,675,259 | 710,316 | 26,161,907 |
| Expenditures: | | | | | |
| Salaries and wages | 10,791,926 | 10,791,926 | 10,301,834 | (490,092) | 10,380,263 |
| Employee benefits | 4,954,094 | 4,954,094 | 5,323,453 | 369,359 | 5,082,580 |
| Services and supplies | 11,240,226 | 11,240,226 | 8,232,170 | (3,008,056) | 7,563,651 |
| Capital outlay | 4,456,789 | 4,456,789 | 1,230,385 | (3,226,404) | 781,824 |
| Total expenditures | 31,443,035 | 31,443,035 | 25,087,842 | (6,355,193) | 23,808,318 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures | (5,478,092) | (5,478,092) | 1,587,417 | 7,065,509 | 2,353,589 |
| Fund balance: | | | | | |
| Beginning of year | 24,274,488 | 24,274,488 | 26,516,969 | 2,242,481 | 24,163,380 |
| End of year | $ 18,796,396 | $ 18,796,396 | $ 28,104,386 | $ 9,307,990 | $ 26,516,969 |

Clark County, Nevada
County Grants
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Intergovernmental revenue | $ 57,180,860 | $ 57,114,361 | $ 21,115,960 | $ (35,998,401) | $ 34,964,154 |
| Interest | 17,286 | 33,785 | 387,700 | 353,915 | 419,299 |
| Other | 50,000 | 100,000 | 206,061 | 106,061 | 32,282 |
| Total revenues | 57,248,146 | 57,248,146 | 21,709,721 | (35,538,425) | 35,415,735 |
| Other financing sources: | | | | | |
| Transfers from other funds | 12,334,721 | 11,304,721 | 8,548,774 | (2,755,947) | 14,308,407 |
| Total revenues and other financing sources | 69,582,867 | 68,552,867 | 30,258,495 | (38,294,372) | 49,724,142 |
| Expenditures: | | | | | |
| Salaries and wages | 6,469,077 | 6,394,859 | 5,008,392 | (1,386,467) | 5,195,620 |
| Employee benefits | 2,483,118 | 2,467,656 | 1,639,632 | (828,024) | 2,228,315 |
| Services and supplies | 85,909,775 | 72,875,493 | 23,262,230 | (49,613,263) | 33,196,596 |
| Capital outlay | - | 9,966,852 | 1,405,336 | (8,561,516) | 2,213,976 |
| Total expenditures | 94,861,970 | 91,704,860 | 31,315,590 | (60,389,270) | 42,834,507 |
| Transfers to other funds | - | 2,127,110 | 2,127,110 | - | - |
| Total expenditures and other financing uses | 94,861,970 | 93,831,970 | 33,442,700 | (60,389,270) | 42,834,507 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures | (25,279,103) | (25,279,103) | (3,184,205) | 22,094,898 | 6,889,635 |
| Fund balance: | | | | | |
| Beginning of year | 25,279,103 | 25,279,103 | 26,300,188 | 1,021,085 | 19,410,553 |
| End of year | $ - | $ - | $ 23,115,983 | $ 23,115,983 | $ 26,300,188 |

Clark County, Nevada
Cooperative Extension
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 5,619,085 | $ 5,619,085 | $ 5,621,714 | $ 2,629 | $ 6,139,969 |
| Interest | 25,000 | 25,000 | 143,656 | 118,656 | 130,762 |
| Total revenues | 5,644,085 | 5,644,085 | 5,765,370 | 121,285 | 6,270,731 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | - | - | - | - |
| Total revenues and other financing sources | 5,644,085 | 5,644,085 | 5,765,370 | 121,285 | 6,270,731 |
| Expenditures: | | | | | |
| Services and supplies | 11,524,372 | 11,524,372 | 3,185,476 | (8,338,896) | 4,479,115 |
| Total expenditures | 11,524,372 | 11,524,372 | 3,185,476 | (8,338,896) | 4,479,115 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures | (5,880,287) | (5,880,287) | 2,579,894 | 8,460,181 | 1,791,616 |
| Fund balance: | | | | | |
| Beginning of year | 5,880,287 | 5,880,287 | 8,843,661 | 2,963,374 | 7,052,045 |
| End of year | $ - | $ - | $ 11,423,555 | $ 11,423,555 | $ 8,843,661 |

Clark County, Nevada
LVMPD Forfeitures
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Fines and forfeitures | $ 1,000,000 | $ 1,000,000 | $ 1,780,192 | $ 780,192 | $ 1,021,623 |
| Interest | 200,000 | 200,000 | 88,030 | (111,970) | 124,168 |
| Other | - | - | - | - | - |
| Total revenues | 1,200,000 | 1,200,000 | 1,868,222 | 668,222 | 1,145,791 |
| Other financing sources: | | | | | |
| Transfers from other funds | 361,000 | 361,000 | 218,498 | (142,502) | 308,917 |
| Total revenues and other financing sources | 1,561,000 | 1,561,000 | 2,086,720 | 525,720 | 1,454,708 |
| Expenditures: | | | | | |
| Services and supplies | 2,980,400 | 2,980,400 | 785,509 | (2,194,891) | 267,559 |
| Capital outlay | 2,000,000 | 2,000,000 | 556,066 | (1,443,934) | 4,262,142 |
| Total expenditures | 4,980,400 | 4,980,400 | 1,341,575 | (3,638,825) | 4,529,701 |
| Deficiency of revenues and other financing sources under expenditures | (3,419,400) | (3,419,400) | 745,145 | 4,164,545 | (3,074,993) |
| Fund balance: | | | | | |
| Beginning of year | 4,795,469 | 4,795,469 | 7,907,676 | 3,112,207 | 10,982,669 |
| End of year | $ 1,376,069 | $ 1,376,069 | $ 8,652,821 | $ 7,276,752 | $ 7,907,676 |

Clark County, Nevada
Detention Services
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Charges for services | $ 2,023,000 | $ 1,853,000 | $ 5,077,693 | $ 3,224,693 | $ 4,858,445 |
| Interest | 200,000 | 200,000 | 660,287 | 460,287 | 782,267 |
| Other | 1,068,000 | 1,238,000 | 309,699 | (928,301) | 1,003,716 |
| Total revenues | 3,291,000 | 3,291,000 | 6,047,679 | 2,756,679 | 6,644,428 |
| Other financing sources: | | | | | |
| Transfers from other funds | 159,684,835 | 159,684,835 | 159,684,835 | - | 168,089,300 |
| Total revenues and other financing sources | 162,975,835 | 162,975,835 | 165,732,514 | 2,756,679 | 174,733,728 |
| Expenditures: | | | | | |
| Salaries and wages | 84,754,714 | 84,729,714 | 84,527,992 | (201,722) | 87,306,681 |
| Employee benefits | 52,840,479 | 52,860,479 | 50,605,688 | (2,254,791) | 44,556,467 |
| Services and supplies | 40,693,159 | 40,698,159 | 40,499,934 | (198,225) | 38,949,300 |
| Capital outlay | 10,250,000 | 10,250,000 | 5,567,687 | (4,682,313) | 75,884 |
| Total expenditures | 188,538,352 | 188,538,352 | 181,201,301 | (7,337,051) | 170,888,332 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures | (25,562,517) | (25,562,517) | (15,468,787) | 10,093,730 | 3,845,396 |
| Fund balance: | | | | | |
| Beginning of year | 40,522,338 | 40,522,338 | 48,899,594 | 8,377,256 | 45,054,198 |
| End of year | $ 14,959,821 | $ 14,959,821 | $ 33,430,807 | $ 18,470,986 | $ 48,899,594 |

Clark County, Nevada
Forensic Services
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Intergovernmental revenue | $ 260,000 | $ 260,000 | $ 524,917 | $ 264,917 | $ 396,156 |
| Charges for services | 160,000 | 160,000 | 211,921 | 51,921 | 196,164 |
| Interest | 30,000 | 30,000 | 25,461 | (4,539) | 22,338 |
| Total revenues | 450,000 | 450,000 | 762,299 | 312,299 | 614,658 |
| Expenditures: | | | | | |
| Services and supplies | 1,238,200 | 1,238,200 | 455,347 | (782,853) | 470,970 |
| Capital outlay | 200,000 | 200,000 | 15,140 | (184,860) | - |
| Total expenditures | 1,438,200 | 1,438,200 | 470,487 | (967,713) | 470,970 |
| Excess (deficiency) of revenues over (under) expenditures | (988,200) | (988,200) | 291,812 | 1,280,012 | 143,688 |
| Fund balance: | | | | | |
| Beginning of year | 1,295,044 | 1,295,044 | 1,674,932 | 379,888 | 1,531,244 |
| End of year | $ 306,844 | $ 306,844 | $ 1,966,744 | $ 1,659,900 | $ 1,674,932 |

Clark County, Nevada
General Purpose
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Licenses and permits | $ 7,440,000 | $ 7,440,000 | $ 7,292,950 | $ (147,050) | $ 7,362,498 |
| Charges for services | 1,566,711 | 1,566,711 | 1,428,495 | (138,216) | 1,736,658 |
| Fines and forfeitures | 20,000 | 20,000 | 20,800 | 800 | 31,100 |
| Interest | 31,700 | 31,700 | 103,909 | 72,209 | 96,489 |
| Other | 212,180 | 212,180 | 636,161 | 423,981 | 362,871 |
| Total revenues | 9,270,591 | 9,270,591 | 9,482,315 | 211,724 | 9,589,616 |
| Other financing sources: | | | | | |
| Transfers from other funds | 68,000 | 98,000 | 76,606 | (21,394) | 59,677 |
| Total revenues and other financing sources | 9,338,591 | 9,368,591 | 9,558,921 | 190,330 | 9,649,293 |
| Expenditures: | | | | | |
| Salaries and wages | 1,238,807 | 1,312,219 | 1,103,014 | (209,205) | 1,109,278 |
| Employee benefits | 521,476 | 547,657 | 560,871 | 13,214 | 507,479 |
| Services and supplies | 13,897,409 | 12,291,402 | 7,459,459 | (4,831,943) | 7,711,808 |
| Capital outlay | - | 1,506,414 | 171,010 | (1,335,404) | - |
| Total expenditures | 15,657,692 | 15,657,692 | 9,294,354 | (6,363,338) | 9,328,565 |
| Other financing uses: | | | | | |
| Transfers to other funds | 28,500 | 32,638 | 32,638 | - | 30,855 |
| Total expenditures and other financing uses | 15,686,192 | 15,690,330 | 9,326,992 | (6,363,338) | 9,359,420 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (6,347,601) | (6,321,739) | 231,929 | 6,553,668 | 289,873 |
| Fund balance: | | | | | |
| Beginning of year | 6,347,601 | 6,347,601 | 6,701,058 | 353,457 | 6,411,185 |
| End of year | $ - | $ 25,862 | $ 6,932,987 | $ 6,907,125 | $ 6,701,058 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Licenses and permits | $ 1,200,000 | $ 1,200,000 | $ 1,637,814 | $ 437,814 | $ 1,533,128 |
| Interest | 271,000 | 271,000 | 363,676 | 92,676 | 373,496 |
| Other | 177,000 | 177,000 | 122,303 | (54,697) | 135,045 |
| Total revenues | 1,648,000 | 1,648,000 | 2,123,793 | 475,793 | 2,041,669 |
| Expenditures: | | | | | |
| Services and supplies | 1,027,000 | 1,027,000 | 382,357 | (644,643) | 37,700 |
| Total expenditures | 1,027,000 | 1,027,000 | 382,357 | (644,643) | 37,700 |
| Other financing uses: | | | | | |
| Transfers to other funds | 14,179,202 | 14,179,202 | 211,650 | (13,967,552) | 284,360 |
| Total expenditures and other financing uses | 15,206,202 | 15,206,202 | 594,007 | (14,612,195) | 322,060 |
| Excess (deficiency) of revenues over (under) expenditures and other financing uses | (13,558,202) | (13,558,202) | 1,529,786 | 15,087,988 | 1,719,609 |
| Fund balance: | | | | | |
| Beginning of year | 13,558,202 | 13,558,202 | 18,796,311 | 5,238,109 | 17,076,702 |
| End of year | $ - | $ - | $ 20,326,097 | $ 20,326,097 | $ 18,796,311 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | | | | | |
| Room tax | $ 34,557,000 | $ 41,363,051 | $ 41,757,441 | $ 394,390 | $ 36,918,685 |
| Licenses and permits | | | | | |
| New development fees | 3,764,000 | 6,020,000 | 6,700,196 | 680,196 | 5,241,532 |
| Intergovernmental revenue: | | | | | |
| Sales and use tax | 142,800,000 | 151,877,000 | 150,425,325 | (1,451,675) | 141,778,174 |
| Motor vehicle privilege tax | 40,848,000 | 45,720,000 | 45,920,073 | 200,073 | 46,673,088 |
| Motor vehicle fuel tax | 36,726,000 | 36,726,000 | 36,071,277 | (654,723) | 36,372,271 |
| Aviation fuel tax | 9,809,000 | 11,399,333 | 11,137,860 | (261,473) | 10,976,784 |
| Interest | 200,000 | 595,000 | 285,990 | (309,010) | 991,288 |
| Total revenues | 268,704,000 | 293,700,384 | 292,298,162 | (1,402,222) | 278,951,822 |
| Expenditures: | | | | | |
| Services and supplies | | | | | |
| Contributions to other local governments | 185,417,667 | 200,785,644 | 199,916,265 | (869,379) | 189,681,541 |
| Interest expense | - | - | - | - | 14,173 |
| Total expenditures | 185,417,667 | 200,785,644 | 199,916,265 | (869,379) | 189,695,714 |
| Other financing uses: | | | | | |
| Transfers to other funds | 83,286,333 | 92,914,740 | 92,381,897 | (532,843) | 119,035,594 |
| Total expenditures and other financing uses | 268,704,000 | 293,700,384 | 292,298,162 | (1,402,222) | 308,731,308 |
| Excess (deficiency) of revenues over (under) expenditures and other financing uses | - | - | - | - | (29,779,486) |
| Fund balance: | | | | | |
| Beginning of year | - | - | - | - | 29,779,486 |
| End of year | $ - | $ - | $ - | $ - | $ - |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 28,095,425 | $ 28,095,425 | $ 27,952,397 | $ (143,028) | $ 378,035 |
| Interest | 81,000 | 81,000 | 142,255 | 61,255 | 628 |
| Total revenues | 28,176,425 | 28,176,425 | 28,094,652 | (81,773) | 378,663 |
| Expenditures: | | | | | |
| Services and supplies | 17,631,632 | 17,631,632 | 17,578,076 | (53,556) | 204,202 |
| Total expenditures | 17,631,632 | 17,631,632 | 17,578,076 | (53,556) | 204,202 |
| Other financing uses: | | | | | |
| Transfers to other funds | 10,544,793 | 10,544,793 | 10,516,576 | (28,217) | 174,461 |
| Total expenditures and other financing uses | 28,176,425 | 28,176,425 | 28,094,652 | (81,773) | 378,663 |
| Excess (deficiency) of revenues over (under) expenditures and other financing uses | - | - | - | - | - |
| Fund balance: | | | | | |
| Beginning of year | - | - | - | - | - |
| End of year | $ - | $ - | $ - | $ - | $ - |

Clark County, Nevada
Law Library
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Charges for services | $ 962,000 | $ 962,000 | $ 854,740 | $ (107,260) | $ 966,346 |
| Fines and forfeitures | 20,000 | 20,000 | 33,078 | 13,078 | 29,631 |
| Interest | 1,000 | 1,000 | 4,283 | 3,283 | 4,778 |
| Other | 1,000 | 1,000 | - | (1,000) | - |
| Total revenues | 984,000 | 984,000 | 892,101 | (91,899) | 1,000,755 |
| Expenditures: | | | | | |
| Salaries and wages | 387,337 | 387,337 | 381,081 | (6,256) | 385,466 |
| Employee benefits | 177,846 | 177,846 | 180,881 | 3,035 | 171,100 |
| Services and supplies | 559,547 | 559,547 | 340,354 | (219,193) | 436,498 |
| Total expenditures | 1,124,730 | 1,124,730 | 902,316 | (222,414) | 993,064 |
| Excess (deficiency) of revenues over (under) expenditures | (140,730) | (140,730) | (10,215) | 130,515 | 7,691 |
| Fund balance: | | | | | |
| Beginning of year | 212,281 | 212,281 | 331,612 | 119,331 | 323,921 |
| End of year | $ 71,551 | $ 71,551 | $ 321,397 | $ 249,846 | $ 331,612 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - |
| Intergovernmental revenue | 4,102,788 | 4,102,788 | 4,091,808 | (10,980) | 67,865 |
| Interest | 42,000 | 42,000 | 37,362 | (4,638) | (8,318) |
| Total revenues | 4,144,788 | 4,144,788 | 4,129,170 | (15,618) | 59,547 |
| Other financing sources: | | | | | |
| Transfers from other funds | 10,544,793 | 10,544,793 | 10,516,576 | (28,217) | 174,461 |
| Total revenues and other financing sources | 14,689,581 | 14,689,581 | 14,645,746 | (43,835) | 234,008 |
| Expenditures: | | | | | |
| Services and supplies | 3,077,445 | 3,122,831 | 3,122,831 | - | 46,061 |
| Total expenditures | 3,077,445 | 3,122,831 | 3,122,831 | - | 46,061 |
| Other financing uses: | | | | | |
| Transfers to other funds | 11,612,136 | 11,566,750 | 11,522,915 | (43,835) | 187,947 |
| Total expenditures and other financing uses | 14,689,581 | 14,689,581 | 14,645,746 | (43,835) | 234,008 |
| 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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Intergovernmental revenue | $ 22,381 | $ 325,550 | $ 155,569 | $ (169,981) | $ 6,506 |
| Charges for services | 1,100,000 | 1,100,000 | 705,959 | (394,041) | 1,030,169 |
| Interest | 5,805 | 5,805 | 11,182 | 5,377 | 10,655 |
| Other | - | - | - | - | 599 |
| Total revenues | 1,128,186 | 1,431,355 | 872,710 | (558,645) | 1,047,929 |
| Other financing sources: | | | | | |
| Transfers from other funds | 28,500 | 429,509 | 429,509 | - | 30,200 |
| Total revenues and other financing sources | 1,156,686 | 1,860,864 | 1,302,219 | (558,645) | 1,078,129 |
| Expenditures: | | | | | |
| Salaries and wages | 495,954 | 897,075 | 530,305 | (366,770) | 376,121 |
| Employee benefits | 227,598 | 369,807 | 259,635 | (110,172) | 188,916 |
| Services and supplies | 700,074 | 597,625 | 307,843 | (289,782) | 178,399 |
| Total expenditures | 1,423,626 | 1,864,507 | 1,097,783 | (766,724) | 743,436 |
| Other financing uses: | | | | | |
| Transfers to other funds | 400,000 | 174,000 | 174,000 | - | 400,000 |
| Total expenditures and other financing uses | 1,823,626 | 2,038,507 | 1,271,783 | (766,724) | 1,143,436 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (666,940) | (177,643) | 30,436 | 208,079 | (65,307) |
| Fund balance: | | | | | |
| Beginning of year | 788,487 | 788,487 | 694,695 | (93,792) | 760,002 |
| End of year | $ 121,547 | $ 610,844 | $ 725,131 | $ 114,287 | $ 694,695 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Intergovernmental revenue | $ 81,542 | $ 81,542 | $ 81,640 | $ 98 | $ 80,150 |
| Interest | - | - | 676 | 676 | 245 |
| Total revenues | 81,542 | 81,542 | 82,316 | 774 | 80,395 |
| Other financing sources: | | | | | |
| Transfers from other funds | 160,984 | 160,984 | 160,984 | - | 137,710 |
| Total revenues and other financing sources | 242,526 | 242,526 | 243,300 | 774 | 218,105 |
| Expenditures: | | | | | |
| Salaries and wages | 146,319 | 146,319 | 144,405 | (1,914) | 145,647 |
| Employee benefits | 48,815 | 48,815 | 50,932 | 2,117 | 48,709 |
| Services and supplies | 27,467 | 27,467 | 22,959 | (4,508) | 23,526 |
| Total expenditures | 222,601 | 222,601 | 218,296 | (4,305) | 217,882 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures | 19,925 | 19,925 | 25,004 | 5,079 | 223 |
| Fund balance: | | | | | |
| Beginning of year | 480 | 480 | 223 | (257) | - |
| End of year | $ 20,405 | $ 20,405 | $ 25,227 | $ 4,822 | $ 223 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Intergovernmental revenue | $ 3,079,200 | $ 3,079,200 | $ 3,714,293 | $ 635,093 | $ 3,648,757 |
| Interest | 70,734 | 70,734 | 147,049 | 76,315 | 145,701 |
| Other | - | - | - | - | - |
| Total revenues | 3,149,934 | 3,149,934 | 3,861,342 | 711,408 | 3,794,458 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | - | - | - | - |
| Total revenues and other financing sources | 3,149,934 | 3,149,934 | 3,861,342 | 711,408 | 3,794,458 |
| Expenditures: | | | | | |
| Services and supplies | 10,913,803 | 10,698,433 | 965,143 | (9,733,290) | 1,046,952 |
| Capital outlay | - | 215,370 | 382,107 | 166,737 | 1,334,671 |
| Total expenditures | 10,913,803 | 10,913,803 | 1,347,250 | (9,566,553) | 2,381,623 |
| Other financing uses: | | | | | |
| Transfers to other funds | 2,076,531 | 2,076,531 | 2,076,531 | - | 2,036,106 |
| Total expenditures and other financing uses | 12,990,334 | 12,990,334 | 3,423,781 | (9,566,553) | 4,417,729 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (9,840,400) | (9,840,400) | 437,561 | 10,277,961 | (623,271) |
| Fund balance: | | | | | |
| Beginning of year | 9,840,400 | 9,840,400 | 11,352,327 | 1,511,927 | 11,975,598 |
| End of year | $ - | $ - | $ 11,789,888 | $ 11,789,888 | $ 11,352,327 |

Clark County, Nevada
Specialty Courts
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Intergovernmental revenue | $ 3,621,630 | $ 3,621,630 | $ 2,850,388 | $ (771,242) | $ 4,250,039 |
| Charges for services | 436,000 | 436,000 | 419,455 | (16,545) | 364,431 |
| Interest | 20,768 | 20,768 | 11,435 | (9,333) | 36,870 |
| Other | 15,827 | 15,827 | - | (15,827) | 3,841 |
| Total revenues | 4,094,225 | 4,094,225 | 3,281,278 | (812,947) | 4,655,181 |
| Other financing sources: | | | | | |
| Transfers from other funds | 400,000 | 500,000 | 274,000 | (226,000) | 400,017 |
| Total revenues and other financing sources | 4,494,225 | 4,594,225 | 3,555,278 | (1,038,947) | 5,055,198 |
| Expenditures: | | | | | |
| Salaries and wages | 699,849 | 793,906 | 369,749 | (424,157) | 492,985 |
| Employee benefits | 311,584 | 357,080 | 189,702 | (167,378) | 219,647 |
| Services and supplies | 5,446,680 | 5,190,810 | 4,321,013 | (869,797) | 4,533,534 |
| Capital outlay | - | - | - | - | - |
| Total expenditures | 6,458,113 | 6,341,796 | 4,880,464 | (1,461,332) | 5,246,166 |
| Other financing uses: | | | | | |
| Transfers to other funds | - | 116,317 | 116,317 | - | - |
| Total expenditures and other financing uses | 6,458,113 | 6,458,113 | 4,996,781 | (1,461,332) | 5,246,166 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (1,963,888) | (1,863,888) | (1,441,503) | 422,385 | (190,968) |
| Fund balance: | | | | | |
| Beginning of year | 2,424,794 | 2,424,794 | 2,062,528 | (362,266) | 2,253,496 |
| End of year | $ 460,906 | $ 560,906 | $ 621,025 | $ 60,119 | $ 2,062,528 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Intergovernmental revenue | $ 21,768,968 | $ 23,382,292 | $ 19,012,644 | $ (4,369,648) | $ 23,816,951 |
| Charges for services | 401,008 | 409,602 | 361,918 | (47,684) | 387,965 |
| Interest | 21,750 | 21,750 | 36,543 | 14,793 | 36,633 |
| Other | 2,000 | 2,000 | 4,852 | 2,852 | 25,610 |
| Total revenues | 22,193,726 | 23,815,644 | 19,415,957 | (4,399,687) | 24,267,159 |
| Other financing sources: | | | | | |
| Transfers from other funds | 6,050,400 | 7,050,400 | 7,050,400 | - | 7,370,641 |
| Total revenues and other financing sources | 28,244,126 | 30,866,044 | 26,466,357 | (4,399,687) | 31,637,800 |
| Expenditures: | | | | | |
| Salaries and wages | 14,990,245 | 15,129,671 | 13,657,725 | (1,471,946) | 13,933,336 |
| Employee benefits | 7,126,578 | 7,148,682 | 5,933,329 | (1,215,353) | 6,739,453 |
| Services and supplies | 9,615,577 | 11,024,419 | 8,632,088 | (2,392,331) | 12,290,734 |
| Capital outlay | - | 51,546 | 51,542 | (4) | 187,824 |
| Total expenditures | 31,732,400 | 33,354,318 | 28,274,684 | (5,079,634) | 33,151,347 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures | (3,488,274) | (2,488,274) | (1,808,327) | 679,947 | (1,513,547) |
| Fund balance: | | | | | |
| Beginning of year | 4,488,274 | 4,488,274 | 4,413,879 | (74,395) | 5,927,426 |
| End of year | $ 1,000,000 | $ 2,000,000 | $ 2,605,552 | $ 605,552 | $ 4,413,879 |

Clark County, Nevada
Personnel Services
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Charges for services | $ 318,293 | $ 318,293 | $ 163,052 | $ (155,241) | $ 248,646 |
| Interest | - | - | (91) | (91) | 28 |
| Total revenues | 318,293 | 318,293 | 162,961 | (155,332) | 248,674 |
| Expenditures: | | | | | |
| Salaries and wages | 220,842 | 220,842 | 102,622 | (118,220) | 171,110 |
| Employee benefits | 94,373 | 94,373 | 58,285 | (36,088) | 75,115 |
| Services and supplies | 3,078 | 3,078 | 2,054 | (1,024) | 2,449 |
| Total expenditures | 318,293 | 318,293 | 162,961 | (155,332) | 248,674 |
| Excess (deficiency) of revenues over (under) expenditures | - | - | - | - | - |
| Fund balance: | | | | | |
| Beginning of year | - | - | - | - | - |
| End of year | $ - | $ - | $ - | $ - | $ - |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Intergovernmental revenue | $ - | $ - | $ 223,630 | $ 223,630 | $ 801,800 |
| Interest | 10,000 | 10,000 | 10,167 | 167 | 14,715 |
| Total revenues | 10,000 | 10,000 | 233,797 | 223,797 | 816,515 |
| Expenditures: | | | | | |
| Salaries and wages | 747,741 | 747,741 | 455,951 | (291,790) | 562,933 |
| Employee benefits | 236,165 | 236,165 | 153,811 | (82,354) | 227,733 |
| Services and supplies | 471,178 | 471,178 | 165,100 | (306,078) | 1,232,076 |
| Total expenditures | 1,455,084 | 1,455,084 | 774,862 | (680,222) | 2,022,742 |
| Deficiency of revenues under expenditures | (1,445,084) | (1,445,084) | (541,065) | 904,019 | (1,206,227) |
| Fund balance: | | | | | |
| Beginning of year | 1,445,084 | 1,445,084 | 1,498,391 | 53,307 | 2,704,618 |
| End of year | $ - | $ - | $ 957,326 | $ 957,326 | $ 1,498,391 |

Clark County, Nevada
Wetlands Park
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Charges for services | $ - | $ - | $ - | $ - | $ 16,848 |
| Interest | 25,000 | 25,000 | 39,493 | 14,493 | 42,806 |
| Other | - | - | 72 | 72 | - |
| Total revenues | 25,000 | 25,000 | 39,565 | 14,565 | 59,654 |
| Expenditures: | | | | | |
| Salaries and wages | 80,004 | 80,004 | 78,437 | (1,567) | 77,520 |
| Employee benefits | 34,091 | 34,091 | 41,104 | 7,013 | 37,004 |
| Services and supplies | 100,110 | 100,110 | 61,928 | (38,182) | 55,988 |
| Total expenditures | 214,205 | 214,205 | 181,469 | (32,736) | 170,512 |
| Deficiency of revenues under expenditures | (189,205) | (189,205) | (141,904) | 47,301 | (110,858) |
| Fund balance: | | | | | |
| Beginning of year | 3,291,012 | 3,291,012 | 3,302,357 | 11,345 | 3,413,215 |
| End of year | $ 3,101,807 | $ 3,101,807 | $ 3,160,453 | $ 58,646 | $ 3,302,357 |

Clark County, Nevada
Boat Safety
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Intergovernmental revenue | $ 50,000 | $ 50,000 | $ 54,804 | $ 4,804 | $ 55,193 |
| Charges for services | - | - | - | - | - |
| Interest | - | - | (126) | (126) | 260 |
| Total revenues | 50,000 | 50,000 | 54,678 | 4,678 | 55,453 |
| Expenditures: | | | | | |
| Services and supplies | 63,682 | 63,682 | 60,405 | (3,277) | 60,543 |
| Total expenditures | 63,682 | 63,682 | 60,405 | (3,277) | 60,543 |
| Deficiency of revenues under expenditures | (13,682) | (13,682) | (5,727) | 7,955 | (5,090) |
| Fund balance: | | | | | |
| Beginning of year | 19,182 | 19,182 | 24,637 | 5,455 | 29,727 |
| End of year | $ 5,500 | $ 5,500 | $ 18,910 | $ 13,410 | $ 24,637 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Charges for services | $ 3,500,000 | $ 3,500,000 | $ 2,604,968 | $ (895,032) | $ 3,417,728 |
| Interest | 16,500 | 16,500 | 63,622 | 47,122 | 60,269 |
| Total revenues | 3,516,500 | 3,516,500 | 2,668,590 | (847,910) | 3,477,997 |
| Expenditures: | | | | | |
| Salaries and wages | 2,732,633 | 2,732,633 | 1,799,486 | (933,147) | 1,918,570 |
| Employee benefits | 1,145,714 | 1,145,714 | 884,702 | (261,012) | 871,001 |
| Services and supplies | 4,151,050 | 4,151,050 | 418,021 | (3,733,029) | 413,719 |
| Total expenditures | 8,029,397 | 8,029,397 | 3,102,209 | (4,927,188) | 3,203,290 |
| Other financing uses: | | | | | |
| Transfers to other funds | - | - | - | - | 2,178,498 |
| Total expenditures and other financing uses | 8,029,397 | 8,029,397 | 3,102,209 | (4,927,188) | 5,381,788 |
| Excess (deficiency) of revenues over (under) expenditures and other financing uses | (4,512,897) | (4,512,897) | (433,619) | 4,079,278 | (1,903,791) |
| Fund balance: | | | | | |
| Beginning of year | 5,315,837 | 5,315,837 | 5,520,780 | 204,943 | 7,424,571 |
| End of year | $ 802,940 | $ 802,940 | $ 5,087,161 | $ 4,284,221 | $ 5,520,780 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Licenses and permits | $ 7,300,000 | $ 7,300,000 | $ 7,518,245 | $ 218,245 | $ 7,644,430 |
| Intergovernmental revenue | 4,489,000 | 4,917,275 | 3,899,816 | (1,017,459) | 3,437,736 |
| Charges for services | - | - | 63,030 | 63,030 | 84,719 |
| Fines and forfeitures | 17,500 | 17,500 | 17,500 | - | 17,500 |
| Interest | 12,000 | 12,000 | 81,027 | 69,027 | 82,222 |
| Other | - | - | 11,119 | 11,119 | 20,353 |
| Total revenues | 11,818,500 | 12,246,775 | 11,590,737 | (656,038) | 11,286,960 |
| Expenditures: | | | | | |
| Salaries and wages | 5,799,047 | 7,952,168 | 6,050,980 | (1,901,188) | 6,359,684 |
| Employee benefits | 2,492,951 | 3,226,977 | 2,728,446 | (498,531) | 2,596,431 |
| Services and supplies | 5,792,698 | 3,090,981 | 1,921,685 | (1,169,296) | 1,776,488 |
| Capital outlay | - | 242,845 | 242,551 | (294) | |
| Total expenditures | 14,084,696 | 14,512,971 | 10,943,662 | (3,569,309) | 10,732,603 |
| Other financing uses: | | | | | |
| Transfers to other funds | 800,000 | 800,000 | - | (800,000) | 800,000 |
| Total expenditures and other financing uses | 14,884,696 | 15,312,971 | 10,943,662 | (4,369,309) | 11,532,603 |
| Excess/(deficiency) of revenues over/(under) expenditures and other financing uses | (3,066,196) | (3,066,196) | 647,075 | 3,713,271 | (245,643) |
| Fund balance: | | | | | |
| Beginning of year | 3,718,591 | 3,718,591 | 5,206,266 | 1,487,675 | 5,451,909 |
| End of year | $ 652,395 | $ 652,395 | $ 5,853,341 | $ 5,200,946 | $ 5,206,266 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Intergovernmental revenue | $ 5,472,504 | $ 5,472,504 | $ 6,017,013 | $ 544,509 | $ 5,671,127 |
| Interest | 2,462 | 2,462 | 126,559 | 124,097 | 123,254 |
| Other | - | - | - | - | - |
| Total revenues | 5,474,966 | 5,474,966 | 6,143,572 | 668,606 | 5,794,381 |
| Expenditures: | | | | | |
| Salaries and wages | 3,010,397 | 3,010,397 | 1,961,050 | (1,049,347) | 2,451,180 |
| Employee benefits | 1,297,524 | 1,297,524 | 1,003,259 | (294,265) | 1,129,321 |
| Services and supplies | 8,950,645 | 8,950,645 | 1,010,415 | (7,940,230) | 689,742 |
| Capital outlay | - | - | - | - | 35,000 |
| Total expenditures | 13,258,566 | 13,258,566 | 3,974,724 | (9,283,842) | 4,305,243 |
| Excess (deficiency) of revenues over (under) expenditures | (7,783,600) | (7,783,600) | 2,168,848 | 9,952,448 | 1,489,138 |
| Fund balance: | | | | | |
| Beginning of year | 9,088,919 | 9,088,919 | 10,251,746 | 1,162,827 | 8,762,608 |
| End of year | $ 1,305,319 | $ 1,305,319 | $ 12,420,594 | $ 11,115,275 | $ 10,251,746 |

Clark County, Nevada
Technology Fees
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Interest | $ 34,932 | $ 34,932 | $ 45,266 | $ 10,334 | $ 50,782 |
| Other | 2,300 | 2,300 | - | (2,300) | 43,724 |
| Total revenues | 37,232 | 37,232 | 45,266 | 8,034 | 94,506 |
| Other financing sources: | | | | | |
| Transfers from other funds | 2,402,000 | 2,402,000 | 2,228,960 | (173,040) | 2,599,386 |
| Total revenues and other financing sources | 2,439,232 | 2,439,232 | 2,274,226 | (165,006) | 2,693,892 |
| Expenditures: | | | | | |
| Salaries and wages | 920,826 | 920,826 | 615,904 | (304,922) | 817,526 |
| Employee benefits | 419,779 | 419,779 | 303,825 | (115,954) | 417,561 |
| Services and supplies | 4,117,120 | 4,086,708 | 1,759,389 | (2,327,319) | 2,647,769 |
| Capital outlay | - | 30,412 | 21,926 | (8,486) | 231,308 |
| Total expenditures | 5,457,725 | 5,457,725 | 2,701,044 | (2,756,681) | 4,114,164 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures | (3,018,493) | (3,018,493) | (426,818) | 2,591,675 | (1,420,272) |
| Fund balance: | | | | | |
| Beginning of year | 3,018,493 | 3,018,493 | 4,473,912 | 1,455,419 | 5,894,184 |
| End of year | $ - | $ - | $ 4,047,094 | $ 4,047,094 | $ 4,473,912 |

Clark County, Nevada
Entitlements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Intergovernmental revenue | $ 7,962,509 | $ 7,962,509 | $ 15,147,146 | $ 7,184,637 | $ 18,630,786 |
| Interest | 77,491 | 77,491 | 480,421 | 402,930 | 621,361 |
| Other | - | - | 7,447 | 7,447 | 25,747 |
| Total revenues | 8,040,000 | 8,040,000 | 15,635,014 | 7,595,014 | 19,277,894 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | - | - | - | - |
| Total revenues and other financing sources | 8,040,000 | 8,040,000 | 15,635,014 | 7,595,014 | 19,277,894 |
| Expenditures: | | | | | |
| Salaries and wages | 4,440,092 | 4,440,092 | 4,482,847 | 42,755 | 4,036,010 |
| Employee benefits | 1,876,391 | 1,876,391 | 2,171,962 | 295,571 | 1,854,551 |
| Services and supplies | 21,883,726 | 21,883,726 | 2,887,591 | (18,996,135) | 6,233,961 |
| Capital outlay | - | - | - | - | 31,450 |
| Total expenditures | 28,200,209 | 28,200,209 | 9,542,400 | (18,657,809) | 12,155,972 |
| Other financing uses: | | | | | |
| Transfers to other funds | 2,309,964 | 2,309,964 | 2,248,734 | (61,230) | 4,850,087 |
| Total expenditures and other financing uses | 30,510,173 | 30,510,173 | 11,791,134 | (18,719,039) | 17,006,059 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (22,470,173) | (22,470,173) | 3,843,880 | 26,314,053 | 2,271,835 |
| Fund balance: | | | | | |
| Beginning of year | 33,196,838 | 33,196,838 | 34,354,232 | 1,157,394 | 32,082,397 |
| End of year | $ 10,726,665 | $ 10,726,665 | $ 38,198,112 | $ 27,471,447 | $ 34,354,232 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Intergovernmental revenue | $ 71,400,000 | $ 75,165,407 | $ 75,200,820 | $ 35,413 | $ 70,791,420 |
| Interest | 56,300 | 56,300 | 20,887 | (35,413) | 24,850 |
| Total revenues | 71,456,300 | 75,221,707 | 75,221,707 | - | 70,816,270 |
| Expenditures: | | | | | |
| Services and supplies | 19,040,400 | 19,888,799 | 19,888,799 | - | 18,844,377 |
| Total expenditures | 19,040,400 | 19,888,799 | 19,888,799 | - | 18,844,377 |
| Other financing uses: | | | | | |
| Transfers to other funds | 52,415,900 | 55,332,908 | 55,332,908 | - | 51,971,893 |
| Total expenditures and other financing uses | 71,456,300 | 75,221,707 | 75,221,707 | - | 70,816,270 |
| Excess of revenues over expenditures and other financing uses | - | - | - | - | - |
| Fund balance: | | | | | |
| Beginning of year | - | - | - | - | - |
| End of year | $ - | $ - | $ - | $ - | $ - |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Interest | $ 3,003,748 | $ 3,003,748 | $ 1,545,083 | $ (1,458,665) | $ 1,604,064 |
| Other | - | - | 132,611 | 132,611 | 419,731 |
| Total revenues | 3,003,748 | 3,003,748 | 1,677,694 | (1,326,054) | 2,023,795 |
| Other financing sources: | | | | | |
| Transfers from other funds | 52,415,900 | 52,415,900 | 55,332,908 | 2,917,008 | 51,971,893 |
| Total revenues and other financing sources | 55,419,648 | 55,419,648 | 57,010,602 | 1,590,954 | 53,995,688 |
| Expenditures: | | | | | |
| Salaries and wages | 37,891,916 | 37,891,916 | 35,999,362 | (1,892,554) | 36,160,299 |
| Employee benefits | 20,124,302 | 20,124,296 | 19,102,677 | (1,021,619) | 18,594,183 |
| Services and supplies | 2,938,207 | 2,938,213 | 2,191,899 | (746,314) | 2,294,629 |
| Capital outlay | 180,000 | 180,000 | 139,632 | (40,368) | 1,078,382 |
| Total expenditures | 61,134,425 | 61,134,425 | 57,433,570 | (3,700,855) | 58,127,493 |
| Deficiency of revenues and other financing sources under expenditures | (5,714,777) | (5,714,777) | (422,968) | 5,291,809 | (4,131,805) |
| Fund balance: | | | | | |
| Beginning of year | 139,718,418 | 139,718,418 | 140,176,855 | 458,437 | 144,308,660 |
| End of year | $ 134,003,641 | $ 134,003,641 | $ 139,753,887 | $ 5,750,246 | $ 140,176,855 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Fines and forfeitures | $ 1,500,000 | $ 1,500,000 | $ 1,105,598 | $ (394,402) | $ 1,167,658 |
| Interest | 12,000 | 12,000 | 2,292 | (9,708) | 6,263 |
| Other | 152,000 | 152,000 | 125,297 | (26,703) | 350,401 |
| Total revenues | 1,664,000 | 1,664,000 | 1,233,187 | (430,813) | 1,524,322 |
| Expenditures: | | | | | |
| Salaries and wages | 56,130 | 56,130 | 55,557 | (573) | 68,019 |
| Employee benefits | 19,730 | 19,730 | 20,795 | 1,065 | 20,975 |
| Services and supplies | 1,227,140 | 1,227,140 | 938,337 | (288,803) | 1,126,411 |
| Total expenditures | 1,303,000 | 1,303,000 | 1,014,689 | (288,311) | 1,215,405 |
| Other financing uses: | | | | | |
| Transfers to other funds | 361,000 | 361,000 | 218,498 | (142,502) | 308,917 |
| Total expenditures and other financing uses | 1,664,000 | 1,664,000 | 1,233,187 | (430,813) | 1,524,322 |
| Excess (deficiency) of revenues over (under) expenditures and other financing uses | - | - | - | - | - |
| Fund balance: | | | | | |
| Beginning of year | - | - | - | - | - |
| End of year | $ - | $ - | $ - | $ - | $ - |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Licenses and permits | $ - | $ - | $ 1,000 | $ 1,000 | $ - |
| Interest | 232,000 | 232,000 | 143,027 | (88,973) | 150,919 |
| Other | 24,390 | 24,390 | 24,390 | - | 24,390 |
| Total revenues | 256,390 | 256,390 | 168,417 | (87,973) | 175,309 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | - | - | - | - |
| Total revenues and other financing sources | 256,390 | 256,390 | 168,417 | (87,973) | 175,309 |
| Expenditures: | | | | | |
| Salaries and wages | 95,734 | 95,734 | 66,012 | (29,722) | 27,699 |
| Employee benefits | 36,270 | 36,270 | 30,472 | (5,798) | 16,485 |
| Services and supplies | 90,920 | 120,920 | 95,236 | (25,684) | 64,245 |
| Total expenditures | 222,924 | 252,924 | 191,720 | (61,204) | 108,429 |
| Other financing uses: | | | | | |
| Transfers to other funds | 11,632,440 | 11,602,440 | - | (11,602,440) | - |
| Total expenditures and other financing uses | 11,855,364 | 11,855,364 | 191,720 | (11,663,644) | 108,429 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (11,598,974) | (11,598,974) | (23,303) | 11,575,671 | 66,880 |
| Fund balance: | | | | | |
| Beginning of year | 11,598,974 | 11,598,974 | 11,495,278 | (103,696) | 11,428,398 |
| End of year | $ - | $ - | $ 11,471,975 | $ 11,471,975 | $ 11,495,278 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ - |
| Interest | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total revenues | - | - | - | - | - |
| Expenditures: | | | | | |
| Services and supplies | - | - | - | - | - |
| Total expenditures | - | - | - | - | - |
| Other financing uses: | | | | | |
| Transfers to other funds | - | - | - | - | - |
| Total expenditures and other financing uses | - | - | - | - | - |
| Deficiency of revenues under expenditures and other financing uses | - | - | - | - | - |
| Fund balance: | | | | | |
| Beginning of year | - | - | - | - | - |
| End of year | $ - | $ - | $ - | $ - | $ - |

Clark County, Nevada
Habitat Conservation
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Licenses and permits | $ 380,000 | $ 380,000 | $ 968,199 | $ 588,199 | $ 472,183 |
| Intergovernmental revenue | 4,400,000 | 4,400,000 | 2,650,781 | (1,749,219) | 3,293,415 |
| Interest | 400,000 | 400,000 | 733,940 | 333,940 | 737,027 |
| Other | - | - | 9 | 9 | 270 |
| Total revenues | 5,180,000 | 5,180,000 | 4,352,929 | (827,071) | 4,502,895 |
| Expenditures: | | | | | |
| Salaries and wages | 1,575,001 | 1,575,660 | 1,267,025 | (308,635) | 1,272,079 |
| Employee benefits | 666,343 | 666,343 | 601,146 | (65,197) | 570,670 |
| Services and supplies | 50,609,769 | 50,609,110 | 1,998,367 | (48,610,743) | 4,853,173 |
| Capital outlay | - | - | - | - | 5,211 |
| Total expenditures | 52,851,113 | 52,851,113 | 3,866,538 | (48,984,575) | 6,701,133 |
| Excess/(deficiency) of revenues over/(under) expenditures | (47,671,113) | (47,671,113) | 486,391 | 48,157,504 | (2,198,238) |
| Fund balance: | | | | | |
| Beginning of year | 52,742,093 | 52,742,093 | 57,676,070 | 4,933,977 | 59,874,308 |
| End of year | $ 5,070,980 | $ 5,070,980 | $ 58,162,461 | $ 53,091,481 | $ 57,676,070 |

Clark County, Nevada
Child Welfare
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Intergovernmental revenue | $ 71,348,217 | $ 71,348,217 | $ 71,842,099 | $ 493,882 | $ 67,603,968 |
| Charges for services | 43,537 | 43,537 | 128,309 | 84,772 | 119,169 |
| Interest | 50,000 | 50,000 | 180,096 | 130,096 | 175,715 |
| Other | 158,699 | 158,699 | 97,902 | (60,797) | 85,491 |
| Total revenues | 71,600,453 | 71,600,453 | 72,248,406 | 647,953 | 67,984,343 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | - | - | - | - |
| Total revenues and other financing sources | 71,600,453 | 71,600,453 | 72,248,406 | 647,953 | 67,984,343 |
| Expenditures: | | | | | |
| Salaries and wages | 18,409,897 | 15,324,897 | 15,807,350 | 482,453 | 15,669,773 |
| Employee benefits | 8,952,312 | 6,235,428 | 6,074,483 | (160,945) | 7,766,704 |
| Services and supplies | 38,699,333 | 48,136,402 | 47,673,153 | (463,249) | 45,946,164 |
| Capital outlay | - | - | - | - | 5,434 |
| Total expenditures | 66,061,542 | 69,696,727 | 69,554,986 | (141,741) | 69,388,075 |
| Other financing uses: | | | | | |
| Transfers to other funds | 2,396,857 | - | - | - | - |
| Total expenditures and other financing uses | 68,458,399 | 69,696,727 | 69,554,986 | (141,741) | 69,388,075 |
| Excess/(deficiency) of revenues over/(under) expenditures and other financing uses | 3,142,054 | 1,903,726 | 2,693,420 | 789,694 | (1,403,732) |
| Fund balance: | | | | | |
| Beginning of year | 1,857,946 | 3,096,274 | 3,096,274 | - | 4,500,006 |
| End of year | $ 5,000,000 | $ 5,000,000 | $ 5,789,694 | $ 789,694 | $ 3,096,274 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 56,190,850 | $ 56,190,850 | $ 56,213,198 | $ 22,348 | $ 61,399,448 |
| Interest | - | - | 206,576 | 206,576 | 170,726 |
| Other | - | - | 1,415,953 | 1,415,953 | 590,264 |
| Total revenues | 56,190,850 | 56,190,850 | 57,835,727 | 1,644,877 | 62,160,438 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | - | - | - | - |
| Total revenues and other financing sources | 56,190,850 | 56,190,850 | 57,835,727 | 1,644,877 | 62,160,438 |
| Expenditures: | | | | | |
| Services and supplies | 56,190,850 | 57,282,357 | 57,282,357 | - | 64,919,514 |
| Total expenditures | 56,190,850 | 57,282,357 | 57,282,357 | - | 64,919,514 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures | - | (1,091,507) | 553,370 | 1,644,877 | (2,759,076) |
| Fund balance: | | | | | |
| Beginning of year | - | 1,091,507 | 1,091,507 | - | 3,850,583 |
| End of year | $ - | $ - | $ 1,644,877 | $ 1,644,877 | $ 1,091,507 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 2,069,682 | $ 2,069,682 | $ 2,074,889 | $ 5,207 | $ 2,281,100 |
| Interest | 20,000 | 20,000 | 5,484 | (14,516) | 12,179 |
| Other | - | - | 2,185 | 2,185 | 19,457 |
| Total revenues | 2,089,682 | 2,089,682 | 2,082,558 | (7,124) | 2,312,736 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | - | - | - | - |
| Total revenues and other financing sources | 2,089,682 | 2,089,682 | 2,082,558 | (7,124) | 2,312,736 |
| Expenditures: | | | | | |
| Salaries and wages | 2,046,490 | 2,046,490 | 1,841,863 | (204,627) | 1,894,569 |
| Employee benefits | 848,338 | 848,338 | 706,521 | (141,817) | 689,586 |
| Services and supplies | 3,492 | 3,492 | 315 | (3,177) | 264 |
| Total expenditures | 2,898,320 | 2,898,320 | 2,548,699 | (349,621) | 2,584,419 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures | (808,638) | (808,638) | (466,141) | 342,497 | (271,683) |
| Fund balance: | | | | | |
| Beginning of year | 941,960 | 941,960 | 979,515 | 37,555 | 1,251,198 |
| End of year | $ 133,322 | $ 133,322 | $ 513,374 | $ 380,052 | $ 979,515 |

Clark County, Nevada
Tax Receiver
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Interest | $ 2,600 | $ 2,600 | $ 27,462 | $ 24,862 | $ 19,590 |
| Other | 400,000 | 400,000 | 2,301,288 | 1,901,288 | 459,204 |
| Total revenues | 402,600 | 402,600 | 2,328,750 | 1,926,150 | 478,794 |
| Expenditures: | | | | | |
| Services and supplies | 1,980,596 | 1,980,596 | 546,222 | (1,434,374) | 476,278 |
| Total expenditures | 1,980,596 | 1,980,596 | 546,222 | (1,434,374) | 476,278 |
| Other financing uses: | | | | | |
| Transfers to other funds | - | - | - | - | - |
| Total expenditures and other financing uses | 1,980,596 | 1,980,596 | 546,222 | (1,434,374) | 476,278 |
| Excess (deficiency) of revenues over (under) expenditures and other financing uses | (1,577,996) | (1,577,996) | 1,782,528 | 3,360,524 | 2,516 |
| Fund balance: | | | | | |
| Beginning of year | 1,577,996 | 1,577,996 | 1,625,332 | 47,336 | 1,622,816 |
| End of year | $ - | $ - | $ 3,407,860 | $ 3,407,860 | $ 1,625,332 |

Clark County, Nevada
County Donations
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Intergovernmental revenue | $ - | $ - | $ - | $ - | $ 4,000 |
| Charges for services | 15,000 | 15,000 | 22,820 | 7,820 | 19,039 |
| Interest | 1,000 | 1,000 | 16,466 | 15,466 | 20,027 |
| Other | 16,411 | 16,411 | 148,642 | 132,231 | 42,407 |
| Total revenues | 32,411 | 32,411 | 187,928 | 155,517 | 85,473 |
| Expenditures: | | | | | |
| Salaries and wages | - | - | 1,746 | 1,746 | - |
| Services and supplies | 1,279,002 | 1,170,842 | 117,456 | (1,053,386) | 173,594 |
| Capital outlay | - | 108,160 | - | (108,160) | - |
| Total expenditures | 1,279,002 | 1,279,002 | 119,202 | (1,159,800) | 173,594 |
| Other financing uses: | | | | | |
| Transfers to other funds | - | - | - | - | 87,517 |
| Total expenditures and other financing uses | 1,279,002 | 1,279,002 | 119,202 | (1,159,800) | 261,111 |
| Excess (deficiency) of revenues over (under) expenditures and other financing uses | (1,246,591) | (1,246,591) | 68,726 | 1,315,317 | (175,638) |
| Fund balance: | | | | | |
| Beginning of year | 1,246,591 | 1,246,591 | 1,235,795 | (10,796) | 1,411,433 |
| End of year | $ - | $ - | $ 1,304,521 | $ 1,304,521 | $ 1,235,795 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Charges for services | $ 3,500,000 | $ 3,500,000 | $ 3,430,506 | $ (69,494) | $ 3,262,443 |
| Interest | 15,000 | 15,000 | 49,062 | 34,062 | 59,683 |
| Other | 20,000 | 20,000 | 3,584 | (16,416) | 11,689 |
| Total revenues | 3,535,000 | 3,535,000 | 3,483,152 | (51,848) | 3,333,815 |
| Other financing sources: | | | | | |
| Transfers from other funds | 4,000,000 | 4,000,000 | 4,000,000 | - | 4,800,000 |
| Total revenues and other financing sources | 7,535,000 | 7,535,000 | 7,483,152 | (51,848) | 8,133,815 |
| Expenditures: | | | | | |
| Salaries and wages | 5,416,094 | 5,416,094 | 5,883,309 | 467,215 | 6,864,485 |
| Employee benefits | 2,324,326 | 2,324,326 | 3,303,757 | 979,431 | 3,582,635 |
| Services and supplies | 2,229,627 | 2,229,627 | 662,164 | (1,567,463) | 1,512,388 |
| Total expenditures | 9,970,047 | 9,970,047 | 9,849,230 | (120,817) | 11,959,508 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures | (2,435,047) | (2,435,047) | (2,366,078) | 68,969 | (3,825,693) |
| Fund balance: | | | | | |
| Beginning of year | 6,370,484 | 6,370,484 | 5,227,352 | (1,143,132) | 9,053,045 |
| End of year | $ 3,935,437 | $ 3,935,437 | $ 2,861,274 | $ (1,074,163) | $ 5,227,352 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Interest | $ 18,000 | $ 18,000 | $ 23,108 | $ 5,108 | $ 12,219 |
| Total revenues | 18,000 | 18,000 | 23,108 | 5,108 | 12,219 |
| Expenditures: | | | | | |
| Services and supplies | 19,100 | 19,100 | 2,279 | (16,821) | 545 |
| Total expenditures | 19,100 | 19,100 | 2,279 | (16,821) | 545 |
| Other financing uses: | | | | | |
| Transfers to other funds | - | - | - | - | - |
| Total expenditures and other financing uses | 19,100 | 19,100 | 2,279 | (16,821) | 545 |
| Excess (deficiency) of revenues over (under) expenditures and other financing uses | (1,100) | (1,100) | 20,829 | 21,929 | 11,674 |
| Fund balance: | | | | | |
| Beginning of year | 16,800 | 16,800 | 94,869 | 78,069 | 83,195 |
| End of year | $ 15,700 | $ 15,700 | $ 115,698 | $ 99,998 | $ 94,869 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Licenses and permits | $ 1,000,000 | $ 1,000,000 | $ - | $ (1,000,000) | $ - |
| Interest | 15,000 | 15,000 | 64,408 | 49,408 | 44,941 |
| Other | - | - | 16,040 | 16,040 | |
| Total revenues | 1,015,000 | 1,015,000 | 80,448 | (934,552) | 44,941 |
| Expenditures: | | | | | |
| Services and supplies | 7,247,593 | 7,247,593 | 15,403 | (7,232,190) | 54 |
| Total expenditures | 7,247,593 | 7,247,593 | 15,403 | (7,232,190) | 54 |
| Other financing uses: | | | | | |
| Transfers to other funds | - | - | - | - | - |
| Total expenditures and other financing uses | 7,247,593 | 7,247,593 | 15,403 | (7,232,190) | 54 |
| Excess (deficiency) of revenues over (under) expenditures and other financing uses | (6,232,593) | (6,232,593) | 65,045 | 6,297,638 | 44,887 |
| Fund balance: | | | | | |
| Beginning of year | 6,232,593 | 6,232,593 | 1,244,455 | (4,988,138) | 1,199,568 |
| End of year | $ - | $ - | $ 1,309,500 | $ 1,309,500 | $ 1,244,455 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Interest | $ 100,000 | $ 100,000 | $ 401,884 | $ 301,884 | $ 465,836 |
| Other | - | - | 826 | 826 | - |
| Total revenues | 100,000 | 100,000 | 402,710 | 302,710 | 465,836 |
| Other financing sources: | | | | | |
| Transfers from other funds | 11,915,320 | 11,915,320 | 6,000,000 | (5,915,320) | 10,000,000 |
| Total revenues and other financing sources | 12,015,320 | 12,015,320 | 6,402,710 | (5,612,610) | 10,465,836 |
| Expenditures: | | | | | |
| Salaries and wages | - | - | - | - | - |
| Employee benefits | - | - | - | - | (185) |
| Services and supplies | 12,798,535 | 12,798,535 | 12,724,593 | (73,942) | 12,035,984 |
| Total expenditures | 12,798,535 | 12,798,535 | 12,724,593 | (73,942) | 12,035,799 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures | (783,215) | (783,215) | (6,321,883) | (5,538,668) | (1,569,963) |
| Fund balance: | | | | | |
| Beginning of year | 43,927,767 | 43,927,767 | 42,909,797 | (1,017,970) | 44,479,760 |
| End of year | $ 43,144,552 | $ 43,144,552 | $ 36,587,914 | $ (6,556,638) | $ 42,909,797 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Charges for services | $ 500,000 | $ 500,000 | $ 463,864 | $ (36,136) | $ 558,644 |
| Interest | 1,250 | 1,250 | 7,310 | 6,060 | 8,583 |
| Other | 7,000 | 7,000 | - | (7,000) | - |
| Total revenues | 508,250 | 508,250 | 471,174 | (37,076) | 567,227 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | - | - | - | - |
| Total revenues and other financing sources | 508,250 | 508,250 | 471,174 | (37,076) | 567,227 |
| Expenditures: | | | | | |
| Salaries and wages | 366,759 | 366,759 | 239,434 | (127,325) | 265,614 |
| Employee benefits | 178,573 | 178,573 | 129,723 | (48,850) | 128,511 |
| Services and supplies | 73,537 | 73,537 | 39,441 | (34,096) | 2,756 |
| Total expenditures | 618,869 | 618,869 | 408,598 | (210,271) | 396,881 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures | (110,619) | (110,619) | 62,576 | 173,195 | 170,346 |
| Fund balance: | | | | | |
| Beginning of year | 581,103 | 581,103 | 772,118 | 191,015 | 601,772 |
| End of year | $ 470,484 | $ 470,484 | $ 834,694 | $ 364,210 | $ 772,118 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Special assessments | $ 1,514,000 | $ 1,514,000 | $ 1,288,360 | $ (225,640) | $ 1,098,316 |
| Interest | 20,000 | 20,000 | 30,977 | 10,977 | 29,084 |
| Other | - | - | 77,090 | 77,090 | 16,487 |
| Total revenues | 1,534,000 | 1,534,000 | 1,396,427 | (137,573) | 1,143,887 |
| Expenditures: | | | | | |
| Services and supplies | 3,161,803 | 3,161,803 | 1,054,517 | (2,107,286) | 1,020,565 |
| Total expenditures | 3,161,803 | 3,161,803 | 1,054,517 | (2,107,286) | 1,020,565 |
| Excess (deficiency) of revenues over (under) expenditures | (1,627,803) | (1,627,803) | 341,910 | 1,969,713 | 123,322 |
| Fund balance: | | | | | |
| Beginning of year | 1,627,803 | 1,627,803 | 1,962,125 | 334,322 | 1,838,803 |
| End of year | $ - | $ - | $ 2,304,035 | $ 2,304,035 | $ 1,962,125 |

Clark County, Nevada
Veterinary Service
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Charges for services | $ 75,000 | $ 75,000 | $ 96,758 | $ 21,758 | $ 93,460 |
| Interest | - | - | 372 | 372 | 101 |
| Other | 35,000 | 35,000 | 38,115 | 3,115 | 36,777 |
| Total revenues | 110,000 | 110,000 | 135,245 | 25,245 | 130,338 |
| Expenditures: | | | | | |
| Salaries and wages | 12,200 | 12,200 | 12,230 | 30 | 12,088 |
| Employee benefits | 311 | 311 | 312 | 1 | 309 |
| Services and supplies | 203,836 | 203,836 | 138,678 | (65,158) | 143,509 |
| Total expenditures | 216,347 | 216,347 | 151,220 | (65,127) | 155,906 |
| Other financing uses: | | | | | |
| Transfers to other funds | - | - | - | - | - |
| Total expenditures and other financing uses | 216,347 | 216,347 | 151,220 | (65,127) | 155,906 |
| Excess (deficiency) of revenues over (under) expenditures and other financing uses | (106,347) | (106,347) | (15,975) | 90,372 | (25,568) |
| Fund balance: | | | | | |
| Beginning of year | 106,347 | 106,347 | 119,460 | 13,113 | 145,028 |
| End of year | $ - | $ - | $ 103,485 | $ 103,485 | $ 119,460 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Charges for services | $ 7,702,491 | $ 7,702,491 | $ 5,622,667 | $ (2,079,824) | $ 7,546,739 |
| Interest | 49,660 | 49,660 | 96,958 | 47,298 | 139,278 |
| Total revenues | 7,752,151 | 7,752,151 | 5,719,625 | (2,032,526) | 7,686,017 |
| Expenditures: | | | | | |
| Services and supplies | 15,268,163 | 14,987,609 | 7,588,296 | (7,399,313) | 5,836,588 |
| Total expenditures | 15,268,163 | 14,987,609 | 7,588,296 | (7,399,313) | 5,836,588 |
| Other financing uses: | | | | | |
| Transfers to other funds | - | 280,554 | 280,554 | - | - |
| Total expenditures and other financing uses | 15,268,163 | 15,268,163 | 7,868,850 | (7,399,313) | 5,836,588 |
| Excess (deficiency) of revenues over (under) expenditures and other financing uses | (7,516,012) | (7,516,012) | (2,149,225) | 5,366,787 | 1,849,429 |
| Fund balance: | | | | | |
| Beginning of year | 7,516,012 | 7,516,012 | 6,436,676 | (1,079,336) | 4,587,247 |
| End of year | $ - | $ - | $ 4,287,451 | $ 4,287,451 | $ 6,436,676 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Intergovernmental revenue | $ - | $ - | $ 216,171 | $ 216,171 | $ - |
| Interest | 10,000 | 10,000 | 88,280 | 78,280 | 84,661 |
| Other | 1,400,000 | 1,400,000 | 1,939,500 | 539,500 | 2,713,650 |
| Total revenues | 1,410,000 | 1,410,000 | 2,243,951 | 833,951 | 2,798,311 |
| Expenditures: | | | | | |
| Salaries and wages | 278,162 | 278,162 | 152,824 | (125,338) | 150,233 |
| Employee benefits | 110,648 | 110,648 | 70,082 | (40,566) | 65,947 |
| Services and supplies | 3,248,406 | 3,248,406 | 777,363 | (2,471,043) | 1,460,140 |
| Capital outlay | 4,000,000 | 4,000,000 | 2,311,954 | (1,688,046) | 38,323 |
| Total expenditures | 7,637,216 | 7,637,216 | 3,312,223 | (4,324,993) | 1,714,643 |
| Excess (deficiency) of revenues over (under) expenditures | (6,227,216) | (6,227,216) | (1,068,272) | 5,158,944 | 1,083,668 |
| Fund balance: | | | | | |
| Beginning of year | 6,227,216 | 6,227,216 | 7,611,460 | 1,384,244 | 6,527,792 |
| End of year | $ - | $ - | $ 6,543,188 | $ 6,543,188 | $ 7,611,460 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Charges for services | $ 2,139,500 | $ 2,139,500 | $ 2,272,487 | $ 132,987 | $ 3,538,844 |
| Interest | 9,487 | 9,487 | 77,911 | 68,424 | 80,658 |
| Other | 40,000 | 40,000 | 53,644 | 13,644 | 49,250 |
| Total revenues | 2,188,987 | 2,188,987 | 2,404,042 | 215,055 | 3,668,752 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | - | - | - | - |
| Total revenues and other financing sources | 2,188,987 | 2,188,987 | 2,404,042 | 215,055 | 3,668,752 |
| Expenditures: | | | | | |
| Salaries and wages | 550,121 | 550,121 | 518,404 | (31,717) | 468,174 |
| Employee benefits | 237,791 | 237,791 | 261,454 | 23,663 | 260,295 |
| Services and supplies | 6,387,171 | 6,187,171 | 1,197,295 | (4,989,876) | 1,069,135 |
| Capital outlay | - | 200,000 | 8,215 | (191,785) | - |
| Total expenditures | 7,175,083 | 7,175,083 | 1,985,368 | (5,189,715) | 1,797,604 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures | (4,986,096) | (4,986,096) | 418,674 | 5,404,770 | 1,871,148 |
| Fund balance: | | | | | |
| Beginning of year | 4,986,096 | 4,986,096 | 5,577,119 | 591,023 | 3,705,971 |
| End of year | $ - | $ - | $ 5,995,793 | $ 5,995,793 | $ 5,577,119 |

Clark County, Nevada
In-Transit
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Interest | $ 124,989 | $ 124,989 | $ 714,025 | $ 589,036 | $ 628,437 |
| Other | - | - | 257,787 | 257,787 | 347,291 |
| Total revenues | 124,989 | 124,989 | 971,812 | 846,823 | 975,728 |
| Expenditures: | | | | | |
| Services and supplies | 6,640,015 | 6,640,015 | 8,386 | (6,631,629) | 796,250 |
| Total expenditures | 6,640,015 | 6,640,015 | 8,386 | (6,631,629) | 796,250 |
| Other financing uses: | | | | | |
| Transfers to other funds | - | - | - | - | - |
| Total expenditures and other financing uses | 6,640,015 | 6,640,015 | 8,386 | (6,631,629) | 796,250 |
| Excess (deficiency) of revenues over (under) expenditures and other financing uses | (6,515,026) | (6,515,026) | 963,426 | 7,478,452 | 179,478 |
| Fund balance: | | | | | |
| Beginning of year | 6,515,026 | 6,515,026 | 7,342,701 | 827,675 | 7,163,223 |
| End of year | $ - | $ - | $ 8,306,127 | $ 8,306,127 | $ 7,342,701 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Intergovernmental revenue | $ 6,355,565 | $ 6,002,956 | $ 5,240,276 | $ (762,680) | $ 20,936,213 |
| Interest | - | - | 51,187 | 51,187 | (19,907) |
| Other | - | 378,348 | 63,038 | (315,310) | 173,547 |
| Total revenues | 6,355,565 | 6,381,304 | 5,354,501 | (1,026,803) | 21,089,853 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | - | - | - | - |
| Total revenues and other financing sources | 6,355,565 | 6,381,304 | 5,354,501 | (1,026,803) | 21,089,853 |
| Expenditures: | | | | | |
| Salaries and wages | 811,065 | 748,287 | 344,297 | (403,990) | 436,919 |
| Employee benefits | 212,156 | 167,503 | 100,341 | (67,162) | 160,446 |
| Services and supplies | 2,986,128 | 3,251,506 | 2,393,179 | (858,327) | 5,217,050 |
| Capital outlay | 5,565,507 | 5,433,299 | 2,410,635 | (3,022,664) | 15,629,415 |
| Total expenditures | 9,574,856 | 9,600,595 | 5,248,452 | (4,352,143) | 21,443,830 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures | (3,219,291) | (3,219,291) | 106,049 | 3,325,340 | (353,977) |
| Fund balance: | | | | | |
| Beginning of year | 3,219,291 | 3,219,291 | 2,714,693 | (504,598) | 3,068,670 |
| End of year | $ - | $ - | $ 2,820,742 | $ 2,820,742 | $ 2,714,693 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Charges for services | $ 7,500,000 | $ 7,500,000 | $ 7,221,690 | $ (278,310) | $ 8,012,530 |
| Interest | 61,782 | 61,782 | 128,615 | 66,833 | 167,321 |
| Other | - | - | 5,905 | 5,905 | 61 |
| Total revenues | 7,561,782 | 7,561,782 | 7,356,210 | (205,572) | 8,179,912 |
| Expenditures: | | | | | |
| Salaries and wages | 3,002,203 | 2,762,203 | 2,578,128 | (184,075) | 1,212,877 |
| Employee benefits | 1,621,945 | 1,604,310 | 1,371,701 | (232,609) | 763,158 |
| Services and supplies | 1,644,123 | 1,507,941 | 694,238 | (813,703) | 1,259,289 |
| Capital outlay | 2,389,920 | 8,783,737 | 7,118,079 | (1,665,658) | 1,603,267 |
| Total expenditures | 8,658,191 | 14,658,191 | 11,762,146 | (2,896,045) | 4,838,591 |
| Excess (deficiency) of revenues over (under) expenditures | (1,096,409) | (7,096,409) | (4,405,936) | 2,690,473 | 3,341,321 |
| Fund balance: | | | | | |
| Beginning of year | 2,436,109 | 8,436,109 | 11,360,785 | 2,924,676 | 8,019,464 |
| End of year | $ 1,339,700 | $ 1,339,700 | $ 6,954,849 | $ 5,615,149 | $ 11,360,785 |

Clark County, Nevada
Bunkerville Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 5,240 | $ 5,240 | $ 5,266 | $ 26 | $ 8,336 |
| Intergovernmental revenue | 488,990 | 488,990 | 533,860 | 44,870 | 515,127 |
| Charges for services | - | - | - | - | - |
| Total revenues | 494,230 | 494,230 | 539,126 | 44,896 | 523,463 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | 9,233 | 9,233 | - | - |
| Total revenues and other financing sources | 494,230 | 503,463 | 548,359 | 44,896 | 523,463 |
| Other financing uses: | | | | | |
| Transfers to other funds | 584,818 | 584,818 | 584,818 | - | 516,384 |
| Total other financing uses | 584,818 | 584,818 | 584,818 | - | 516,384 |
| Excess (deficiency) of revenues over (under) other financing uses | (90,588) | (81,355) | (36,459) | 44,896 | 7,079 |
| Fund balance: | | | | | |
| Beginning of year | 90,588 | 90,588 | 135,909 | 45,321 | 128,830 |
| End of year | $ - | $ 9,233 | $ 99,450 | $ 90,217 | $ 135,909 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 62,388,904 | $ 62,388,904 | $ 62,146,976 | $ (241,928) | $ 69,116,133 |
| Intergovernmental revenue | 36,622,900 | 36,622,900 | 39,969,580 | 3,346,680 | 38,232,429 |
| Other | - | - | 4 | 4 | - |
| Total revenues | 99,011,804 | 99,011,804 | 102,116,560 | 3,104,756 | 107,348,562 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | - | - | - | - |
| Total revenues and other financing sources | 99,011,804 | 99,011,804 | 102,116,560 | 3,104,756 | 107,348,562 |
| Other financing uses: | | | | | |
| Transfers to other funds | 116,099,900 | 116,099,900 | 116,099,900 | - | 117,305,818 |
| Total other financing uses | 116,099,900 | 116,099,900 | 116,099,900 | - | 117,305,818 |
| Deficiency of revenues and other financing sources under other financing uses | (17,088,096) | (17,088,096) | (13,983,340) | 3,104,756 | (9,957,256) |
| Fund balance: | | | | | |
| Beginning of year | 19,168,309 | 19,168,309 | 20,592,271 | 1,423,962 | 30,549,527 |
| End of year | $ 2,080,213 | $ 2,080,213 | $ 6,608,931 | $ 4,528,718 | $ 20,592,271 |

Clark County, Nevada
Enterprise Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 10,581,508 | $ 10,581,508 | $ 10,748,443 | $ 166,935 | $ 11,709,324 |
| Licenses and permits | 650,000 | 650,000 | 750,520 | 100,520 | 768,532 |
| Intergovernmental revenue | 2,778,311 | 2,778,311 | 3,085,901 | 307,590 | 3,200,144 |
| Total revenues | 14,009,819 | 14,009,819 | 14,584,864 | 575,045 | 15,678,000 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | 1,162,376 | 1,162,376 | - | - |
| Total revenues and other financing sources | 14,009,819 | 15,172,195 | 15,747,240 | 575,045 | 15,678,000 |
| Other financing uses: | | | | | |
| Transfers to other funds | 16,727,597 | 16,727,597 | 16,727,597 | - | 16,100,000 |
| Total other financing uses | 16,727,597 | 16,727,597 | 16,727,597 | - | 16,100,000 |
| Deficiency of revenues under other financing uses | (2,717,778) | (1,555,402) | (980,357) | 575,045 | (422,000) |
| Fund balance: | | | | | |
| Beginning of year | 2,717,778 | 2,717,778 | 3,359,475 | 641,697 | 3,781,475 |
| End of year | $ - | $ 1,162,376 | $ 2,379,118 | $ 1,216,742 | $ 3,359,475 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 2,288 | $ 2,288 | $ 2,313 | $ 25 | $ 2,489 |
| Licenses and permits | 9,000 | 9,000 | 9,900 | 900 | 10,920 |
| Total revenues | 11,288 | 11,288 | 12,213 | 925 | 13,409 |
| Other financing uses: | | | | | |
| Transfers to other funds | 11,288 | 11,288 | 11,288 | - | 13,110 |
| Total other financing uses | 11,288 | 11,288 | 11,288 | - | 13,110 |
| Excess (deficiency) of revenues over (under) other financing uses | - | - | 925 | 925 | 299 |
| Fund balance: | | | | | |
| Beginning of year | - | - | 2,690 | 2,690 | 2,391 |
| End of year | $ - | $ - | $ 3,615 | $ 3,615 | $ 2,690 |

Clark County, Nevada
Laughlin Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 3,072,183 | $ 3,072,183 | $ 3,010,419 | $ (61,764) | $ 3,427,007 |
| Licenses and permits | 1,000,000 | 1,000,000 | 1,222,170 | 222,170 | 1,277,190 |
| Intergovernmental revenue | 5,495,815 | 5,495,815 | 6,005,711 | 509,896 | 5,746,648 |
| Interest | 6,000 | 6,000 | 132,601 | 126,601 | 81,870 |
| Other | 10,000 | 10,000 | 66,134 | 56,134 | 49,370 |
| Total revenues | 9,583,998 | 9,583,998 | 10,437,035 | 853,037 | 10,582,085 |
| Expenditures: | | | | | |
| Salaries and wages | 5,283,996 | 4,981,969 | 4,981,969 | - | 5,744,135 |
| Employee benefits | 2,584,479 | 2,659,504 | 2,659,504 | - | 2,695,760 |
| Services and supplies | 1,812,076 | 755,142 | 609,513 | (145,629) | 695,411 |
| Total expenditures | 9,680,551 | 8,396,615 | 8,250,986 | (145,629) | 9,135,306 |
| Other financing uses: | | | | | |
| Transfers to other funds | - | 1,283,936 | 1,283,936 | - | - |
| Total expenditures and other financing uses | 9,680,551 | 9,680,551 | 9,534,922 | (145,629) | 9,135,306 |
| Excess (deficiency) of revenues over (under) expenditures and other financing uses | (96,553) | (96,553) | 902,113 | 998,666 | 1,446,779 |
| Fund balance: | | | | | |
| Beginning of year | 6,883,768 | 6,883,768 | 6,969,845 | 86,077 | 5,523,066 |
| End of year | $ 6,787,215 | $ 6,787,215 | $ 7,871,958 | $ 1,084,743 | $ 6,969,845 |

Clark County, Nevada
Moapa Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 45,807 | $ 45,807 | $ 61,052 | $ 15,245 | $ 63,093 |
| Licenses and permits | 500 | 500 | 1,319 | 819 | 1,229 |
| Total revenues | 46,307 | 46,307 | 62,371 | 16,064 | 64,322 |
| Expenditures: | | | | | |
| Salaries and wages | 22,766 | 22,766 | 20,822 | (1,944) | 17,475 |
| Employee benefits | 657 | 657 | 528 | (129) | 461 |
| Services and supplies | 7,228 | 7,228 | 7,127 | (101) | 3,460 |
| Total expenditures | 30,651 | 30,651 | 28,477 | (2,174) | 21,396 |
| Other financing uses: | | | | | |
| Transfers to other funds | 26,775 | 26,775 | 26,775 | - | 41,372 |
| Total expenditures and other financing uses | 57,426 | 57,426 | 55,252 | (2,174) | 62,768 |
| Excess (deficiency) of revenues over (under) expenditures and other financing uses | (11,119) | (11,119) | 7,119 | 18,238 | 1,554 |
| Fund balance: | | | | | |
| Beginning of year | 11,119 | 11,119 | 17,752 | 6,633 | 16,198 |
| End of year | $ - | $ - | $ 24,871 | $ 24,871 | $ 17,752 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 32,405 | $ 32,405 | $ 33,921 | $ 1,516 | $ 37,736 |
| Licenses and permits | 6,361 | 6,361 | 5,130 | (1,231) | 6,330 |
| Intergovernmental revenue | 658,314 | 658,314 | 720,728 | 62,414 | 711,388 |
| Total revenues | 697,080 | 697,080 | 759,779 | 62,699 | 755,454 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | 32,681 | 32,681 | - | - |
| Total revenues and other financing sources | 697,080 | 729,761 | 792,460 | 62,699 | 755,454 |
| Other financing uses: | | | | | |
| Transfers to other funds | 711,463 | 711,463 | 711,463 | - | 866,486 |
| Total expenditures and other financing uses | 711,463 | 711,463 | 711,463 | - | 866,486 |
| Excess/(deficiency) of revenues and other financing sources over/(under) other financing uses | (14,383) | 18,298 | 80,997 | 62,699 | (111,032) |
| Fund balance: | | | | | |
| Beginning of year | 14,383 | 14,383 | 195,185 | 180,802 | 306,217 |
| End of year | $ - | $ 32,681 | $ 276,182 | $ 243,501 | $ 195,185 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Intergovernmental revenue | $ 633,000 | $ 633,000 | $ 695,366 | $ 62,366 | $ 648,572 |
| Charges for services | - | - | 966 | 966 | 835,114 |
| Interest | 5,000 | 5,000 | 56,343 | 51,343 | 41,989 |
| Other | - | - | 80 | 80 | 7 |
| Total revenues | 638,000 | 638,000 | 752,755 | 114,755 | 1,525,682 |
| Expenditures: | | | | | |
| Salaries and wages | 117,000 | 117,000 | 69,621 | (47,379) | 69,286 |
| Employee benefits | 50,190 | 50,190 | 21,367 | (28,823) | 10,452 |
| Services and supplies | 1,233,081 | 433,081 | 281,559 | (151,522) | 1,030,204 |
| Capital outlay | - | 1,000,000 | 45,090 | (954,910) | - |
| Total expenditures | 1,400,271 | 1,600,271 | 417,637 | (1,182,634) | 1,109,942 |
| Excess (deficiency) of revenues over (under) expenditures | (762,271) | (962,271) | 335,118 | 1,297,389 | 415,740 |
| Fund balance: | | | | | |
| Beginning of year | 2,346,405 | 2,546,405 | 3,900,177 | 1,353,772 | 3,484,437 |
| End of year | $ 1,584,134 | $ 1,584,134 | $ 4,235,295 | $ 2,651,161 | $ 3,900,177 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 9,425 | $ 9,425 | $ 9,239 | $ (186) | $ 9,879 |
| Licenses and permits | 986 | 986 | 1,410 | 424 | 1,859 |
| Total revenues | 10,411 | 10,411 | 10,649 | 238 | 11,738 |
| Other financing uses: | | | | | |
| Transfers to other funds | 10,842 | 10,842 | 10,842 | - | 10,961 |
| Total other financing uses | 10,842 | 10,842 | 10,842 | - | 10,961 |
| Excess (deficiency) of revenues over (under) other financing uses | (431) | (431) | (193) | 238 | 777 |
| Fund balance: | | | | | |
| Beginning of year | 431 | 431 | 1,014 | 583 | 237 |
| End of year | $ - | $ - | $ 821 | $ 821 | $ 1,014 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 417,435 | $ 417,435 | $ 409,333 | $ (8,102) | $ 437,453 |
| Intergovernmental revenue | 121,200 | 121,200 | 132,028 | 10,828 | 125,837 |
| Interest | 500 | 500 | 3,088 | 2,588 | 3,861 |
| Other | - | - | 100,558 | 100,558 | - |
| Total revenues | 539,135 | 539,135 | 645,007 | 105,872 | 567,151 |
| Other financing sources: | | | | | |
| Transfers from other funds | 470,000 | 470,000 | 470,000 | - | 288,250 |
| Total revenues and other financing sources | 1,009,135 | 1,009,135 | 1,115,007 | 105,872 | 855,401 |
| Expenditures: | | | | | |
| Services and supplies | 1,069,361 | 1,069,361 | 1,050,015 | (19,346) | 887,196 |
| Total expenditures | 1,069,361 | 1,069,361 | 1,050,015 | (19,346) | 887,196 |
| Excess/(deficiency) of revenues and other financing sources over/(under) expenditures | (60,226) | (60,226) | 64,992 | 125,218 | (31,795) |
| Fund balance: | | | | | |
| Beginning of year | 72,940 | 72,940 | 94,203 | 21,263 | 125,998 |
| End of year | $ 12,714 | $ 12,714 | $ 159,195 | $ 146,481 | $ 94,203 |

Clark County, Nevada
Paradise Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 24,587,484 | $ 24,567,484 | $ 24,240,332 | $ (327,152) | $ 27,620,753 |
| Licenses and permits | 8,000,000 | 8,000,000 | 8,293,368 | 293,368 | 8,139,795 |
| Intergovernmental revenue | 53,099,400 | 53,099,400 | 58,015,623 | 4,916,223 | 55,372,905 |
| Total revenues | 85,686,884 | 85,666,884 | 90,549,323 | 4,882,439 | 91,133,453 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | 1,662,098 | 1,662,098 | - | - |
| Total revenues and other financing sources | 85,686,884 | 87,328,982 | 92,211,421 | 4,882,439 | 91,133,453 |
| Other financing uses: | | | | | |
| Transfers to other funds | 91,720,000 | 91,720,000 | 91,720,000 | - | 87,900,000 |
| Total expenditures and other financing uses | 91,720,000 | 91,720,000 | 91,720,000 | - | 87,900,000 |
| Excess (deficiency) of revenues and other financing sources over (under) other financing uses | (6,033,116) | (4,391,018) | 491,421 | 4,882,439 | 3,233,453 |
| Fund balance: | | | | | |
| Beginning of year | 15,493,583 | 15,493,583 | 18,554,101 | 3,060,518 | 15,320,648 |
| End of year | $ 9,460,467 | $ 11,102,565 | $ 19,045,522 | $ 7,942,957 | $ 18,554,101 |

Clark County, Nevada
Searchlight Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 4,992 | $ 4,992 | $ 4,401 | $ (591) | $ 4,713 |
| Licenses and permits | 25,000 | 25,000 | 21,240 | (3,760) | 23,630 |
| Intergovernmental revenue | 344,198 | 344,198 | 375,846 | 31,648 | 350,921 |
| Total revenues | 374,190 | 374,190 | 401,487 | 27,297 | 379,264 |
| Other financing uses: | | | | | |
| Transfers to other funds | 441,251 | 441,251 | 441,251 | - | 378,816 |
| Total other financing uses | 441,251 | 441,251 | 441,251 | - | 378,816 |
| Excess (deficiency) of revenues over (under) other financing uses | (67,061) | (67,061) | (39,764) | 27,297 | 448 |
| Fund balance: | | | | | |
| Beginning of year | 67,061 | 67,061 | 91,581 | 24,520 | 91,133 |
| End of year | $ - | $ - | $ 51,817 | $ 51,817 | $ 91,581 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 9,775,194 | $ 9,775,194 | $ 9,751,835 | $ (23,359) | $ 10,625,911 |
| Licenses and permits | 200,000 | 200,000 | 211,950 | 11,950 | 207,060 |
| Intergovernmental revenue | 14,898,200 | 14,898,200 | 16,247,432 | 1,349,232 | 15,434,182 |
| Total revenues | 24,873,394 | 24,873,394 | 26,211,217 | 1,337,823 | 26,267,153 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | 1,494,769 | 1,494,769 | - | - |
| Total revenues and other financing sources | 24,873,394 | 26,368,163 | 27,705,986 | 1,337,823 | 26,267,153 |
| Other financing uses: | | | | | |
| Transfers to other funds | 26,500,000 | 26,500,000 | 26,500,000 | - | 26,500,000 |
| Total other financing uses | 26,500,000 | 26,500,000 | 26,500,000 | - | 26,500,000 |
| Excess/(deficiency) of revenues and other financing sources over/(under) other financing uses | (1,626,606) | (131,837) | 1,205,986 | 1,337,823 | (232,847) |
| Fund balance: | | | | | |
| Beginning of year | 4,547,175 | 4,547,175 | 5,269,658 | 722,483 | 5,502,505 |
| End of year | $ 2,920,569 | $ 4,415,338 | $ 6,475,644 | $ 2,060,306 | $ 5,269,658 |

Clark County, Nevada
Summerlin Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 3,157,211 | $ 3,157,211 | $ 3,208,895 | $ 51,684 | $ 3,374,406 |
| Licenses and permits | 425,000 | 425,000 | 307,250 | (117,750) | 414,840 |
| Intergovernmental revenue | 120,365 | 120,365 | 131,720 | 11,355 | 130,228 |
| Total revenues | 3,702,576 | 3,702,576 | 3,647,865 | (54,711) | 3,919,474 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | 142,766 | 142,766 | - | - |
| Total revenues and other financing sources | 3,702,576 | 3,845,342 | 3,790,631 | (54,711) | 3,919,474 |
| Other financing uses: | | | | | |
| Transfers to other funds | 4,000,000 | 4,000,000 | 4,000,000 | - | 4,200,000 |
| Total other financing uses | 4,000,000 | 4,000,000 | 4,000,000 | - | 4,200,000 |
| Excess (deficiency) of revenues over (under) other financing uses | (297,424) | (154,658) | (209,369) | (54,711) | (280,526) |
| Fund balance: | | | | | |
| Beginning of year | 2,008,949 | 2,008,949 | 2,009,994 | 1,045 | 2,290,520 |
| End of year | $ 1,711,525 | $ 1,854,291 | $ 1,800,625 | $ (53,666) | $ 2,009,994 |

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, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 4,401,168 | $ 4,401,168 | $ 4,437,141 | $ 35,973 | $ 4,731,108 |
| Licenses and permits | 950,000 | 950,000 | 1,093,226 | 143,226 | 1,103,582 |
| Intergovernmental revenue | 7,340,000 | 7,340,000 | 7,992,116 | 652,116 | 7,482,595 |
| Total revenues | 12,691,168 | 12,691,168 | 13,522,483 | 831,315 | 13,317,285 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | 359,069 | 359,069 | - | - |
| Total revenues and other financing sources | 12,691,168 | 13,050,237 | 13,881,552 | 831,315 | 13,317,285 |
| Other financing uses: | | | | | |
| Transfers to other funds | 13,500,000 | 13,500,000 | 13,500,000 | - | 12,700,000 |
| Total other financing uses | 13,500,000 | 13,500,000 | 13,500,000 | - | 12,700,000 |
| Excess/(deficiency) of revenues and other financing sources over/(under) other financing uses | (808,832) | (449,763) | 381,552 | 831,315 | 617,285 |
| Fund balance: | | | | | |
| Beginning of year | 2,956,269 | 2,956,269 | 3,232,854 | 276,585 | 2,615,569 |
| End of year | $ 2,147,437 | $ 2,506,506 | $ 3,614,406 | $ 1,107,900 | $ 3,232,854 |

Clark County, Nevada
Whitney Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 1,043,397 | $ 1,043,397 | $ 1,031,785 | $ (11,612) | $ 1,184,744 |
| Licenses and permits | 52,000 | 52,000 | 59,910 | 7,910 | 58,140 |
| Intergovernmental revenue | 565,311 | 565,311 | 628,867 | 63,556 | 641,064 |
| Total revenues | 1,660,708 | 1,660,708 | 1,720,562 | 59,854 | 1,883,948 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | 61,963 | 61,963 | - | - |
| Total revenues and other financing sources | 1,660,708 | 1,722,671 | 1,782,525 | 59,854 | 1,883,948 |
| Other financing uses: | | | | | |
| Transfers to other funds | 1,660,708 | 1,660,708 | 1,660,708 | - | 1,914,051 |
| Total other financing uses | 1,660,708 | 1,660,708 | 1,660,708 | - | 1,914,051 |
| Excess/(deficiency) of revenues and other financing sources over/(under) other financing uses | - | 61,963 | 121,817 | 59,854 | (30,103) |
| Fund balance: | | | | | |
| Beginning of year | - | - | 210,370 | 210,370 | 240,473 |
| End of year | $ - | $ 61,963 | $ 332,187 | $ 270,224 | $ 210,370 |

Clark County, Nevada
Winchester Town
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2012
(With comparative actual for the fiscal year ended June 30, 2011)

| | 2012 | | | | 2011 |
|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | $ 2,578,266 | $ 2,578,266 | $ 2,580,500 | $ 2,234 | $ 3,107,782 |
| Licenses and permits | 825,000 | 825,000 | 625,621 | (199,379) | 667,255 |
| Intergovernmental revenue | 11,722,650 | 11,722,650 | 12,826,255 | 1,103,605 | 12,508,544 |
| Total revenues | 15,125,916 | 15,125,916 | 16,032,376 | 906,460 | 16,283,581 |
| Other financing sources: | | | | | |
| Transfers from other funds | - | 337,413 | 337,413 | - | - |
| Total revenues and other financing sources | 15,125,916 | 15,463,329 | 16,369,789 | 906,460 | 16,283,581 |
| Other financing uses: | | | | | |
| Transfers to other funds | 16,500,000 | 16,500,000 | 16,500,000 | - | 16,200,000 |
| Total other financing uses | 16,500,000 | 16,500,000 | 16,500,000 | - | 16,200,000 |
| Excess (deficiency) of revenues and other financing sources over (under) other financing uses | (1,374,084) | (1,036,671) | (130,211) | 906,460 | 83,581 |
| Fund balance: | | | | | |
| Beginning of year | 4,420,091 | 4,420,091 | 5,163,418 | 743,327 | 5,079,837 |
| End of year | $ 3,046,007 | $ 3,383,420 | $ 5,033,207 | $ 1,649,787 | $ 5,163,418 |