

REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND

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

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

	2012				2011
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 274,961,743	\$ 274,961,743	\$ 277,796,141	\$ 2,834,398	\$ 278,820,460
Licenses and permits	206,600,000	206,600,000	211,956,838	5,356,838	218,981,536
Intergovernmental revenue	262,294,315	262,294,315	280,458,862	18,164,547	270,449,762
Charges for services	74,553,455	74,553,455	74,621,408	67,953	80,440,076
Fines and forfeitures	25,500,000	25,500,000	25,602,847	102,847	24,078,067
Interest	3,000,000	3,000,000	2,002,407	(997,593)	838,167
Other	16,537,720	16,537,720	3,306,973	(13,230,747)	4,785,885
Total revenues	<u>863,447,233</u>	<u>863,447,233</u>	<u>875,745,476</u>	<u>12,298,243</u>	<u>878,393,953</u>
Other financing sources:					
Transfers from other funds	289,656,140	291,783,250	288,586,393	(3,196,857)	347,638,468
Total revenues and other financing sources	<u>1,153,103,373</u>	<u>1,155,230,483</u>	<u>1,164,331,869</u>	<u>9,101,386</u>	<u>1,226,032,421</u>
Expenditures:					
General government	114,000,279	118,276,292	112,069,672	(6,206,620)	118,794,960
Judicial	149,453,418	149,453,418	145,197,706	(4,255,712)	147,118,284
Public safety	208,702,096	208,699,253	206,238,005	(2,461,248)	210,248,288
Public works	11,717,717	11,717,717	10,983,376	(734,341)	12,677,523
Health	91,235,820	91,235,820	90,182,762	(1,053,058)	96,771,650
Welfare	80,030,247	79,903,247	79,543,396	(359,851)	79,487,635
Culture and recreation	10,694,233	10,694,233	10,026,008	(668,225)	11,304,303
Other general expenditures	119,993,059	115,846,889	100,249,576	(15,597,313)	111,056,564
Total expenditures	<u>785,826,869</u>	<u>785,826,869</u>	<u>754,490,501</u>	<u>(31,336,368)</u>	<u>787,459,207</u>
Other financing uses:					
Transfers to other funds	415,090,031	415,090,031	402,596,624	(12,493,407)	426,918,389
Total expenditures and other financing uses	<u>1,200,916,900</u>	<u>1,200,916,900</u>	<u>1,157,087,125</u>	<u>(43,829,775)</u>	<u>1,214,377,596</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financial uses	(47,813,527)	(45,686,417)	7,244,744	52,931,161	11,654,825
Fund balance:					
Beginning of year	183,643,161	183,643,161	183,766,135	122,974	172,111,310
End of year	<u>\$ 135,829,634</u>	<u>\$ 137,956,744</u>	<u>\$ 191,010,879</u>	<u>\$ 53,054,135</u>	<u>\$ 183,766,135</u>

See notes to Required Supplementary Information.

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

	2012				2011
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes:					
Ad valorem taxes	\$ 261,961,743	\$ 261,961,743	\$ 262,056,143	\$ 94,400	\$ 260,364,565
Penalties & interest on delinquent taxes	13,000,000	13,000,000	15,739,998	2,739,998	18,455,895
Total taxes	<u>274,961,743</u>	<u>274,961,743</u>	<u>277,796,141</u>	<u>2,834,398</u>	<u>278,820,460</u>
Licenses and permits:					
Business licenses	28,000,000	28,000,000	28,938,500	938,500	29,412,455
Liquor licenses	7,300,000	7,300,000	7,785,880	485,880	7,623,890
County gaming licenses	38,000,000	38,000,000	37,467,989	(532,011)	35,817,756
Franchise fees:					
Utilities	70,000,000	70,000,000	65,436,687	(4,563,313)	79,023,807
Other	26,300,000	26,300,000	24,539,869	(1,760,131)	25,106,944
Other licenses and permits	35,000,000	35,000,000	45,928,891	10,928,891	40,108,553
Marriage licenses	2,000,000	2,000,000	1,859,022	(140,978)	1,888,131
Total licenses and permits	<u>206,600,000</u>	<u>206,600,000</u>	<u>211,956,838</u>	<u>5,356,838</u>	<u>218,981,536</u>
Intergovernmental revenue:					
Federal grants	2,512,750	2,512,750	1,457,305	(1,055,445)	3,057,095
Federal payments in lieu of taxes	3,056,565	3,056,565	3,203,504	146,939	3,134,374
State grants	500,000	500,000	487,250	(12,750)	329,301
State gaming licenses	150,000	150,000	145,126	(4,874)	144,416
Consolidated tax	255,000,000	255,000,000	274,280,594	19,280,594	262,887,094
Court administrative assessment	950,000	950,000	795,389	(154,611)	818,480
Other	125,000	125,000	89,694	(35,306)	79,002
Total intergovernmental revenue	<u>262,294,315</u>	<u>262,294,315</u>	<u>280,458,862</u>	<u>18,164,547</u>	<u>270,449,762</u>
Charges for services:					
General government					
Clerk fees	3,000,000	3,000,000	2,673,155	(326,845)	2,889,886
Recorder fees	20,000,000	20,000,000	17,377,995	(2,622,005)	19,981,375
Map fees	25,000	25,000	45,869	20,869	46,753
Assessor commissions	8,500,000	8,500,000	5,961,593	(2,538,407)	6,678,535
Building and zoning fees	675,000	675,000	887,992	212,992	610,081
Room tax collection commissions	5,500,000	5,500,000	6,315,787	815,787	5,479,966
Administrative fees	11,000,000	11,000,000	13,460,747	2,460,747	14,737,444
Other	4,000,000	4,000,000	3,388,054	(611,946)	4,806,532

(Continued)

Clark County, Nevada
General Fund
Schedule of Revenues and Transfers - 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 (Continued):					
Charges for services (Continued):					
Judicial					
Clerk fees	8,250,000	8,250,000	10,125,009	1,875,009	9,980,484
Other	2,000,000	2,000,000	2,277,933	277,933	2,364,856
Public safety					
Fire protection services	8,253,455	8,253,455	7,333,160	(920,295)	7,183,605
Other	1,000,000	1,000,000	1,254,353	254,353	1,128,376
Public works					
Engineering	2,250,000	2,250,000	3,407,161	1,157,161	4,447,312
Health and welfare					
Animal control	100,000	100,000	112,520	12,520	104,801
Culture and recreation					
Other	-	-	80	80	70
Total charges for services	<u>74,553,455</u>	<u>74,553,455</u>	<u>74,621,408</u>	<u>67,953</u>	<u>80,440,076</u>
Fines and forfeitures:					
Court fines	10,500,000	10,500,000	9,521,585	(978,415)	9,663,117
Court forfeits	15,000,000	15,000,000	16,081,262	1,081,262	14,414,950
Total fines and forfeitures	<u>25,500,000</u>	<u>25,500,000</u>	<u>25,602,847</u>	<u>102,847</u>	<u>24,078,067</u>
Interest	3,000,000	3,000,000	2,002,407	(997,593)	838,167
Other	16,537,720	16,537,720	3,306,973	(13,230,747)	4,785,885
Total revenues	<u>863,447,233</u>	<u>863,447,233</u>	<u>875,745,476</u>	<u>12,298,243</u>	<u>878,393,953</u>
Other financing sources:					
Transfers from other funds	<u>289,656,140</u>	<u>291,783,250</u>	<u>288,586,393</u>	<u>(3,196,857)</u>	<u>347,638,468</u>
Total revenues and other financing sources	<u>\$ 1,153,103,373</u>	<u>\$ 1,155,230,483</u>	<u>\$ 1,164,331,869</u>	<u>\$ 9,101,386</u>	<u>\$ 1,226,032,421</u>

See notes to Required Supplementary Information

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

	Original Budget	Final Budget	Actual	Variance	2011
Expenditures					
General Government					
Commission/Manager:					
Salaries and wages	\$ 2,745,622	\$ 2,745,622	\$ 2,852,054	\$ 106,432	\$ 2,836,604
Employee benefits	1,138,539	1,138,539	1,297,831	159,292	1,206,730
Services and supplies	275,300	275,300	178,097	(97,203)	282,008
Total Commission/Manager	<u>4,159,461</u>	<u>4,159,461</u>	<u>4,327,982</u>	<u>168,521</u>	<u>4,325,342</u>
Office of Diversity:					
Salaries and wages	418,993	418,993	401,359	(17,634)	483,789
Employee benefits	180,705	180,705	183,014	2,309	192,115
Services and supplies	26,200	26,200	20,663	(5,537)	17,159
Total Office of Diversity	<u>625,898</u>	<u>625,898</u>	<u>605,036</u>	<u>(20,862)</u>	<u>693,063</u>
Office of Appointed Counsel					
Salaries and wages	175,531	175,531	179,780	4,249	181,375
Employee benefits	55,514	55,514	59,646	4,132	56,809
Services and supplies	9,573,850	11,573,850	11,239,727	(334,123)	11,078,780
Total Office of Appointed Counsel	<u>9,804,895</u>	<u>11,804,895</u>	<u>11,479,153</u>	<u>(325,742)</u>	<u>11,316,964</u>
Audit:					
Salaries and wages	790,868	790,868	590,081	(200,787)	778,567
Employee benefits	316,559	316,559	272,208	(44,351)	297,150
Services and supplies	25,150	25,150	22,302	(2,848)	14,524
Total Audit	<u>1,132,577</u>	<u>1,132,577</u>	<u>884,591</u>	<u>(247,986)</u>	<u>1,090,241</u>
Finance:					
Salaries and wages	3,440,567	3,440,567	3,500,126	59,559	2,675,172
Employee benefits	1,470,997	1,470,997	1,596,298	125,301	1,300,970
Services and supplies	549,025	619,025	235,854	(383,171)	230,002
Total Finance	<u>5,460,589</u>	<u>5,530,589</u>	<u>5,332,278</u>	<u>(198,311)</u>	<u>4,206,144</u>
Comptroller:					
Salaries and wages	2,573,019	2,573,019	2,413,991	(159,028)	2,405,984
Employee benefits	1,159,652	1,159,652	1,203,433	43,781	1,151,613
Services and supplies	156,700	156,700	123,580	(33,120)	127,523
Total Comptroller	<u>3,889,371</u>	<u>3,889,371</u>	<u>3,741,004</u>	<u>(148,367)</u>	<u>3,685,120</u>
Treasurer:					
Salaries and wages	1,548,422	1,598,422	1,648,339	49,917	1,757,599
Employee benefits	768,251	818,251	832,303	14,052	876,546
Services and supplies	1,009,395	1,009,395	934,850	(74,545)	913,055
Total Treasurer	<u>3,326,068</u>	<u>3,426,068</u>	<u>3,415,492</u>	<u>(10,576)</u>	<u>3,547,200</u>

(Continued)

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

	2012				2011
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
General Government (Continued):					
Elections:					
Salaries and wages	3,581,048	3,581,048	3,138,108	(442,940)	3,839,649
Employee benefits	1,637,394	1,637,394	1,152,488	(484,906)	1,148,532
Services and supplies	3,187,280	3,187,280	1,378,953	(1,808,327)	3,249,415
Total Elections	<u>8,405,722</u>	<u>8,405,722</u>	<u>5,669,549</u>	<u>(2,736,173)</u>	<u>8,237,596</u>
Assessor:					
Salaries and wages	8,978,142	9,378,142	9,286,130	(92,012)	10,145,411
Employee benefits	4,027,056	4,127,056	4,303,412	176,356	4,378,035
Services and supplies	1,177,798	1,177,798	889,845	(287,953)	1,043,622
Total Assessor	<u>14,182,996</u>	<u>14,682,996</u>	<u>14,479,387</u>	<u>(203,609)</u>	<u>15,567,068</u>
Recorder:					
Salaries and wages	2,306,285	2,306,285	2,285,813	(20,472)	2,500,190
Employee benefits	1,178,246	1,178,246	1,263,084	84,838	1,272,216
Services and supplies	222,980	222,980	209,954	(13,026)	227,317
Total Recorder	<u>3,707,511</u>	<u>3,707,511</u>	<u>3,758,851</u>	<u>51,340</u>	<u>3,999,723</u>
Clerk:					
Salaries and wages	2,101,529	2,101,529	2,029,271	(72,258)	2,288,007
Employee benefits	1,073,204	1,073,204	1,092,562	19,358	1,127,875
Services and supplies	167,450	163,614	87,793	(75,821)	140,408
Total Clerk	<u>3,342,183</u>	<u>3,338,347</u>	<u>3,209,626</u>	<u>(128,721)</u>	<u>3,556,290</u>
Administrative Services:					
Salaries and wages	6,361,918	6,361,918	6,185,939	(175,979)	6,567,628
Employee benefits	3,085,712	3,085,712	3,022,441	(63,271)	3,054,612
Services and supplies	3,532,084	3,589,084	3,268,755	(320,329)	3,753,383
Total Administrative Services	<u>12,979,714</u>	<u>13,036,714</u>	<u>12,477,135</u>	<u>(559,579)</u>	<u>13,375,623</u>
Human Resources:					
Salaries and wages	1,980,145	1,980,145	1,916,135	(64,010)	2,183,340
Employee benefits	844,488	844,488	820,285	(24,203)	906,495
Services and supplies	402,860	402,860	207,283	(195,577)	235,252
Total Human Resources	<u>3,227,493</u>	<u>3,227,493</u>	<u>2,943,703</u>	<u>(283,790)</u>	<u>3,325,087</u>
Comprehensive Planning:					
Salaries and wages	3,521,584	4,221,584	4,005,536	(216,048)	4,174,310
Employee benefits	1,517,599	1,817,599	1,820,302	2,703	1,758,552
Services and supplies	405,614	405,614	286,459	(119,155)	268,745
Total Comprehensive Planning	<u>5,444,797</u>	<u>6,444,797</u>	<u>6,112,297</u>	<u>(332,500)</u>	<u>6,201,607</u>

(Continued)

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

	2012				2011
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
General Government (Continued):					
A-95 Clearinghouse Council:					
Salaries and wages	48,000	48,000	46,394	(1,606)	51,212
Employee benefits	25,674	25,674	30,361	4,687	27,967
Services and supplies	6,375	6,375	2,345	(4,030)	5,329
Total A-95 Clearinghouse Council	<u>80,049</u>	<u>80,049</u>	<u>79,100</u>	<u>(949)</u>	<u>84,508</u>
Information Technology:					
Salaries and wages	-	-	-	-	-
Employee benefits	-	-	-	-	(164)
Services and supplies	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Information Technology	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(164)</u>
Business License:					
Salaries and wages	3,819,760	3,819,760	3,543,153	(276,607)	4,086,498
Employee benefits	1,769,338	1,769,338	1,727,587	(41,751)	1,868,725
Services and supplies	414,050	414,050	341,482	(72,568)	400,390
Total Business License	<u>6,003,148</u>	<u>6,003,148</u>	<u>5,612,222</u>	<u>(390,926)</u>	<u>6,355,613</u>
Real Property Management:					
Salaries and wages	11,790,906	11,990,906	11,707,599	(283,307)	12,793,546
Employee benefits	5,406,752	5,606,752	5,911,638	304,886	5,883,483
Services and supplies	11,030,149	11,182,998	10,323,029	(859,969)	10,550,906
Capital outlay	-	-	-	-	-
Total Real Property Management	<u>28,227,807</u>	<u>28,780,656</u>	<u>27,942,266</u>	<u>(838,390)</u>	<u>29,227,935</u>
Total General Government	<u>114,000,279</u>	<u>118,276,292</u>	<u>112,069,672</u>	<u>(6,206,620)</u>	<u>118,794,960</u>
Judicial:					
Outlying Constable:					
Salaries and wages	93,469	93,469	92,876	(593)	87,353
Employee benefits	151,846	151,846	190,434	38,588	177,000
Services and supplies	11,950	10,980	8,252	(2,728)	6,243
Total Outlying Constable	<u>257,265</u>	<u>256,295</u>	<u>291,562</u>	<u>35,267</u>	<u>270,596</u>
Henderson Constable:					
Salaries and wages	100,899	95,899	81,865	(14,034)	92,783
Employee benefits	59,737	59,737	63,722	3,985	67,797
Services and supplies	17,250	22,250	18,724	(3,526)	26,010
Total Henderson Constable	<u>177,886</u>	<u>177,886</u>	<u>164,311</u>	<u>(13,575)</u>	<u>186,590</u>

(Continued)

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

	2012				2011
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Judicial (Continued):					
North Las Vegas Constable:					
Salaries and wages	103,209	103,209	102,827	(382)	105,213
Employee benefits	62,804	60,304	69,085	8,781	66,471
Services and supplies	28,300	31,770	31,716	(54)	25,810
Total North Las Vegas Constable	<u>194,313</u>	<u>195,283</u>	<u>203,628</u>	<u>8,345</u>	<u>197,494</u>
District Attorney:					
Salaries and wages	26,890,437	26,890,437	25,352,065	(1,538,372)	26,116,169
Employee benefits	10,933,299	10,933,299	10,770,865	(162,434)	10,408,949
Services and supplies	1,346,020	1,346,020	1,176,388	(169,632)	1,189,808
Capital outlay	-	-	-	-	38,747
Total District Attorney	<u>39,169,756</u>	<u>39,169,756</u>	<u>37,299,318</u>	<u>(1,870,438)</u>	<u>37,753,673</u>
Witness/Legal Fees:					
Services and supplies	2,050,000	2,050,000	1,417,135	(632,865)	1,447,052
Total Witness/Legal Fees	<u>2,050,000</u>	<u>2,050,000</u>	<u>1,417,135</u>	<u>(632,865)</u>	<u>1,447,052</u>
Family Court:					
Salaries and wages	7,448,331	7,448,331	7,188,620	(259,711)	7,215,693
Employee benefits	3,200,839	3,200,839	3,366,440	165,601	3,096,024
Services and supplies	1,367,650	1,404,050	1,302,339	(101,711)	1,319,834
Total Family Court	<u>12,016,820</u>	<u>12,053,220</u>	<u>11,857,399</u>	<u>(195,821)</u>	<u>11,631,551</u>
Civil/Criminal:					
Salaries and wages	11,886,936	11,886,936	12,238,830	351,894	12,725,818
Employee benefits	5,275,439	5,275,439	5,625,991	350,552	5,530,797
Services and supplies	2,435,289	2,717,289	2,586,944	(130,345)	2,488,932
Total Civil/Criminal	<u>19,597,664</u>	<u>19,879,664</u>	<u>20,451,765</u>	<u>572,101</u>	<u>20,745,547</u>
Clerk of the Court:					
Salaries and wages	12,385,422	12,385,422	11,272,625	(1,112,797)	12,061,366
Employee benefits	6,028,446	6,028,446	6,046,247	17,801	5,964,180
Services and supplies	565,150	564,150	459,288	(104,862)	637,816
Total Clerk of the Court	<u>18,979,018</u>	<u>18,978,018</u>	<u>17,778,160</u>	<u>(1,199,858)</u>	<u>18,663,362</u>
Alternative Dispute Resolution					
Salaries and wages	450,085	450,085	411,848	(38,237)	450,439
Employee benefits	209,930	209,930	211,664	1,734	223,283
Services and supplies	107,385	106,985	103,753	(3,232)	93,303
Total Alternative Dispute Resolution	<u>767,400</u>	<u>767,000</u>	<u>727,265</u>	<u>(39,735)</u>	<u>767,025</u>

(Continued)

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

	2012				2011
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Judicial (Continued):					
Special Public Defender:					
Salaries and wages	2,129,624	2,129,624	2,120,049	(9,575)	2,112,516
Employee benefits	866,223	866,223	941,103	74,880	883,818
Services and supplies	437,385	437,385	246,050	(191,335)	253,435
Total Special Public Defender	<u>3,433,232</u>	<u>3,433,232</u>	<u>3,307,202</u>	<u>(126,030)</u>	<u>3,249,769</u>
Court Jury Services:					
Salaries and wages	193,360	193,360	155,084	(38,276)	169,986
Employee benefits	113,526	113,526	106,142	(7,384)	111,032
Services and supplies	1,339,550	1,022,550	978,768	(43,782)	1,031,670
Total Court Jury Services	<u>1,646,436</u>	<u>1,329,436</u>	<u>1,239,994</u>	<u>(89,442)</u>	<u>1,312,688</u>
Grand Jury:					
Services and supplies	208,750	208,750	193,225	(15,525)	204,449
Total Grand Jury	<u>208,750</u>	<u>208,750</u>	<u>193,225</u>	<u>(15,525)</u>	<u>204,449</u>
Las Vegas Justice Court:					
Salaries and wages	11,144,534	11,144,534	10,715,508	(429,026)	10,507,875
Employee benefits	4,962,709	4,962,709	5,261,425	298,716	4,877,521
Services and supplies	1,826,336	1,826,336	1,671,496	(154,840)	2,410,407
Total Las Vegas Justice Court	<u>17,933,579</u>	<u>17,933,579</u>	<u>17,648,429</u>	<u>(285,150)</u>	<u>17,795,803</u>
Henderson Justice Court:					
Salaries and wages	1,726,761	1,726,761	1,691,881	(34,880)	1,719,864
Employee benefits	774,117	774,117	812,880	38,763	765,072
Services and supplies	183,600	183,600	134,439	(49,161)	164,387
Total Henderson Justice Court	<u>2,684,478</u>	<u>2,684,478</u>	<u>2,639,200</u>	<u>(45,278)</u>	<u>2,649,323</u>
North Las Vegas Justice Court:					
Salaries and wages	1,865,148	1,865,148	1,859,046	(6,102)	1,917,775
Employee benefits	846,190	846,190	918,015	71,825	900,732
Services and supplies	136,700	136,700	77,524	(59,176)	94,117
Total North Las Vegas Justice Court	<u>2,848,038</u>	<u>2,848,038</u>	<u>2,854,585</u>	<u>6,547</u>	<u>2,912,624</u>
Outlying Justice Court:					
Salaries and wages	1,677,027	1,677,027	1,635,083	(41,944)	1,616,421
Employee benefits	684,872	684,872	732,378	47,506	689,149
Services and supplies	231,187	231,187	190,846	(40,341)	213,751
Total Outlying Justice Court	<u>2,593,086</u>	<u>2,593,086</u>	<u>2,558,307</u>	<u>(34,779)</u>	<u>2,519,321</u>

(Continued)

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

	2012				2011
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Judicial (Continued):					
Public Defender:					
Salaries and wages	15,793,091	15,793,091	15,461,726	(331,365)	15,853,683
Employee benefits	6,316,210	6,316,210	6,700,693	384,483	6,418,664
Services and supplies	1,117,267	1,117,267	872,415	(244,852)	929,698
Total Public Defender	<u>23,226,568</u>	<u>23,226,568</u>	<u>23,034,834</u>	<u>(191,734)</u>	<u>23,202,045</u>
Neighborhood Justice Center:					
Salaries and wages	811,220	811,220	743,597	(67,623)	812,862
Employee benefits	349,259	349,259	374,343	25,084	368,631
Services and supplies	508,650	508,650	413,447	(95,203)	427,879
Total Neighborhood Justice Center	<u>1,669,129</u>	<u>1,669,129</u>	<u>1,531,387</u>	<u>(137,742)</u>	<u>1,609,372</u>
Total Judicial	<u>149,453,418</u>	<u>149,453,418</u>	<u>145,197,706</u>	<u>(4,255,712)</u>	<u>147,118,284</u>
Public Safety:					
Office of the Sheriff:					
Salaries and wages	174,640	174,640	173,492	(1,148)	168,592
Employee benefits	16,648	16,648	23,438	6,790	23,342
Services and supplies	1,000	1,000	78	(922)	117
Total Office of the Sheriff	<u>192,288</u>	<u>192,288</u>	<u>197,008</u>	<u>4,720</u>	<u>192,051</u>
Fire Department:					
Salaries and wages	75,927,804	75,072,354	72,007,054	(3,065,300)	76,480,884
Employee benefits	44,918,603	44,918,603	45,504,685	586,082	46,165,415
Services and supplies	7,421,587	8,281,837	7,789,310	(492,527)	7,299,753
Total Fire Department	<u>128,267,994</u>	<u>128,272,794</u>	<u>125,301,049</u>	<u>(2,971,745)</u>	<u>129,946,052</u>
Volunteer Fire and Ambulance:					
Services and supplies	266,385	261,585	203,228	(58,357)	220,213
Total Volunteer Fire and Ambulance	<u>266,385</u>	<u>261,585</u>	<u>203,228</u>	<u>(58,357)</u>	<u>220,213</u>
Public Guardian:					
Salaries and wages	1,437,931	1,437,931	1,207,636	(230,295)	1,401,471
Employee benefits	685,332	685,332	611,147	(74,185)	641,640
Services and supplies	133,240	133,240	77,198	(56,042)	76,053
Total Public Guardian	<u>2,256,503</u>	<u>2,256,503</u>	<u>1,895,981</u>	<u>(360,522)</u>	<u>2,119,164</u>

(Continued)

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

	2012				2011
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Public Safety (Continued):					
Public Administrator:					
Salaries and wages	605,577	605,577	663,642	58,065	671,426
Employee benefits	207,206	207,206	257,975	50,769	230,027
Services and supplies	73,291	73,291	38,151	(35,140)	68,572
Total Public Administrator	<u>886,074</u>	<u>886,074</u>	<u>959,768</u>	<u>73,694</u>	<u>970,025</u>
Coroner:					
Salaries and wages	2,971,295	2,971,295	3,047,636	76,341	3,109,414
Employee benefits	1,161,085	1,161,085	1,211,782	50,697	1,200,364
Services and supplies	1,097,500	1,097,500	869,831	(227,669)	850,055
Total Coroner	<u>5,229,880</u>	<u>5,229,880</u>	<u>5,129,249</u>	<u>(100,631)</u>	<u>5,159,833</u>
Juvenile Justice:					
Salaries and wages	24,837,816	24,837,816	25,088,186	250,370	25,973,742
Employee benefits	13,715,766	13,715,766	13,697,244	(18,522)	13,283,001
Services and supplies	4,479,620	4,476,777	3,707,745	(769,032)	3,626,799
Total Juvenile Justice	<u>43,033,202</u>	<u>43,030,359</u>	<u>42,493,175</u>	<u>(537,184)</u>	<u>42,883,542</u>
Family Services:					
Salaries and wages	18,252,756	18,252,756	17,442,658	(810,098)	18,432,377
Employee benefits	8,074,014	8,044,014	8,098,947	54,933	8,178,036
Services and supplies	2,243,000	2,273,000	4,516,942	2,243,942	2,110,111
Capital outlay	-	-	-	-	36,884
Total Family Services	<u>28,569,770</u>	<u>28,569,770</u>	<u>30,058,547</u>	<u>1,488,777</u>	<u>28,757,408</u>
Total Public Safety	<u>208,702,096</u>	<u>208,699,253</u>	<u>206,238,005</u>	<u>(2,461,248)</u>	<u>210,248,288</u>
Public Works:					
Public Works:					
Salaries and wages	7,033,835	7,033,835	6,828,121	(205,714)	8,096,452
Employee benefits	3,109,607	3,109,607	2,907,116	(202,491)	3,333,747
Services and supplies	1,574,275	1,574,275	1,248,139	(326,136)	1,247,324
Total Public Works	<u>11,717,717</u>	<u>11,717,717</u>	<u>10,983,376</u>	<u>(734,341)</u>	<u>12,677,523</u>

(Continued)

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

	2012				2011
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Health:					
Emergency Room Admittance:					
Services and supplies	88,185,820	88,185,820	87,335,719	(850,101)	94,035,620
Total Emergency Room Admittance	<u>88,185,820</u>	<u>88,185,820</u>	<u>87,335,719</u>	<u>(850,101)</u>	<u>94,035,620</u>
Emergency Medical Care:					
Services and supplies	3,050,000	3,050,000	2,847,043	(202,957)	2,736,030
Total Emergency Medical Care	<u>3,050,000</u>	<u>3,050,000</u>	<u>2,847,043</u>	<u>(202,957)</u>	<u>2,736,030</u>
Total Health	<u>91,235,820</u>	<u>91,235,820</u>	<u>90,182,762</u>	<u>(1,053,058)</u>	<u>96,771,650</u>
Welfare:					
Salaries and wages	6,792,736	6,792,736	6,752,773	(39,963)	7,375,885
Employee benefits	3,154,557	3,154,557	3,316,178	161,621	3,398,074
Services and supplies	70,082,954	69,955,954	69,474,445	(481,509)	68,713,676
Total Welfare	<u>80,030,247</u>	<u>79,903,247</u>	<u>79,543,396</u>	<u>(359,851)</u>	<u>79,487,635</u>
Culture and Recreation:					
Salaries and wages	6,736,551	6,736,551	6,349,691	(386,860)	7,393,944
Employee benefits	2,907,176	2,907,176	2,940,229	33,053	3,135,845
Services and supplies	1,050,506	1,050,506	736,088	(314,418)	774,514
Total Culture and Recreation	<u>10,694,233</u>	<u>10,694,233</u>	<u>10,026,008</u>	<u>(668,225)</u>	<u>11,304,303</u>
Other General Expenditures:					
Utilities	24,678,727	24,125,623	18,574,977	(5,550,646)	18,140,190
Building rental	16,291,639	16,291,639	1,913,008	(14,378,631)	3,003,688
Capital replacement	1,955,600	1,495,570	1,555,476	59,906	139,120
Administrative assessments	1,906,000	1,672,964	932,410	(740,554)	550,436
Maintenance contracts	-	-	-	-	-
Insurance and official bonds	4,240,530	4,240,530	3,630,310	(610,220)	3,918,167
Miscellaneous refunds and expenditures	16,592,714	13,692,714	16,984,338	3,291,624	14,886,239
Internal service charges	45,314,549	45,314,549	40,745,704	(4,568,845)	46,601,017
Publications and professional services	3,320,805	3,320,805	2,849,467	(471,338)	2,410,861
Contributions	5,692,495	5,692,495	13,063,886	7,371,391	21,406,846
Total Other General Expenditures	<u>119,993,059</u>	<u>115,846,889</u>	<u>100,249,576</u>	<u>(15,597,313)</u>	<u>111,056,564</u>
Total expenditures	<u>785,826,869</u>	<u>785,826,869</u>	<u>754,490,501</u>	<u>(31,336,368)</u>	<u>787,459,207</u>
Transfers to other funds	415,090,031	415,090,031	402,596,624	(12,493,407)	426,918,389
Total expenditures and transfers	<u>\$ 1,200,916,900</u>	<u>\$ 1,200,916,900</u>	<u>\$ 1,157,087,125</u>	<u>\$ (43,829,775)</u>	<u>\$ 1,214,377,596</u>

See notes to Required Supplementary Information

Clark County
Reconciliation of General Fund (Budgetary Basis) to the General Fund (Modified Accrual Basis)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended June 30, 2012

	General Fund Budgetary Basis	Internally Reported Funds	Eliminations	General Fund Modified Accrual Basis
Revenues:				
Taxes	\$ 277,796,141	\$ 163,029,959	\$ -	\$ 440,826,100
Special assessments	-	-	-	-
Licenses and permits	211,956,838	19,303,210	-	231,260,048
Intergovernmental revenue	280,458,862	390,325,382	-	670,784,244
Charges for services	74,621,408	9,841,074	-	84,462,482
Fines and forfeitures	25,602,847	-	-	25,602,847
Interest	2,002,407	2,395,708	-	4,398,115
Other	3,306,973	654,074	-	3,961,047
Total revenues	<u>875,745,476</u>	<u>585,549,407</u>	<u>-</u>	<u>1,461,294,883</u>
Expenditures:				
Current:				
General government	111,009,314	3,177,222	-	114,186,536
Judicial	145,197,706	1,097,783	-	146,295,489
Public safety	206,238,005	206,460,702	-	412,698,707
Public works	10,983,376	200,231,805	-	211,215,181
Health	90,182,762	-	-	90,182,762
Welfare	79,543,396	-	-	79,543,396
Culture and recreation	10,026,008	28,477	-	10,054,485
Other general expenditures	100,062,897	-	-	100,062,897
Capital outlays	1,247,037	5,589,613	-	6,836,650
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>754,490,501</u>	<u>416,585,602</u>	<u>-</u>	<u>1,171,076,103</u>
Excess of revenues over expenditures	121,254,975	168,963,805	-	290,218,780
Other financing sources (uses):				
Transfers from other funds	288,586,393	177,766,657	456,558,819	9,794,231
Transfers to other funds	(402,596,624)	(382,334,475)	(456,558,819)	(328,372,280)
Total other financing sources (uses)	<u>(114,010,231)</u>	<u>(204,567,818)</u>	<u>-</u>	<u>(318,578,049)</u>
Net changes in fund balances	7,244,744	(35,604,013)	-	(28,359,269)
Fund balance:				
Beginning of year	183,766,135	177,465,833	-	361,231,968
End of year	<u>\$ 191,010,879</u>	<u>\$ 141,861,820</u>	<u>\$ -</u>	<u>\$ 332,872,699</u>

Clark County, Nevada
Internally Reported Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2012

	Detention Services	Master Transportation Plan	Court Education Program	Citizen Review Board Administration	Personnel Services	Technology Fees
Revenues:						
Taxes	\$ -	\$ 41,757,441	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	6,700,196	-	-	-	-
Intergovernmental revenue	-	243,554,535	155,569	81,640	-	-
Charges for services	5,077,693	-	705,959	-	163,052	-
Fines and forfeitures	-	-	-	-	-	-
Interest	660,287	285,990	11,182	676	(91)	45,266
Other	309,699	-	-	-	-	-
Total revenues	<u>6,047,679</u>	<u>292,298,162</u>	<u>872,710</u>	<u>82,316</u>	<u>162,961</u>	<u>45,266</u>
Expenditures:						
Salaries and wages	84,527,992	-	530,305	144,405	102,622	615,904
Employee benefits	50,605,688	-	259,635	50,932	58,285	303,825
Services and supplies	40,499,934	199,916,265	307,843	22,959	2,054	1,759,389
Capital outlay	5,567,687	-	-	-	-	21,926
Total expenditures	<u>181,201,301</u>	<u>199,916,265</u>	<u>1,097,783</u>	<u>218,296</u>	<u>162,961</u>	<u>2,701,044</u>
Excess (deficiency) of revenues over (under) expenditures	(175,153,622)	92,381,897	(225,073)	(135,980)	-	(2,655,778)
Other financing sources (uses):						
Transfers from other funds	159,684,835	-	429,509	160,984	-	2,228,960
Transfers to other funds	-	(92,381,897)	(174,000)	-	-	-
Total other financing sources (uses)	<u>159,684,835</u>	<u>(92,381,897)</u>	<u>255,509</u>	<u>160,984</u>	<u>-</u>	<u>2,228,960</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(15,468,787)	-	30,436	25,004	-	(426,818)
Fund balance:						
Beginning of year	48,899,594	-	694,695	223	-	4,473,912
End of year	<u>\$ 33,430,807</u>	<u>\$ -</u>	<u>\$ 725,131</u>	<u>\$ 25,227</u>	<u>\$ -</u>	<u>\$ 4,047,094</u>

(Continued)

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

	Fire Prevention Bureau	LVMPD Seized Funds	County Licensing Applications	Satellite Detention Center	Special Improvement District Administration	In-Transit
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-
Charges for services	3,430,506	-	-	-	463,864	-
Fines and forfeitures	-	-	-	-	-	-
Interest	49,062	23,108	64,408	401,884	7,310	714,025
Other	3,584	-	16,040	826	-	257,787
Total revenues	<u>3,483,152</u>	<u>23,108</u>	<u>80,448</u>	<u>402,710</u>	<u>471,174</u>	<u>971,812</u>
Expenditures:						
Salaries and wages	5,883,309	-	-	-	239,434	-
Employee benefits	3,303,757	-	-	-	129,723	-
Services and supplies	662,164	2,279	15,403	12,724,593	39,441	8,386
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>9,849,230</u>	<u>2,279</u>	<u>15,403</u>	<u>12,724,593</u>	<u>408,598</u>	<u>8,386</u>
Excess (deficiency) of revenues over (under) expenditures	(6,366,078)	20,829	65,045	(12,321,883)	62,576	963,426
Other financing sources (uses):						
Transfers from other funds	4,000,000	-	-	6,000,000	-	-
Transfers to other funds	-	-	-	-	-	-
Total other financing sources (uses)	<u>4,000,000</u>	<u>-</u>	<u>-</u>	<u>6,000,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,366,078)	20,829	65,045	(6,321,883)	62,576	963,426
Fund balance:						
Beginning of year	<u>5,227,352</u>	<u>94,869</u>	<u>1,244,455</u>	<u>42,909,797</u>	<u>772,118</u>	<u>7,342,701</u>
End of year	<u>\$ 2,861,274</u>	<u>\$ 115,698</u>	<u>\$ 1,309,500</u>	<u>\$ 36,587,914</u>	<u>\$ 834,694</u>	<u>\$ 8,306,127</u>

(Continued)

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

	Bunkerville Town	Clark County Fire Service District	Enterprise Town	Indian Springs Town	Laughlin Town
Revenues:					
Taxes	\$ 5,266	\$ 62,146,976	\$ 10,748,443	\$ 2,313	\$ 3,010,419
Special assessments	-	-	-	-	-
Licenses and permits	-	-	750,520	9,900	1,222,170
Intergovernmental revenue	533,860	39,969,580	3,085,901	-	6,005,711
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	-	-	-	-	132,601
Other	-	4	-	-	66,134
Total revenues	<u>539,126</u>	<u>102,116,560</u>	<u>14,584,864</u>	<u>12,213</u>	<u>10,437,035</u>
Expenditures:					
Salaries and wages	-	-	-	-	4,981,969
Employee benefits	-	-	-	-	2,659,504
Services and supplies	-	-	-	-	609,513
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,250,986</u>
Excess (deficiency) of revenues over (under) expenditures	539,126	102,116,560	14,584,864	12,213	2,186,049
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)	(11,288)	(1,283,936)
Total other financing sources (uses)	<u>(575,585)</u>	<u>(116,099,900)</u>	<u>(15,565,221)</u>	<u>(11,288)</u>	<u>(1,283,936)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(36,459)	(13,983,340)	(980,357)	925	902,113
Fund balance:					
Beginning of year	<u>135,909</u>	<u>20,592,271</u>	<u>3,359,475</u>	<u>2,690</u>	<u>6,969,845</u>
End of year	<u>\$ 99,450</u>	<u>\$ 6,608,931</u>	<u>\$ 2,379,118</u>	<u>\$ 3,615</u>	<u>\$ 7,871,958</u>

(Continued)

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

	Moapa Town	Moapa Valley Town	Mt. Charleston Town	Paradise Town	Searchlight Town	Spring Valley Town
Revenues:						
Taxes	\$ 61,052	\$ 33,921	\$ 9,239	\$ 24,240,332	\$ 4,401	\$ 9,751,835
Special assessments	-	-	-	-	-	-
Licenses and permits	1,319	5,130	1,410	8,293,368	21,240	211,950
Intergovernmental revenue	-	720,728	-	58,015,623	375,846	16,247,431
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>62,371</u>	<u>759,779</u>	<u>10,649</u>	<u>90,549,323</u>	<u>401,487</u>	<u>26,211,216</u>
Expenditures:						
Salaries and wages	20,822	-	-	-	-	-
Employee benefits	528	-	-	-	-	-
Services and supplies	7,127	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>28,477</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	33,894	759,779	10,649	90,549,323	401,487	26,211,216
Other financing sources (uses):						
Transfers from other funds	-	32,681	-	1,662,098	-	1,494,770
Transfers to other funds	(26,775)	(711,463)	(10,842)	(91,720,000)	(441,251)	(26,500,000)
Total other financing sources (uses)	<u>(26,775)</u>	<u>(678,782)</u>	<u>(10,842)</u>	<u>(90,057,902)</u>	<u>(441,251)</u>	<u>(25,005,230)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	7,119	80,997	(193)	491,421	(39,764)	1,205,986
Fund balance:						
Beginning of year	<u>17,752</u>	<u>195,185</u>	<u>1,014</u>	<u>18,554,101</u>	<u>91,581</u>	<u>5,269,658</u>
End of year	<u>\$ 24,871</u>	<u>\$ 276,182</u>	<u>\$ 821</u>	<u>\$ 19,045,522</u>	<u>\$ 51,817</u>	<u>\$ 6,475,644</u>

(Continued)

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

	Summerlin Town	Sunrise Manor Town	Whitney Town	Winchester Town	2012	2011
Revenues:						
Taxes	\$ 3,208,895	\$ 4,437,141	\$ 1,031,785	\$ 2,580,500	\$ 163,029,959	\$ 171,942,099
Special assessments	-	-	-	-	-	-
Licenses and permits	307,250	1,093,226	59,910	625,621	19,303,210	17,921,894
Intergovernmental revenue	131,720	7,992,116	628,867	12,826,255	390,325,382	376,213,148
Charges for services	-	-	-	-	9,841,074	9,958,347
Fines and forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	2,395,708	3,136,834
Other	-	-	-	-	654,074	1,456,389
Total revenues	3,647,865	13,522,483	1,720,562	16,032,376	585,549,407	580,628,711
Expenditures:						
Salaries and wages	-	-	-	-	97,046,762	101,708,794
Employee benefits	-	-	-	-	57,371,877	51,693,950
Services and supplies	-	-	-	-	256,577,350	246,544,005
Capital outlay	-	-	-	-	5,589,613	307,192
Total expenditures	-	-	-	-	416,585,602	400,253,941
Excess (deficiency) of revenues over (under) expenditures	3,647,865	13,522,483	1,720,562	16,032,376	168,963,805	180,374,770
Other financing sources (uses):						
Transfers from other funds	142,766	359,069	61,963	337,413	177,766,657	185,656,596
Transfers to other funds	(4,000,000)	(13,500,000)	(1,660,708)	(16,500,000)	(382,334,475)	(404,082,592)
Total other financing sources (uses)	(3,857,234)	(13,140,931)	(1,598,745)	(16,162,587)	(204,567,818)	(218,425,996)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(209,369)	381,552	121,817	(130,211)	(35,604,013)	(38,051,226)
Fund balance:						
Beginning of year	2,009,994	3,232,854	210,370	5,163,418	177,465,833	215,517,059
End of year	\$ 1,800,625	\$ 3,614,406	\$ 332,187	\$ 5,033,207	\$ 141,861,820	\$ 177,465,833

LAS VEGAS METROPOLITAN POLICE DEPARTMENT FUND

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

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

	2012				2011
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Ad valorem taxes	\$ 118,402,736	\$ 118,764,744	\$ 118,948,845	\$ 184,101	\$ 130,995,489
Intergovernmental revenue:					
Federal and state grants	-	25,577,653	12,737,377	(12,840,276)	13,434,259
City of Las Vegas contribution	118,011,599	118,011,599	118,011,599	-	130,297,994
Charges for services:					
Airport security	18,879,231	18,435,848	18,297,219	(138,629)	15,990,809
Other	8,850,000	10,332,398	11,176,575	844,177	9,942,652
Interest	1,900,000	1,171,651	616,975	(554,676)	1,280,941
Other	1,550,000	1,086,251	1,333,399	247,148	3,958,618
Total revenues	<u>267,593,566</u>	<u>293,380,144</u>	<u>281,121,989</u>	<u>(12,258,155)</u>	<u>305,900,762</u>
Other financing sources:					
Transfers from other funds	189,260,273	189,260,273	189,260,273	-	204,623,329
Total revenues and other financing sources	<u>456,853,839</u>	<u>482,640,417</u>	<u>470,382,262</u>	<u>(12,258,155)</u>	<u>510,524,091</u>
Expenditures:					
Salaries and wages	305,138,667	308,679,447	298,901,381	(9,778,066)	311,585,641
Employee benefits	137,156,638	134,674,224	129,869,042	(4,805,182)	128,738,901
Services and supplies	58,921,706	74,833,973	61,935,906	(12,898,067)	50,258,439
Capital outlay	90,000	2,868,466	3,626,256	757,790	7,563,928
Principal	-	-	178,480	178,480	227,106
Interest	-	-	4,825	4,825	17,301
Total expenditures	<u>501,307,011</u>	<u>521,056,110</u>	<u>494,515,890</u>	<u>(26,540,220)</u>	<u>498,391,316</u>
Other financing uses:					
Transfers to other funds	-	-	-	-	10,000,000
Total expenditures and other financing uses	<u>501,307,011</u>	<u>521,056,110</u>	<u>494,515,890</u>	<u>(26,540,220)</u>	<u>508,391,316</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(44,453,172)</u>	<u>(38,415,693)</u>	<u>(24,133,628)</u>	<u>14,282,065</u>	<u>2,132,775</u>
Fund balance:					
Beginning of year	84,587,733	78,550,254	78,550,254	-	76,417,479
End of year	<u>\$ 40,134,561</u>	<u>\$ 40,134,561</u>	<u>\$ 54,416,626</u>	<u>\$ 14,282,065</u>	<u>\$ 78,550,254</u>

See notes to Required Supplementary Information

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

<u>Year Ended June 30,</u>	<u>Annual Required Contributions</u>	<u>Percentage Contributed</u>
2007	\$ 22,040,681	100 %
2008	23,587,076	100
2009	27,262,106	100
2010	25,753,794	100
2011	26,606,950	100
2012	26,721,710	100

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

Additional actuarial assumptions as of the latest actuarial valuation:

Investment rate of return	7.50%
Total payroll growth	5.00%

See notes to Required Supplementary Information

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

Actuarial Valuation Date	Actuarial Value of Assets	Entry Age Normal Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
07/01/07	\$119,142,043	\$222,471,907	\$103,329,864	53.60%	\$ 97,880,824	105.60%
07/01/08	127,179,936	250,041,067	122,870,131	50.90	111,054,552	110.60
07/01/09	156,464,229	300,396,876	143,932,647	52.10	122,006,497	118.00
07/01/10	165,504,117	322,902,749	157,398,632	51.30	119,663,339	131.50
07/01/11	181,450,882	347,880,294	166,429,412	52.20	117,220,320	142.0

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

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

See notes to Required Supplementary Information

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

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
County Plan	06/30/2006	\$ -	\$369,159,987	\$369,159,987	0.0%	\$713,875,929	51.7%
	07/01/2008	-	447,990,595	447,990,595	0.0	766,272,363	58.5%
	07/01/2010	-	639,803,547	693,803,547	0.0	765,110,216	90.7%
PEBP*	06/30/2006	-	61,169,230	61,169,230	0.0	561,796,448	10.9
	07/01/2008	-	111,336,740	111,336,740	0.0	-	n/a
	07/01/2010	-	127,975,674	127,975,674	0.0	-	n/a
Fire Plan	07/01/2006	4,638,905	52,091,883	47,452,978	8.9	66,241,179	71.6
	07/01/2008	5,552,810	85,378,281	79,825,471	6.5	77,213,379	103.4
	07/01/2010	6,541,552	138,226,725	131,685,173	4.7	74,167,614	177.6
Metro Plan**	06/30/2008	-	446,757,386	446,757,386	0.0	415,850,264	107.4
	06/30/2010	-	398,433,914	398,433,914	0.0	349,202,005	114.1
	06/30/2012	-	447,563,618	447,563,618	0.0	302,392,694	148.0
Metro Civilian Plan**	06/30/2010	-	14,554,697	14,554,697	0.0	71,192,228	20.4
	06/30/2012	-	19,304,624	19,304,624	0.0	95,492,430	20.2

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

** Calculation based on Projected-unit-credit-cost actuarial cost method

See notes to Required Supplementary Information

Clark County, Nevada
Notes to Required Supplementary Information
Year Ended June 30, 2012

Budgetary Information

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

- a. Prior to April 15, the County Manager submits to the Nevada State Department of Taxation the tentative budget for the next fiscal year, commencing on July 1. The budget as submitted contains the proposed expenditures and means of financing them.
- b. The Nevada State Department of Taxation notifies the County of its acceptance of the budget.
- c. Public hearings are conducted on the third Monday in May.
- d. After all the changes have been noted and hearings closed, the County Commission adopts the budget on or before June 1.
- e. The County Manager is authorized to transfer budgeted amounts within functions or funds, but the County Commissioners must approve any transfers between funds or increases to a fund's original appropriated level.
- f. Increases to a fund's budget (augmentations) other than by transfers are accomplished through formal County Commission action.
- g. The General Fund and all special revenue, debt service, and capital project funds have legally adopted annual budgets.
- h. Statutory regulations require budgetary control to be exercised at the function level within the General Fund or at the fund level of all other funds. The County administratively exercises control at the budgeted item level within a department.
- i. All appropriations lapse at the end of the fiscal year. Encumbrances are reappropriated in the ensuing fiscal year.
- j. Budgets are adopted on a basis consistent with the method used to report on governmental funds that are prepared in accordance with the accounting principles generally accepted in the United States of America.
- k. Budgeted expenditure amounts for the year ended June 30, 2012, as originally adopted, were augmented during the year for grants and other County Commission action.

Reconciliation of General Fund (Budget Basis) to the General Fund (Modified Accrual Basis)

This statement reconciles the general fund as presented for budget purposes to the presentation required under the modified accrual basis of accounting.

Internally Reported Special Revenue Funds

This statement details special revenue funds on a budgetary basis that are included in the general fund under the modified accrual basis.