

AGENCY FUNDS

AGENCY FUNDS

Each of the agency funds is used to account for ad valorem taxes and other revenues received by Clark County on behalf of the entities identified in the fund titles.

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2013

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
County Health District Operating				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 12,032,834	\$ 79,885,513	\$ 73,845,577	\$ 18,072,770
In custody of other officials	126,037	358	18,230	108,165
Loaned securities	2,374,645	-	2,374,645	-
Interest receivable	23,538	29,358	23,538	29,358
	<u>\$ 14,557,054</u>	<u>\$ 79,915,229</u>	<u>\$ 76,261,990</u>	<u>\$ 18,210,293</u>
Total Assets				
LIABILITIES				
Loaned securities	\$ 2,434,855	\$ -	\$ 2,434,855	\$ -
Amounts held for others	12,122,199	80,069,016	73,980,922	18,210,293
	<u>\$ 14,557,054</u>	<u>\$ 80,069,016</u>	<u>\$ 76,415,777</u>	<u>\$ 18,210,293</u>
Total Liabilities				
County Health District Insurance Reserve				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 995,463	\$ 21,820	\$ 53,579	\$ 963,704
Loaned securities	199,297	-	199,297	-
Interest receivable	1,975	1,565	1,975	1,565
	<u>\$ 1,196,735</u>	<u>\$ 23,385</u>	<u>\$ 254,851</u>	<u>\$ 965,269</u>
Total Assets				
LIABILITIES				
Loaned securities	\$ 204,350	\$ -	\$ 204,350	\$ -
Amounts held for others	992,385	21,252	48,368	965,269
	<u>\$ 1,196,735</u>	<u>\$ 21,252</u>	<u>\$ 252,718</u>	<u>\$ 965,269</u>
Total Liabilities				
County Health District Capital Improvement				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 7,637,871	\$ 151,067	\$ 1,243,847	\$ 6,545,091
Loaned securities	1,529,144	-	1,529,144	-
Interest receivable	15,157	10,632	15,157	10,632
	<u>\$ 9,182,172</u>	<u>\$ 161,699</u>	<u>\$ 2,788,148</u>	<u>\$ 6,555,723</u>
Total Assets				
LIABILITIES				
Loaned securities	\$ 1,567,916	\$ -	\$ 1,567,916	\$ -
Amounts held for others	7,614,256	140,616	1,199,149	6,555,723
	<u>\$ 9,182,172</u>	<u>\$ 140,616</u>	<u>\$ 2,767,065</u>	<u>\$ 6,555,723</u>
Total Liabilities				

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2013
(Continued)

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
County Health District - Southern Nevada				
Public Health Laboratory				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 4,944,953	\$ 1,486,161	\$ 2,790,666	\$ 3,640,448
Loaned securities	990,007	-	990,007	-
Interest receivable	9,813	5,914	9,813	5,914
	<u>\$ 5,944,773</u>	<u>\$ 1,492,075</u>	<u>\$ 3,790,486</u>	<u>\$ 3,646,362</u>
Total Assets				
LIABILITIES				
Loaned securities	\$ 1,015,109	\$ -	\$ 1,015,109	\$ -
Amounts held for others	4,929,664	1,479,451	2,762,753	3,646,362
	<u>\$ 5,944,773</u>	<u>\$ 1,479,451</u>	<u>\$ 3,777,862</u>	<u>\$ 3,646,362</u>
Total Liabilities				
County Health District Bond Reserve				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 11,305,486	\$ 2,411,982	\$ 157,664	\$ 13,559,804
Loaned securities	2,263,421	-	2,263,421	-
Interest receivable	22,435	22,027	22,435	22,027
	<u>\$ 13,591,342</u>	<u>\$ 2,434,009</u>	<u>\$ 2,443,520</u>	<u>\$ 13,581,831</u>
Total Assets				
LIABILITIES				
Loaned securities	\$ 2,320,811	\$ -	\$ 2,320,811	\$ -
Amounts held for others	11,270,531	2,396,722	85,422	13,581,831
	<u>\$ 13,591,342</u>	<u>\$ 2,396,722</u>	<u>\$ 2,406,233</u>	<u>\$ 13,581,831</u>
Total Liabilities				
County Health District Employee Health Insurance				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 422,952	\$ 11,121	\$ 5,605	\$ 428,468
Loaned securities	84,677	-	84,677	-
Interest receivable	839	696	839	696
	<u>\$ 508,468</u>	<u>\$ 11,817</u>	<u>\$ 91,121</u>	<u>\$ 429,164</u>
Total Assets				
LIABILITIES				
Loaned securities	\$ 86,824	\$ -	\$ 86,824	\$ -
Amounts held for others	421,644	10,552	3,032	429,164
	<u>\$ 508,468</u>	<u>\$ 10,552</u>	<u>\$ 89,856</u>	<u>\$ 429,164</u>
Total Liabilities				

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2013
(Continued)

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
State of Nevada				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 35,546,508	\$ 312,221,417	\$ 305,827,176	\$ 41,940,749
Loaned securities	7,116,608	-	7,116,608	-
Interest receivable	70,541	68,130	70,541	68,130
Taxes receivable, delinquent	2,797,591	1,414,694	2,065,797	2,146,488
Due from other governmental units	239,685	254,110	239,702	254,093
Total Assets	\$ 45,770,933	\$ 313,958,351	\$ 315,319,824	\$ 44,409,460
LIABILITIES				
Loaned securities	\$ 7,297,051	\$ -	\$ 7,297,051	\$ -
Amounts held for others	38,473,882	312,254,527	306,318,949	44,409,460
Total Liabilities	\$ 45,770,933	\$ 312,254,527	\$ 313,616,000	\$ 44,409,460
Boulder City				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 34,059	\$ 1,980,055	\$ 1,971,656	\$ 42,458
Loaned securities	6,819	-	6,819	-
Interest receivable	68	69	68	69
Taxes receivable, delinquent	47,277	53,863	61,938	39,202
Due from other governmental units	94	88	94	88
Total Assets	\$ 88,317	\$ 2,034,075	\$ 2,040,575	\$ 81,817
LIABILITIES				
Loaned securities	\$ 6,992	\$ -	\$ 6,992	\$ -
Amounts held for others	81,325	1,990,602	1,990,110	81,817
Total Liabilities	\$ 88,317	\$ 1,990,602	\$ 1,997,102	\$ 81,817
City of Henderson				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 855,665	\$ 65,552,538	\$ 65,879,511	\$ 528,692
Loaned securities	171,309	-	171,309	-
Interest receivable	1,698	859	1,698	859
Taxes receivable, delinquent	2,471,060	1,001,850	1,788,691	1,684,219
Due from other governmental units	301	336	301	336
Total Assets	\$ 3,500,033	\$ 66,555,583	\$ 67,841,510	\$ 2,214,106
LIABILITIES				
Loaned securities	\$ 175,652	\$ -	\$ 175,652	\$ -
Amounts held for others	3,324,381	64,917,952	66,028,227	2,214,106
Total Liabilities	\$ 3,500,033	\$ 64,917,952	\$ 66,203,879	\$ 2,214,106

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2013
(Continued)

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
City of Las Vegas				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 1,773,095	\$ 110,927,571	\$ 111,567,027	\$ 1,133,639
Loaned securities	354,984	-	354,984	-
Interest receivable	3,519	1,842	3,519	1,842
Taxes receivable, delinquent	2,937,363	2,157,698	2,780,844	2,314,217
Due from other governmental units	519	1,995	519	1,995
Total Assets	\$ 5,069,480	\$ 113,089,106	\$ 114,706,893	\$ 3,451,693
LIABILITIES				
Loaned securities	\$ 363,984	\$ -	\$ 363,984	\$ -
Amounts held for others	4,705,496	110,776,761	112,030,564	3,451,693
Total Liabilities	\$ 5,069,480	\$ 110,776,761	\$ 112,394,548	\$ 3,451,693
City of North Las Vegas				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 1,907,203	\$ 50,803,729	\$ 52,126,811	\$ 584,121
Loaned securities	381,833	-	381,833	-
Interest receivable	3,785	949	3,785	949
Taxes receivable, delinquent	1,622,268	1,212,710	1,409,788	1,425,190
Due from other governmental units	266	1,130	266	1,130
Total Assets	\$ 3,915,355	\$ 52,018,518	\$ 53,922,483	\$ 2,011,390
LIABILITIES				
Loaned securities	\$ 391,514	\$ -	\$ 391,514	\$ -
Amounts held for others	3,523,841	50,958,845	52,471,296	2,011,390
Total Liabilities	\$ 3,915,355	\$ 50,958,845	\$ 52,862,810	\$ 2,011,390
City of Mesquite				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 166,027	\$ 5,792,133	\$ 5,845,725	\$ 112,435
Loaned securities	33,239	-	33,239	-
Interest receivable	329	183	329	183
Taxes receivable, delinquent	481,359	318,264	516,347	283,276
Due from other governmental units	2	7	2	7
Total Assets	\$ 680,956	\$ 6,110,587	\$ 6,395,642	\$ 395,901
LIABILITIES				
Loaned securities	\$ 34,082	\$ -	\$ 34,082	\$ -
Amounts held for others	646,874	5,728,288	5,979,261	395,901
Total Liabilities	\$ 680,956	\$ 5,728,288	\$ 6,013,343	\$ 395,901

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2013
(Continued)

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
Las Vegas Artesian Basin				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 1,740	\$ 816,792	\$ 816,874	\$ 1,658
Loaned securities	348	-	348	-
Interest receivable	3	3	3	3
Taxes receivable, delinquent	6,861	5,128	7,870	4,119
	<u>8,952</u>	<u>5,128</u>	<u>7,870</u>	<u>4,119</u>
Total Assets	\$ 8,952	\$ 821,923	\$ 825,095	\$ 5,780
LIABILITIES				
Loaned securities	\$ 357	\$ -	\$ 357	\$ -
Amounts held for others	8,595	817,431	820,246	5,780
	<u>8,952</u>	<u>817,431</u>	<u>820,603</u>	<u>5,780</u>
Total Liabilities	\$ 8,952	\$ 817,431	\$ 820,603	\$ 5,780
U.S. Fish and Wildlife				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 204,649	\$ 406	\$ 205,055	\$ -
Loaned securities	40,972	-	40,972	-
Interest receivable	406	-	406	-
	<u>246,027</u>	<u>406</u>	<u>246,433</u>	<u>-</u>
Total Assets	\$ 246,027	\$ 406	\$ 246,433	\$ -
LIABILITIES				
Loaned securities	\$ 42,011	\$ -	\$ 42,011	\$ -
Amounts held for others	204,016	64	204,080	-
	<u>246,027</u>	<u>64</u>	<u>246,091</u>	<u>-</u>
Total Liabilities	\$ 246,027	\$ 64	\$ 246,091	\$ -
Coyote Spring Valley Groundwater Basin				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 5	\$ 971	\$ 971	\$ 5
Loaned securities	1	-	1	-
Taxes receivable, delinquent	1	-	1	-
	<u>7</u>	<u>971</u>	<u>973</u>	<u>5</u>
Total Assets	\$ 7	\$ 971	\$ 973	\$ 5
LIABILITIES				
Loaned securities	\$ 1	\$ -	\$ 1	\$ -
Amounts held for others	6	971	972	5
	<u>7</u>	<u>971</u>	<u>973</u>	<u>5</u>
Total Liabilities	\$ 7	\$ 971	\$ 973	\$ 5

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2013
(Continued)

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
Lower Moapa Groundwater Basin				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 1	\$ 1,417	\$ 1,418	\$ -
Taxes receivable, delinquent	9	26	22	13
Total Assets	\$ 10	\$ 1,443	\$ 1,440	\$ 13
LIABILITIES				
Loaned securities				
Amounts held for others	-	1,435	1,432	13
Total Liabilities	\$ 10	\$ 1,435	\$ 1,432	\$ 13
Las Vegas Constable				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 105,386	\$ 11,694,219	\$ 11,548,389	\$ 251,216
Loaned securities	21,099	-	21,099	-
Interest receivable	209	246	209	246
Total Assets	\$ 126,694	\$ 11,694,465	\$ 11,569,697	\$ 251,462
LIABILITIES				
Loaned securities				
Amounts held for others	21,634	11,685,576	11,539,174	251,462
Total Liabilities	\$ 126,694	\$ 11,685,576	\$ 11,560,808	\$ 251,462
Coroner Impounds				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 7,253	\$ 72,043	\$ 76,792	\$ 2,504
Loaned securities	1,452	-	1,452	-
Interest receivable	15	4	15	4
Total Assets	\$ 8,720	\$ 72,047	\$ 78,259	\$ 2,508
LIABILITIES				
Loaned securities				
Amounts held for others	1,489	72,794	77,517	2,508
Total Liabilities	\$ 8,720	\$ 72,794	\$ 79,006	\$ 2,508

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2013
(Continued)

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
Child Welfare Agency				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 596,459	\$ 1,712,302	\$ 1,884,983	\$ 423,778
Loaned securities	118,315	-	118,315	-
Accounts receivable	43,667	36,791	43,667	36,791
Interest receivable	1,173	688	1,173	688
	<u>\$ 759,614</u>	<u>\$ 1,749,781</u>	<u>\$ 2,048,138</u>	<u>\$ 461,257</u>
LIABILITIES				
Loaned securities	\$ 121,315	\$ -	\$ 121,315	\$ -
Amounts held for others	638,299	3,398,463	3,575,505	461,257
	<u>\$ 759,614</u>	<u>\$ 3,398,463</u>	<u>\$ 3,696,820</u>	<u>\$ 461,257</u>
Boulder City Library District Operating				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 171,942	\$ 1,121,620	\$ 1,115,035	\$ 178,527
In custody of other officials	50	-	-	50
Loaned securities	34,424	-	34,424	-
Interest receivable	341	290	341	290
Taxes receivable, delinquent	9,913	5,520	7,089	8,344
Due from other governmental units	89,502	94,869	89,502	94,869
	<u>\$ 306,172</u>	<u>\$ 1,222,299</u>	<u>\$ 1,246,391</u>	<u>\$ 282,080</u>
LIABILITIES				
Loaned securities	\$ 35,297	\$ -	\$ 35,297	\$ -
Amounts held for others	270,875	1,535,730	1,524,525	282,080
	<u>\$ 306,172</u>	<u>\$ 1,535,730</u>	<u>\$ 1,559,822</u>	<u>\$ 282,080</u>
Boulder City Library District Debt Service				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 130,266	\$ 814,481	\$ 401,410	\$ 543,337
Loaned securities	26,080	-	26,080	-
Interest receivable	259	882	259	882
Taxes receivable, delinquent	10,093	5,102	7,267	7,928
Due from other governmental units	14	9	14	9
	<u>\$ 166,712</u>	<u>\$ 820,474</u>	<u>\$ 435,030</u>	<u>\$ 552,156</u>
LIABILITIES				
Loaned securities	\$ 26,741	\$ -	\$ 26,741	\$ -
Amounts held for others	139,971	812,101	399,916	552,156
	<u>\$ 166,712</u>	<u>\$ 812,101</u>	<u>\$ 426,657</u>	<u>\$ 552,156</u>

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2013
(Continued)

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
Boulder City Library Capital Construction				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 100,854	\$ 1,000	\$ 20,978	\$ 80,876
Loaned securities	20,192	-	20,192	-
Interest receivable	200	131	200	131
Total Assets	<u>\$ 121,246</u>	<u>\$ 1,131</u>	<u>\$ 41,370</u>	<u>\$ 81,007</u>
LIABILITIES				
Loaned securities	\$ 20,704	\$ -	\$ 20,704	\$ -
Amounts held for others	100,542	864	20,399	81,007
Total Liabilities	<u>\$ 121,246</u>	<u>\$ 864</u>	<u>\$ 41,103</u>	<u>\$ 81,007</u>
Las Vegas-Clark County Library District Operating				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 751,308	\$ 37,312,328	\$ 37,894,286	\$ 169,350
Loaned securities	150,416	-	150,416	-
Interest receivable	1,491	275	1,491	275
Taxes receivable, delinquent	970,433	626,893	793,447	803,879
Due from other governmental units	581	1,564	581	1,564
Total Assets	<u>\$ 1,874,229</u>	<u>\$ 37,941,060</u>	<u>\$ 38,840,221</u>	<u>\$ 975,068</u>
LIABILITIES				
Loaned securities	\$ 154,230	\$ -	\$ 154,230	\$ -
Amounts held for others	1,719,999	37,279,996	38,024,927	975,068
Total Liabilities	<u>\$ 1,874,229</u>	<u>\$ 37,279,996</u>	<u>\$ 38,179,157</u>	<u>\$ 975,068</u>
Las Vegas-Clark County Library District Debt Service				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 620	\$ 27,197	\$ 27,412	\$ 405
Loaned securities	124	-	124	-
Interest receivable	1	1	1	1
Taxes receivable, delinquent	44,329	34,086	50,628	27,787
Due from other governmental units	-	2	-	2
Total Assets	<u>\$ 45,074</u>	<u>\$ 61,286</u>	<u>\$ 78,165</u>	<u>\$ 28,195</u>
LIABILITIES				
Loaned securities	\$ 127	\$ -	\$ 127	\$ -
Amounts held for others	44,947	34,362	51,114	28,195
Total Liabilities	<u>\$ 45,074</u>	<u>\$ 34,362</u>	<u>\$ 51,241</u>	<u>\$ 28,195</u>

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2013
(Continued)

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
Clark County School District Operating				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 17,144,147	\$ 717,548,708	\$ 727,206,335	\$ 7,486,520
Loaned securities	3,432,353	-	3,432,353	-
Accounts receivable	-	675,241	337,620	337,621
Interest receivable	34,022	12,161	34,022	12,161
Taxes receivable, delinquent	20,078,310	12,148,651	16,132,819	16,094,142
Due from other governmental units	9,189	23,958	9,189	23,958
Total Assets	\$ 40,698,021	\$ 730,408,719	\$ 747,152,338	\$ 23,954,402
LIABILITIES				
Loaned securities	\$ 3,519,382	\$ -	\$ 3,519,382	\$ -
Amounts held for others	37,178,639	716,734,240	729,958,477	23,954,402
Total Liabilities	\$ 40,698,021	\$ 716,734,240	\$ 733,477,859	\$ 23,954,402
Clark County School District Room Tax				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 11,599,266	\$ 65,806,564	\$ 65,138,399	\$ 12,267,431
Loaned securities	2,322,238	-	2,322,238	-
Interest receivable	23,018	19,928	23,018	19,928
Due from other governmental units	330,820	335,460	330,819	335,461
Total Assets	\$ 14,275,342	\$ 66,161,952	\$ 67,814,474	\$ 12,622,820
LIABILITIES				
Loaned securities	\$ 2,381,119	\$ -	\$ 2,381,119	\$ -
Amounts held for others	11,894,223	66,125,084	65,396,487	12,622,820
Total Liabilities	\$ 14,275,342	\$ 66,125,084	\$ 67,777,606	\$ 12,622,820
Henderson Library District				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 195,527	\$ 6,634,159	\$ 6,661,828	\$ 167,858
Loaned securities	39,146	-	39,146	-
Interest receivable	388	273	388	273
Taxes receivable, delinquent	171,398	73,076	120,748	123,726
Due from other governmental units	319,025	337,422	319,025	337,422
Total Assets	\$ 725,484	\$ 7,044,930	\$ 7,141,135	\$ 629,279
LIABILITIES				
Loaned securities	\$ 40,138	\$ -	\$ 40,138	\$ -
Amounts held for others	685,346	7,087,727	7,143,794	629,279
Total Liabilities	\$ 725,484	\$ 7,087,727	\$ 7,183,932	\$ 629,279

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2013
(Continued)

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
State Indigent				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 226,978	\$ 7,904,619	\$ 7,882,337	\$ 249,260
Loaned securities	45,442	-	45,442	-
Interest receivable	450	405	450	405
Taxes receivable, delinquent	226,895	136,672	181,357	182,210
Due from other governmental units	106	275	106	275
	<u>499,871</u>	<u>8,041,971</u>	<u>8,109,692</u>	<u>432,150</u>
Total Assets	\$ 499,871	\$ 8,041,971	\$ 8,109,692	\$ 432,150
LIABILITIES				
Loaned securities	\$ 46,594	\$ -	\$ 46,594	\$ -
Amounts held for others	453,277	7,891,457	7,912,584	432,150
	<u>499,871</u>	<u>7,891,457</u>	<u>7,959,178</u>	<u>432,150</u>
Total Liabilities	\$ 499,871	\$ 7,891,457	\$ 7,959,178	\$ 432,150
Wildlife Advisory Board				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 7,462	\$ 10,812	\$ 11,732	\$ 6,542
Loaned securities	1,494	-	1,494	-
Interest receivable	15	11	15	11
	<u>8,971</u>	<u>10,823</u>	<u>13,241</u>	<u>6,553</u>
Total Assets	\$ 8,971	\$ 10,823	\$ 13,241	\$ 6,553
LIABILITIES				
Loaned securities	\$ 1,532	\$ -	\$ 1,532	\$ -
Amounts held for others	7,439	10,802	11,688	6,553
	<u>8,971</u>	<u>10,802</u>	<u>13,220</u>	<u>6,553</u>
Total Liabilities	\$ 8,971	\$ 10,802	\$ 13,220	\$ 6,553
Employee Savings Bonds				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 169	\$ 2	\$ 2	\$ 169
Loaned securities	34	-	34	-
	<u>203</u>	<u>2</u>	<u>36</u>	<u>169</u>
Total Assets	\$ 203	\$ 2	\$ 36	\$ 169
LIABILITIES				
Loaned securities	\$ 35	\$ -	\$ 35	\$ -
Amounts held for others	168	2	1	169
	<u>203</u>	<u>2</u>	<u>36</u>	<u>169</u>
Total Liabilities	\$ 203	\$ 2	\$ 36	\$ 169

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2013
(Continued)

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
Juvenile Court Restitution				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 29,789	\$ 241,980	\$ 251,141	\$ 20,628
Loaned securities	5,964	-	5,964	-
Interest receivable	59	33	59	33
Total Assets	\$ 35,812	\$ 242,013	\$ 257,164	\$ 20,661
LIABILITIES				
Loaned securities	\$ 6,115	\$ -	\$ 6,115	\$ -
Amounts held for others	29,697	246,488	255,524	20,661
Total Liabilities	\$ 35,812	\$ 246,488	\$ 261,639	\$ 20,661
Civil Bureau				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 35,269	\$ 1,014,159	\$ 951,479	\$ 97,949
Loaned securities	7,061	-	7,061	-
Interest receivable	70	159	70	159
Total Assets	\$ 42,400	\$ 1,014,318	\$ 958,610	\$ 98,108
LIABILITIES				
Loaned securities	\$ 7,240	\$ -	\$ 7,240	\$ -
Amounts held for others	35,160	1,083,171	1,020,223	98,108
Total Liabilities	\$ 42,400	\$ 1,083,171	\$ 1,027,463	\$ 98,108
Legal Aid Society				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 909,872	\$ 5,597,517	\$ 5,552,982	\$ 954,407
Loaned securities	182,161	-	182,161	-
Interest receivable	1,806	1,550	1,806	1,550
Due from other governmental units	13,130	14,880	13,130	14,880
Total Assets	\$ 1,106,969	\$ 5,613,947	\$ 5,750,079	\$ 970,837
LIABILITIES				
Loaned securities	\$ 186,780	\$ -	\$ 186,780	\$ -
Amounts held for others	920,189	5,667,153	5,616,505	970,837
Total Liabilities	\$ 1,106,969	\$ 5,667,153	\$ 5,803,285	\$ 970,837

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2013
(Continued)

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
Southern Nevada Regional Planning Coalition				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 307,171	\$ 71,032	\$ 288,572	\$ 89,631
Loaned securities	61,497	-	61,497	-
Interest receivable	610	146	610	146
Due from other governmental units	32,234	-	32,234	-
	<u>\$ 401,512</u>	<u>\$ 71,178</u>	<u>\$ 382,913</u>	<u>\$ 89,777</u>
LIABILITIES				
Loaned securities	\$ 63,057	\$ -	\$ 63,057	\$ -
Amounts held for others	338,455	76,676	325,354	89,777
	<u>\$ 401,512</u>	<u>\$ 76,676</u>	<u>\$ 388,411</u>	<u>\$ 89,777</u>
Operation Home Front				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 856	\$ 8	\$ 11	\$ 853
Loaned securities	171	-	171	-
Interest receivable	2	1	2	1
	<u>\$ 1,029</u>	<u>\$ 9</u>	<u>\$ 184</u>	<u>\$ 854</u>
LIABILITIES				
Loaned securities	\$ 176	\$ -	\$ 176	\$ -
Amounts held for others	853	7	6	854
	<u>\$ 1,029</u>	<u>\$ 7</u>	<u>\$ 182</u>	<u>\$ 854</u>
County Payroll Benefits				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 11,581,632	\$ 297,275,865	\$ 302,886,940	\$ 5,970,557
Loaned securities	2,319,458	-	2,319,458	-
Accounts receivable	1,099	2,021	1,585	1,535
Interest receivable	22,991	9,654	22,991	9,654
Due from other governmental units	14,163	23,633	14,163	23,633
	<u>\$ 13,939,343</u>	<u>\$ 297,311,173</u>	<u>\$ 305,245,137</u>	<u>\$ 6,005,379</u>
LIABILITIES				
Loaned securities	\$ 2,378,269	\$ -	\$ 2,378,269	\$ -
Amounts held for others	11,561,074	436,728,268	442,283,963	6,005,379
	<u>\$ 13,939,343</u>	<u>\$ 436,728,268</u>	<u>\$ 444,662,232</u>	<u>\$ 6,005,379</u>

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2013
(Continued)

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
LVMPD Payroll Benefits				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 19,561,143	\$ 316,071,924	\$ 322,840,222	\$ 12,792,845
Loaned securities	3,909,466	-	3,909,466	-
Accounts receivable	1,869	1,440	1,869	1,440
Interest receivable	38,751	20,827	38,751	20,827
Total Assets	\$ 23,511,229	\$ 316,094,191	\$ 326,790,308	\$ 12,815,112
LIABILITIES				
Loaned securities	\$ 4,008,591	\$ -	\$ 4,008,591	\$ -
Amounts held for others	19,502,638	470,443,271	477,130,797	12,815,112
Total Liabilities	\$ 23,511,229	\$ 470,443,271	\$ 481,139,388	\$ 12,815,112
Other Postemployment Benefits				
ASSETS				
Due from other governmental units	\$ 560,756,636	\$ 137,198,132	\$ 28,026,679	\$ 669,928,089
Total Assets	\$ 560,756,636	\$ 137,198,132	\$ 28,026,679	\$ 669,928,089
LIABILITIES				
Amounts held for others	\$ 560,756,636	\$ 137,198,132	\$ 28,026,679	\$ 669,928,089
Total Liabilities	\$ 560,756,636	\$ 137,198,132	\$ 28,026,679	\$ 669,928,089
Public Land Management				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 211,271	\$ 2,153	\$ 2,787	\$ 210,637
Loaned securities	42,298	-	42,298	-
Interest receivable	419	342	419	342
Total Assets	\$ 253,988	\$ 2,495	\$ 45,504	\$ 210,979
LIABILITIES				
Loaned securities	\$ 43,370	\$ -	\$ 43,370	\$ -
Amounts held for others	210,618	1,868	1,507	210,979
Total Liabilities	\$ 253,988	\$ 1,868	\$ 44,877	\$ 210,979

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2013
(Continued)

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
Nevada State Grazing Board				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 13,982	\$ 324	\$ 186	\$ 14,120
Loaned securities	2,799	-	2,799	-
Interest receivable	28	23	28	23
	<u>16,809</u>	<u>347</u>	<u>3,013</u>	<u>14,143</u>
Total Assets	<u>\$ 16,809</u>	<u>\$ 347</u>	<u>\$ 3,013</u>	<u>\$ 14,143</u>
LIABILITIES				
Loaned securities	\$ 2,870	\$ -	\$ 2,870	\$ -
Amounts held for others	13,939	304	100	14,143
	<u>16,809</u>	<u>304</u>	<u>2,970</u>	<u>14,143</u>
Total Liabilities	<u>\$ 16,809</u>	<u>\$ 304</u>	<u>\$ 2,970</u>	<u>\$ 14,143</u>
Las Vegas Convention and Visitor's Authority				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 17,842,469	\$ 220,063,243	\$ 219,606,679	\$ 18,299,033
Loaned securities	3,572,161	-	3,572,161	-
Interest receivable	35,408	29,725	35,408	29,725
	<u>21,450,038</u>	<u>220,092,968</u>	<u>223,214,248</u>	<u>18,328,758</u>
Total Assets	<u>\$ 21,450,038</u>	<u>\$ 220,092,968</u>	<u>\$ 223,214,248</u>	<u>\$ 18,328,758</u>
LIABILITIES				
Loaned securities	\$ 3,662,734	\$ -	\$ 3,662,734	\$ -
Amounts held for others	17,787,304	220,037,738	219,496,284	18,328,758
	<u>21,450,038</u>	<u>220,037,738</u>	<u>223,159,018</u>	<u>18,328,758</u>
Total Liabilities	<u>\$ 21,450,038</u>	<u>\$ 220,037,738</u>	<u>\$ 223,159,018</u>	<u>\$ 18,328,758</u>
Miscellaneous				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 7,684,349	\$ 21,786,787	\$ 15,125,157	\$ 14,345,979
In custody of other officials	40,576,975	8,927,935	2,206,348	47,298,562
With fiscal agent	7,908,944	1,047	-	7,909,991
Loaned securities	1,538,451	217,304	1,755,755	-
Accounts receivable	75,530	50,000	125,530	-
Interest receivable	15,251	27,324	19,275	23,300
	<u>57,799,500</u>	<u>31,010,397</u>	<u>19,232,065</u>	<u>69,577,832</u>
Total Assets	<u>\$ 57,799,500</u>	<u>\$ 31,010,397</u>	<u>\$ 19,232,065</u>	<u>\$ 69,577,832</u>
LIABILITIES				
Loaned securities	\$ 1,577,458	\$ 222,814	\$ 1,800,272	\$ -
Amounts held for others	56,222,042	30,907,591	17,551,801	69,577,832
	<u>57,799,500</u>	<u>31,130,405</u>	<u>19,352,073</u>	<u>69,577,832</u>
Total Liabilities	<u>\$ 57,799,500</u>	<u>\$ 31,130,405</u>	<u>\$ 19,352,073</u>	<u>\$ 69,577,832</u>

(Continued)

Clark County, Nevada
Combining Statement of Changes in Assets and Liabilities - Agency Funds
For the fiscal year ended June 30, 2013
(Continued)

	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
Total - All Agency Funds				
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 167,043,951	\$ 2,344,849,739	\$ 2,349,715,236	\$ 162,178,454
In custody of other officials	40,703,062	8,928,293	2,224,578	47,406,777
With fiscal agent	7,908,944	1,047	-	7,909,991
Loaned securities	33,401,600	217,304	33,618,904	-
Accounts receivable	122,165	765,493	510,271	377,387
Interest receivable	331,083	267,306	335,107	263,282
Taxes receivable, delinquent	31,875,160	19,194,233	25,924,653	25,144,740
Due from other governmental units	561,806,267	138,287,870	29,076,326	671,017,811
Total Assets	\$ 843,192,232	\$ 2,512,511,285	\$ 2,441,405,075	\$ 914,298,442
LIABILITIES				
Loaned securities	\$ 34,248,506	\$ 222,814	\$ 34,471,320	\$ -
Amounts held for others	808,943,726	2,786,624,350	2,681,269,634	914,298,442
Total Liabilities	\$ 843,192,232	\$ 2,786,847,164	\$ 2,715,740,954	\$ 914,298,442