

MAJOR GOVERNMENTAL FUNDS

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This section is intended to report a reconciliation of the major fund balance sheets reported on a budgetary basis to the major fund balance sheets reported on a modified accrual basis. Major funds that do not require such a reconciliation are intentionally omitted.

Clark County, Nevada
Reconciliation of General Fund (Budgetary Basis) to the General Fund (Modified Accrual Basis)
Balance Sheet
June 30, 2013

	General Fund Budgetary Basis	Internally Reported Funds	Eliminations	General Fund Modified Accrual Basis
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 199,764,360	\$ 170,681,338	\$ -	\$ 370,445,698
In custody of other officials	800,628	1,686,951		2,487,579
Accounts receivable	41,732,082	116,872	-	41,848,954
Interest receivable	372,096	246,427	-	618,523
Taxes receivable, delinquent	6,561,907	2,483,950	-	9,045,857
Penalties receivable on delinquent taxes	8,887,766	-	-	8,887,766
Due from other funds	5,686,498	217,190	4,346,238	1,557,450
Due from other governmental units	53,748,568	67,755,754	-	121,504,322
Total Assets	<u>\$ 317,553,905</u>	<u>\$ 243,188,482</u>	<u>\$ 4,346,238</u>	<u>\$ 556,396,149</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 8,634,469	\$ 6,225,921	\$ -	\$ 14,860,390
Accrued payroll	7,393,810	2,941,897	-	10,335,707
Due to other funds	66,729,532	56,697,793	4,346,238	119,081,087
Due to other governmental units	2,247,153	51,471,561	-	53,718,714
Deferred revenue and other liabilities	13,159,938	6,780,458	-	19,940,396
Total Liabilities	<u>98,164,902</u>	<u>124,117,630</u>	<u>4,346,238</u>	<u>217,936,294</u>
Fund balances:				
Nonspendable	24,042,768	-	-	24,042,768
Restricted	-	48,596,164	-	48,596,164
Assigned	-	70,474,688	-	70,474,688
Unassigned	195,346,235	-	-	195,346,235
Total Fund Balances	<u>219,389,003</u>	<u>119,070,852</u>	<u>-</u>	<u>338,459,855</u>
Total Liabilities and Fund Balances	<u>\$ 317,553,905</u>	<u>\$ 243,188,482</u>	<u>\$ 4,346,238</u>	<u>\$ 556,396,149</u>

Clark County, Nevada
Internally Reported Special Revenue Funds
Combining Balance Sheet
June 30, 2013
(With comparative totals for June 30, 2012)

	<u>Detention Services</u>	<u>Master Transportation Plan</u>	<u>Court Education Program</u>	<u>Citizen Review Board Administration</u>	<u>Personnel Services</u>	<u>Federal Nuclear Waste Grant</u>
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 48,704,631	\$ 53,429,779	\$ 457,338	\$ 46,283	\$ -	\$ 609,807
In custody of other officials	1,686,751	-	200	-	-	-
Loaned securities	-	-	-	-	-	-
Accounts receivable	116,872	-	-	-	-	-
Interest receivable	79,107	86,794	743	75	-	991
Taxes receivable, delinquent	-	-	-	-	-	-
Due from other funds	-	64,000	18,165	-	40,484	-
Due from other governmental units	-	41,352,893	74,508	-	-	-
Total Assets	<u>\$ 50,587,361</u>	<u>\$ 94,933,466</u>	<u>\$ 550,954</u>	<u>\$ 46,358</u>	<u>\$ 40,484</u>	<u>\$ 610,798</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 1,235,926	\$ 3,807,585	\$ 37,084	\$ 116	\$ -	\$ 1,028
Accrued payroll	2,745,872	-	11,572	3,388	3,684	1,939
Due to other funds	11,143,857	39,654,320	135,863	14,862	36,800	-
Due to other governmental units	-	51,471,561	-	-	-	-
Loaned securities	-	-	-	-	-	-
Deferred revenue and other liabilities	-	-	69	-	-	-
Total Liabilities	<u>15,125,655</u>	<u>94,933,466</u>	<u>184,588</u>	<u>18,366</u>	<u>40,484</u>	<u>2,967</u>
Fund balances:						
Restricted	-	-	-	-	-	-
Assigned	35,461,706	-	366,366	27,992	-	607,831
Total Fund Balances	<u>35,461,706</u>	<u>-</u>	<u>366,366</u>	<u>27,992</u>	<u>-</u>	<u>607,831</u>
Total Liabilities and Fund Balances	<u>\$ 50,587,361</u>	<u>\$ 94,933,466</u>	<u>\$ 550,954</u>	<u>\$ 46,358</u>	<u>\$ 40,484</u>	<u>\$ 610,798</u>

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Clark County, Nevada
Internally Reported Special Revenue Funds
Combining Balance Sheet
June 30, 2013
(With comparative totals for June 30, 2012)
(Continued)

	<u>Technology Fees</u>	<u>Fire Prevention Bureau</u>	<u>LVMPD Seized Funds</u>	<u>County Licensing Applications</u>	<u>Satellite Detention Center</u>	<u>Special Improvement District Administration</u>
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 3,677,987	\$ 2,857,294	\$ 1,818,441	\$ 4,422,682	\$ 25,701,318	\$ 966,640
In custody of other officials	-	-	-	-	-	-
Loaned securities	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Interest receivable	5,975	4,641	2,954	7,184	41,750	1,570
Taxes receivable, delinquent	-	-	-	-	-	-
Due from other funds	13,167	-	-	969	-	80,405
Due from other governmental units	-	-	-	-	-	-
Total Assets	<u>\$ 3,697,129</u>	<u>\$ 2,861,935</u>	<u>\$ 1,821,395</u>	<u>\$ 4,430,835</u>	<u>\$ 25,743,068</u>	<u>\$ 1,048,615</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 128,286	\$ 37,855	\$ 151	\$ 15,739	\$ 942,734	\$ 80
Accrued payroll	13,549	155,537	-	-	-	5,848
Due to other funds	125,974	1,209,894	-	-	-	59,450
Due to other governmental units	-	-	-	-	-	-
Loaned securities	-	-	-	-	-	-
Deferred revenue and other liabilities	-	160	1,700,915	3,098,974	-	-
Total Liabilities	<u>267,809</u>	<u>1,403,446</u>	<u>1,701,066</u>	<u>3,114,713</u>	<u>942,734</u>	<u>65,378</u>
Fund balances:						
Restricted	2,792,522	-	-	-	-	-
Assigned	636,798	1,458,489	120,329	1,316,122	24,800,334	983,237
Total Fund Balances	<u>3,429,320</u>	<u>1,458,489</u>	<u>120,329</u>	<u>1,316,122</u>	<u>24,800,334</u>	<u>983,237</u>
Total Liabilities and Fund Balances	<u>\$ 3,697,129</u>	<u>\$ 2,861,935</u>	<u>\$ 1,821,395</u>	<u>\$ 4,430,835</u>	<u>\$ 25,743,068</u>	<u>\$ 1,048,615</u>

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Clark County, Nevada
Internally Reported Special Revenue Funds
Combining Balance Sheet
June 30, 2013
(With comparative totals for June 30, 2012)
(Continued)

	<u>In-Transit</u>	<u>Bunkerville Town</u>	<u>Clark County Fire Service District</u>	<u>Enterprise Town</u>	<u>Indian Springs Town</u>	<u>Moapa Town</u>
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ 9,015,360	\$ -	\$ 4,587,519	\$ 660,173	\$ 1,071	\$ 10,813
In custody of other officials	-	-	-	-	-	-
Loaned securities	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Interest receivable	14,643	-	-	-	-	-
Taxes receivable, delinquent	-	220	1,307,009	170,819	149	1,429
Due from other funds	-	-	-	-	-	-
Due from other governmental units	2,073	99,490	7,482,392	576,594	-	20
Total Assets	<u>\$ 9,032,076</u>	<u>\$ 99,710</u>	<u>\$ 13,376,920</u>	<u>\$ 1,407,586</u>	<u>\$ 1,220</u>	<u>\$ 12,262</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 18,356	\$ -	\$ -	\$ -	\$ -	\$ 981
Accrued payroll	-	-	-	-	-	508
Due to other funds	4,316,773	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-
Loaned securities	-	-	-	-	-	-
Deferred revenue and other liabilities	1,463	190	1,039,447	145,830	141	1,087
Total Liabilities	<u>4,336,592</u>	<u>190</u>	<u>1,039,447</u>	<u>145,830</u>	<u>141</u>	<u>2,576</u>
Fund balances:						
Restricted	-	99,520	12,337,473	1,261,756	1,079	9,686
Assigned	4,695,484	-	-	-	-	-
Total Fund Balances	<u>4,695,484</u>	<u>99,520</u>	<u>12,337,473</u>	<u>1,261,756</u>	<u>1,079</u>	<u>9,686</u>
Total Liabilities and Fund Balances	<u>\$ 9,032,076</u>	<u>\$ 99,710</u>	<u>\$ 13,376,920</u>	<u>\$ 1,407,586</u>	<u>\$ 1,220</u>	<u>\$ 12,262</u>

(Continued)

Clark County, Nevada
Internally Reported Special Revenue Funds
Combining Balance Sheet
June 30, 2013
(With comparative totals for June 30, 2012)
(Continued)

	Moapa Valley Town	Mt. Charleston Town	Paradise Town	Searchlight Town	Spring Valley Town	Summerlin Town
ASSETS						
Cash and investments:						
In custody of the County Treasurer	\$ -	\$ 1,665	\$ 6,680,407	\$ -	\$ 2,472,906	\$ 1,502,926
In custody of other officials	-	-	-	-	-	-
Loaned securities	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-
Taxes receivable, delinquent	1,978	473	525,048	212	182,273	25,102
Due from other funds	-	-	-	-	-	-
Due from other governmental units	134,465	-	10,902,144	70,312	3,036,048	24,752
Total Assets	<u>\$ 136,443</u>	<u>\$ 2,138</u>	<u>\$ 18,107,599</u>	<u>\$ 70,524</u>	<u>\$ 5,691,227</u>	<u>\$ 1,552,780</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-
Loaned securities	-	-	-	-	-	-
Deferred revenue and other liabilities	1,792	450	394,735	206	153,458	16,590
Total Liabilities	<u>1,792</u>	<u>450</u>	<u>394,735</u>	<u>206</u>	<u>153,458</u>	<u>16,590</u>
Fund balances:						
Restricted	134,651	1,688	17,712,864	70,318	5,537,769	1,536,190
Assigned	-	-	-	-	-	-
Total Fund Balances	<u>134,651</u>	<u>1,688</u>	<u>17,712,864</u>	<u>70,318</u>	<u>5,537,769</u>	<u>1,536,190</u>
Total Liabilities and Fund Balances	<u>\$ 136,443</u>	<u>\$ 2,138</u>	<u>\$ 18,107,599</u>	<u>\$ 70,524</u>	<u>\$ 5,691,227</u>	<u>\$ 1,552,780</u>

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Clark County, Nevada
Internally Reported Special Revenue Funds
Combining Balance Sheet
June 30, 2013
(With comparative totals for June 30, 2012)
(Continued)

	Sunrise Manor Town	Whitney Town	Winchester Town	Totals	
				2013	2012
ASSETS					
Cash and investments:					
In custody of the County Treasurer	\$ 1,591,494	\$ -	\$ 1,464,804	\$ 170,681,338	\$ 185,169,005
In custody of other officials	-	-	-	1,686,951	1,529,669
Loaned securities	-	-	-	-	32,822,000
Accounts receivable	-	-	-	116,872	375,586
Interest receivable	-	-	-	246,427	325,338
Taxes receivable, delinquent	170,572	27,537	71,129	2,483,950	3,423,104
Due from other funds	-	-	-	217,190	6,127,131
Due from other governmental units	1,492,412	117,281	2,390,370	67,755,754	64,417,081
Total Assets	<u>\$ 3,254,478</u>	<u>\$ 144,818</u>	<u>\$ 3,926,303</u>	<u>\$ 243,188,482</u>	<u>\$ 294,188,914</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 6,225,921	\$ 10,341,365
Accrued payroll	-	-	-	2,941,897	2,671,873
Due to other funds	-	-	-	56,697,793	56,818,385
Due to other governmental units	-	-	-	51,471,561	49,062,930
Loaned securities	-	-	-	-	33,654,207
Deferred revenue and other liabilities	144,374	20,304	60,273	6,780,458	6,692,966
Total Liabilities	<u>144,374</u>	<u>20,304</u>	<u>60,273</u>	<u>124,117,630</u>	<u>159,241,726</u>
Fund balances:					
Restricted	3,110,104	124,514	3,866,030	48,596,164	49,159,825
Assigned	-	-	-	70,474,688	85,787,363
Total Fund Balances	<u>3,110,104</u>	<u>124,514</u>	<u>3,866,030</u>	<u>119,070,852</u>	<u>134,947,188</u>
Total Liabilities and Fund Balances	<u>\$ 3,254,478</u>	<u>\$ 144,818</u>	<u>\$ 3,926,303</u>	<u>\$ 243,188,482</u>	<u>\$ 294,188,914</u>