

NONMAJOR GOVERNMENTAL FUNDS

Clark County, Nevada
 Nonmajor Governmental Funds
 Combining Balance Sheet
 June 30, 2013

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments:				
In custody of the County Treasurer	\$ 480,365,086	\$ 199,385,863	\$ 859,542,404	\$ 1,539,293,353
In custody of other officials	858,117	-	-	858,117
With fiscal agent	-	34,934,621	21,537,145	56,471,766
Accounts receivable	1,483,929	-	1,249,748	2,733,677
Interest receivable	763,321	459,227	1,396,268	2,618,816
Taxes receivable, delinquent	2,085,208	167,412	-	2,252,620
Special assessments receivable	1,074,125	209,302,559	-	210,376,684
Due from other funds	11,365,286	206,528	55,318,923	66,890,737
Due from other governmental units	43,038,215	238	13,231,861	56,270,314
	<u>43,038,215</u>	<u>238</u>	<u>13,231,861</u>	<u>56,270,314</u>
Total Assets	<u>\$ 541,033,287</u>	<u>\$ 444,456,448</u>	<u>\$ 952,276,349</u>	<u>\$ 1,937,766,084</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 30,604,540	\$ 57,536	\$ 43,049,145	\$ 73,711,221
Accrued payroll	3,023,443	-	49,389	3,072,832
Due to other funds	37,644,734	257,233	3,639,226	41,541,193
Due to other governmental units	13,510,285	-	274,758	13,785,043
Deferred revenue and other liabilities	22,320,031	209,329,999	17,595,854	249,245,884
Total Liabilities	<u>107,103,033</u>	<u>209,644,768</u>	<u>64,608,372</u>	<u>381,356,173</u>
Fund Balances:				
Nonspendable	3,100,000	-	-	3,100,000
Restricted	302,048,943	160,242,201	274,584,018	736,875,162
Committed	12,807,634	-	57,399,313	70,206,947
Assigned	115,973,677	74,569,479	555,684,646	746,227,802
Total Fund Balances	<u>433,930,254</u>	<u>234,811,680</u>	<u>887,667,977</u>	<u>1,556,409,911</u>
Total Liabilities and Fund Balances	<u>\$ 541,033,287</u>	<u>\$ 444,456,448</u>	<u>\$ 952,276,349</u>	<u>\$ 1,937,766,084</u>

Clark County, Nevada
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the fiscal year ended June 30, 2013

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 89,030,773	\$ 6,775,514	\$ -	\$ 95,806,287
Special assessments	1,083,254	32,435,474	-	33,518,728
Licenses and permits	21,896,069	-	-	21,896,069
Intergovernmental revenue	288,225,701	63,363,416	79,155,612	430,744,729
Charges for services	23,485,568	-	19,869,462	43,355,030
Fines and forfeitures	3,241,837	-	-	3,241,837
Interest	1,077,477	558,877	1,562,793	3,199,147
Other	9,415,031	773,266	246,204	10,434,501
Total revenues	<u>437,455,710</u>	<u>103,906,547</u>	<u>100,834,071</u>	<u>642,196,328</u>
Expenditures:				
Salaries and wages	111,526,678	-	2,319,273	113,845,951
Employee benefits	51,714,017	-	976,754	52,690,771
Services and supplies	258,359,739	1,831,020	37,075,336	297,266,095
Capital outlay	15,191,595	-	193,495,430	208,687,025
Principal	-	76,220,000	-	76,220,000
Interest	-	93,731,048	-	93,731,048
Bond issuance costs	-	825,200	-	825,200
Total expenditures	<u>436,792,029</u>	<u>172,607,268</u>	<u>233,866,793</u>	<u>843,266,090</u>
Excess (deficiency) of revenues over (under) expenditures	<u>663,681</u>	<u>(68,700,721)</u>	<u>(133,032,722)</u>	<u>(201,069,762)</u>
Other financing sources (uses):				
Transfers from other funds	74,315,159	64,052,410	67,308,946	205,676,515
Transfers to other funds	(88,762,312)	(65,061)	(32,221,538)	(121,048,911)
Refunding bonds issued	-	58,370,000	-	58,370,000
Premium on bonds issued	-	1,617,013	-	1,617,013
Payments to escrow agent	-	(75,213,050)	-	(75,213,050)
Total other financing sources (uses)	<u>(14,447,153)</u>	<u>48,761,312</u>	<u>35,087,408</u>	<u>69,401,567</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(13,783,472)</u>	<u>(19,939,409)</u>	<u>(97,945,314)</u>	<u>(131,668,195)</u>
Fund balance:				
Beginning of year	<u>447,713,726</u>	<u>254,751,089</u>	<u>985,613,291</u>	<u>1,688,078,106</u>
End of year	<u>\$ 433,930,254</u>	<u>\$ 234,811,680</u>	<u>\$ 887,667,977</u>	<u>\$ 1,556,409,911</u>