

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, 2013
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 256,337,755	\$ 256,337,755	\$ 257,375,116	\$ 1,037,361	\$ 277,796,141
Licenses and permits	212,250,000	212,250,000	212,148,330	(101,670)	211,956,838
Intergovernmental revenue	285,175,000	285,175,000	293,416,117	8,241,117	280,458,862
Charges for services	78,030,729	78,030,729	74,544,474	(3,486,255)	74,621,408
Fines and forfeitures	24,800,000	24,800,000	24,953,878	153,878	25,602,847
Interest	1,000,000	1,000,000	32,069	(967,931)	2,002,407
Other	4,000,000	4,000,000	5,281,702	1,281,702	3,306,973
Total revenues	<u>861,593,484</u>	<u>861,593,484</u>	<u>867,751,686</u>	<u>6,158,202</u>	<u>875,745,476</u>
Other financing sources:					
Transfers from other funds	<u>283,689,110</u>	<u>283,689,110</u>	<u>305,388,441</u>	<u>21,699,331</u>	<u>288,586,393</u>
Total revenues and other financing sources	<u>1,145,282,594</u>	<u>1,145,282,594</u>	<u>1,173,140,127</u>	<u>27,857,533</u>	<u>1,164,331,869</u>
Expenditures:					
General government	120,639,150	122,391,848	110,785,014	(11,606,834)	112,069,672
Judicial	151,836,822	149,774,830	142,117,507	(7,657,323)	145,197,706
Public safety	208,920,774	209,190,967	198,485,736	(10,705,231)	206,238,005
Public works	11,505,724	11,505,724	10,258,273	(1,247,451)	10,983,376
Health	101,235,820	101,235,820	101,000,239	(235,581)	90,182,762
Welfare	76,859,657	76,859,657	76,767,785	(91,872)	79,543,396
Culture and recreation	10,438,059	10,438,059	9,863,924	(574,135)	10,026,008
Other general expenditures	109,640,760	113,671,595	113,485,175	(186,420)	100,249,576
Total expenditures	<u>791,076,766</u>	<u>795,068,500</u>	<u>762,763,653</u>	<u>(32,304,847)</u>	<u>754,490,501</u>
Other financing uses:					
Transfers to other funds	<u>386,405,066</u>	<u>382,413,332</u>	<u>381,998,350</u>	<u>(414,982)</u>	<u>402,596,624</u>
Total expenditures and other financing uses	<u>1,177,481,832</u>	<u>1,177,481,832</u>	<u>1,144,762,003</u>	<u>(32,719,829)</u>	<u>1,157,087,125</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financial uses	(32,199,238)	(32,199,238)	28,378,124	60,577,362	7,244,744
Fund balance:					
Beginning of year	170,058,722	170,058,722	191,010,879	20,952,157	183,766,135
End of year	<u>\$ 137,859,484</u>	<u>\$ 137,859,484</u>	<u>\$ 219,389,003</u>	<u>\$ 81,529,519</u>	<u>\$ 191,010,879</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, 2013
 (With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes:					
Ad valorem taxes	\$ 242,337,755	\$ 242,337,755	\$ 242,468,838	\$ 131,083	\$ 262,056,143
Penalties & interest on delinquent taxes	14,000,000	14,000,000	14,906,278	906,278	15,739,998
Total taxes	<u>256,337,755</u>	<u>256,337,755</u>	<u>257,375,116</u>	<u>1,037,361</u>	<u>277,796,141</u>
Licenses and permits:					
Business licenses	28,000,000	28,000,000	30,409,696	2,409,696	28,938,500
Liquor licenses	7,800,000	7,800,000	8,234,018	434,018	7,785,880
County gaming licenses	38,000,000	38,000,000	37,796,112	(203,888)	37,467,989
Franchise fees:					
Utilities	81,300,000	81,300,000	71,774,954	(9,525,046)	65,436,687
Other	39,000,000	39,000,000	16,412,227	(22,587,773)	24,539,869
Other licenses and permits	16,300,000	16,300,000	45,796,401	29,496,401	45,928,891
Marriage licenses	1,850,000	1,850,000	1,724,922	(125,078)	1,859,022
Total licenses and permits	<u>212,250,000</u>	<u>212,250,000</u>	<u>212,148,330</u>	<u>(101,670)</u>	<u>211,956,838</u>
Intergovernmental revenue:					
Federal grants	2,500,000	2,500,000	112,344	(2,387,656)	1,457,305
Federal payments in lieu of taxes	3,150,000	3,150,000	3,122,952	(27,048)	3,203,504
State grants	350,000	350,000	487,250	137,250	487,250
State gaming licenses	150,000	150,000	139,946	(10,054)	145,126
Consolidated tax	278,000,000	278,000,000	288,481,527	10,481,527	274,280,594
Court administrative assessment	900,000	900,000	762,087	(137,913)	795,389
Other	125,000	125,000	310,011	185,011	89,694
Total intergovernmental revenue	<u>285,175,000</u>	<u>285,175,000</u>	<u>293,416,117</u>	<u>8,241,117</u>	<u>280,458,862</u>
Charges for services:					
General government					
Clerk fees	3,000,000	3,000,000	2,120,402	(879,598)	2,673,155
Recorder fees	22,000,000	22,000,000	19,426,814	(2,573,186)	17,377,995
Map fees	25,000	25,000	47,253	22,253	45,869
Assessor commissions	7,500,000	7,500,000	7,618,314	118,314	5,961,593
Building and zoning fees	675,000	675,000	596,035	(78,965)	887,992
Room tax collection commissions	5,200,000	5,200,000	6,398,188	1,198,188	6,315,787
Administrative fees	12,052,024	12,052,024	11,745,324	(306,700)	13,460,747
Other	3,500,000	3,500,000	4,154,314	654,314	3,388,054

(Continued)

Clark County, Nevada
General Fund
Schedule of Revenues and Transfers - Budget and Actual
For the fiscal year ended June 30, 2013
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues (Continued):					
Charges for services (Continued):					
Judicial					
Clerk fees	10,500,000	10,500,000	9,107,767	(1,392,233)	10,125,009
Other	2,250,000	2,250,000	1,925,397	(324,603)	2,277,933
Public safety					
Fire protection services	7,728,705	7,728,705	7,069,605	(659,100)	7,333,160
Other	1,000,000	1,000,000	1,323,924	323,924	1,254,353
Public works					
Engineering	2,500,000	2,500,000	2,895,637	395,637	3,407,161
Health and welfare					
Animal control	100,000	100,000	115,500	15,500	112,520
Culture and recreation					
Other	-	-	-	-	80
Total charges for services	<u>78,030,729</u>	<u>78,030,729</u>	<u>74,544,474</u>	<u>(3,486,255)</u>	<u>74,621,408</u>
Fines and forfeitures:					
Court fines	11,300,000	11,300,000	6,803,764	(4,496,236)	9,521,585
Court forfeits	13,500,000	13,500,000	18,150,114	4,650,114	16,081,262
Total fines and forfeitures	<u>24,800,000</u>	<u>24,800,000</u>	<u>24,953,878</u>	<u>153,878</u>	<u>25,602,847</u>
Interest	1,000,000	1,000,000	32,069	(967,931)	2,002,407
Other	4,000,000	4,000,000	5,281,702	1,281,702	3,306,973
Total revenues	<u>861,593,484</u>	<u>861,593,484</u>	<u>867,751,686</u>	<u>6,158,202</u>	<u>875,745,476</u>
Other financing sources:					
Transfers from other funds	<u>283,689,110</u>	<u>283,689,110</u>	<u>305,388,441</u>	<u>21,699,331</u>	<u>288,586,393</u>
Total revenues and other financing sources	<u>\$ 1,145,282,594</u>	<u>\$ 1,145,282,594</u>	<u>\$ 1,173,140,127</u>	<u>\$ 27,857,533</u>	<u>\$ 1,164,331,869</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, 2013
 (With comparative actual for the fiscal year ended June 30, 2012)
 2013

	Original Budget	Final Budget	Actual	Variance	2012
Expenditures					
General Government					
Commission/Manager:					
Salaries and wages	\$ 2,797,023	\$ 2,807,023	\$ 2,805,099	\$ (1,924)	\$ 2,852,054
Employee benefits	1,258,400	1,258,400	1,284,798	26,398	1,297,831
Services and supplies	413,540	365,383	243,453	(121,930)	178,097
Total Commission/Manager	<u>4,468,963</u>	<u>4,430,806</u>	<u>4,333,350</u>	<u>(97,456)</u>	<u>4,327,982</u>
Office of Diversity:					
Salaries and wages	398,808	398,808	418,114	19,306	401,359
Employee benefits	184,593	184,593	180,395	(4,198)	183,014
Services and supplies	23,900	26,400	19,225	(7,175)	20,663
Total Office of Diversity	<u>607,301</u>	<u>609,801</u>	<u>617,734</u>	<u>7,933</u>	<u>605,036</u>
Office of Appointed Counsel					
Salaries and wages	177,072	177,072	179,936	2,864	179,780
Employee benefits	58,609	58,609	59,731	1,122	59,646
Services and supplies	10,610,850	10,610,850	10,714,663	103,813	11,239,727
Total Office of Appointed Counsel	<u>10,846,531</u>	<u>10,846,531</u>	<u>10,954,330</u>	<u>107,799</u>	<u>11,479,153</u>
Audit:					
Salaries and wages	673,394	673,394	593,580	(79,814)	590,081
Employee benefits	308,326	308,326	266,684	(41,642)	272,208
Services and supplies	25,150	25,150	23,449	(1,701)	22,302
Total Audit	<u>1,006,870</u>	<u>1,006,870</u>	<u>883,713</u>	<u>(123,157)</u>	<u>884,591</u>
Finance:					
Salaries and wages	3,454,366	3,454,366	3,106,244	(348,122)	3,500,126
Employee benefits	1,680,258	1,680,258	1,406,890	(273,368)	1,596,298
Services and supplies	449,800	2,543,108	102,151	(2,440,957)	235,854
Total Finance	<u>5,584,424</u>	<u>7,677,732</u>	<u>4,615,285</u>	<u>(3,062,447)</u>	<u>5,332,278</u>
Comptroller:					
Salaries and wages	2,470,908	2,470,908	2,368,258	(102,650)	2,413,991
Employee benefits	1,291,591	1,291,591	1,210,324	(81,267)	1,203,433
Services and supplies	150,975	150,975	86,774	(64,201)	123,580
Total Comptroller	<u>3,913,474</u>	<u>3,913,474</u>	<u>3,665,356</u>	<u>(248,118)</u>	<u>3,741,004</u>
Treasurer:					
Salaries and wages	1,672,037	1,672,037	1,498,852	(173,185)	1,648,339
Employee benefits	899,706	899,706	754,824	(144,882)	832,303
Services and supplies	975,440	975,440	845,343	(130,097)	934,850
Total Treasurer	<u>3,547,183</u>	<u>3,547,183</u>	<u>3,099,019</u>	<u>(448,164)</u>	<u>3,415,492</u>

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2013
(With comparative actual for the fiscal year ended June 30, 2012)
(Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
General Government (Continued):					
Elections:					
Salaries and wages	5,029,478	5,029,478	4,277,141	(752,337)	3,138,108
Employee benefits	1,549,390	1,549,390	1,163,048	(386,342)	1,152,488
Services and supplies	4,460,267	4,460,267	2,212,984	(2,247,283)	1,378,953
Total Elections	<u>11,039,135</u>	<u>11,039,135</u>	<u>7,653,173</u>	<u>(3,385,962)</u>	<u>5,669,549</u>
Assessor:					
Salaries and wages	9,251,318	9,251,318	9,030,334	(220,984)	9,286,130
Employee benefits	4,502,920	4,502,920	4,135,425	(367,495)	4,303,412
Services and supplies	1,197,850	1,197,850	856,506	(341,344)	889,845
Total Assessor	<u>14,952,088</u>	<u>14,952,088</u>	<u>14,022,265</u>	<u>(929,823)</u>	<u>14,479,387</u>
Recorder:					
Salaries and wages	2,316,091	2,316,091	2,263,533	(52,558)	2,285,813
Employee benefits	1,358,246	1,358,246	1,278,116	(80,130)	1,263,084
Services and supplies	222,980	222,980	215,307	(7,673)	209,954
Total Recorder	<u>3,897,317</u>	<u>3,897,317</u>	<u>3,756,956</u>	<u>(140,361)</u>	<u>3,758,851</u>
Clerk:					
Salaries and wages	2,079,633	2,079,633	2,009,913	(69,720)	2,029,271
Employee benefits	1,210,526	1,210,526	1,074,829	(135,697)	1,092,562
Services and supplies	167,450	167,450	96,861	(70,589)	87,793
Total Clerk	<u>3,457,609</u>	<u>3,457,609</u>	<u>3,181,603</u>	<u>(276,006)</u>	<u>3,209,626</u>
Administrative Services:					
Salaries and wages	5,924,891	5,968,796	5,688,012	(280,784)	6,185,939
Employee benefits	3,139,392	3,147,997	2,813,289	(334,708)	3,022,441
Services and supplies	3,553,555	3,510,655	3,160,858	(349,797)	3,268,755
Total Administrative Services	<u>12,617,838</u>	<u>12,627,448</u>	<u>11,662,159</u>	<u>(965,289)</u>	<u>12,477,135</u>
Human Resources:					
Salaries and wages	1,856,065	1,646,912	1,538,125	(108,787)	1,916,135
Employee benefits	838,469	754,557	672,890	(81,667)	820,285
Services and supplies	385,031	370,331	292,443	(77,888)	207,283
Total Human Resources	<u>3,079,565</u>	<u>2,771,800</u>	<u>2,503,458</u>	<u>(268,342)</u>	<u>2,943,703</u>
Comprehensive Planning:					
Salaries and wages	4,336,882	4,336,882	4,210,009	(126,873)	4,005,536
Employee benefits	1,970,735	1,970,735	1,862,426	(108,309)	1,820,302
Services and supplies	405,614	405,614	342,762	(62,852)	286,459
Total Comprehensive Planning	<u>6,713,231</u>	<u>6,713,231</u>	<u>6,415,197</u>	<u>(298,034)</u>	<u>6,112,297</u>

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2013
(With comparative actual for the fiscal year ended June 30, 2012)
(Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
General Government (Continued):					
A-95 Clearinghouse Council:					
Salaries and wages	52,379	52,379	53,967	1,588	46,394
Employee benefits	30,080	30,080	34,277	4,197	30,361
Services and supplies	4,637	4,637	627	(4,010)	2,345
Total A-95 Clearinghouse Council	<u>87,096</u>	<u>87,096</u>	<u>88,871</u>	<u>1,775</u>	<u>79,100</u>
Business License:					
Salaries and wages	3,581,095	3,581,095	3,546,030	(35,065)	3,543,153
Employee benefits	1,820,006	1,820,006	1,737,349	(82,657)	1,727,587
Services and supplies	398,306	398,306	330,933	(67,373)	341,482
Total Business License	<u>5,799,407</u>	<u>5,799,407</u>	<u>5,614,312</u>	<u>(185,095)</u>	<u>5,612,222</u>
Real Property Management:					
Salaries and wages	11,883,639	11,883,639	11,729,633	(154,006)	11,707,599
Employee benefits	6,079,124	6,079,124	5,557,069	(522,055)	5,911,638
Services and supplies	11,058,355	11,034,457	10,431,531	(602,926)	10,323,029
Capital outlay	-	17,100	-	(17,100)	-
Total Real Property Management	<u>29,021,118</u>	<u>29,014,320</u>	<u>27,718,233</u>	<u>(1,296,087)</u>	<u>27,942,266</u>
Total General Government	<u>120,639,150</u>	<u>122,391,848</u>	<u>110,785,014</u>	<u>(11,606,834)</u>	<u>112,069,672</u>
Judicial:					
Outlying Constable:					
Salaries and wages	93,402	93,402	92,642	(760)	92,876
Employee benefits	185,318	185,318	188,018	2,700	190,434
Services and supplies	10,300	10,300	5,366	(4,934)	8,252
Total Outlying Constable	<u>289,020</u>	<u>289,020</u>	<u>286,026</u>	<u>(2,994)</u>	<u>291,562</u>
Henderson Constable:					
Salaries and wages	87,506	91,111	93,998	2,887	81,865
Employee benefits	67,849	64,244	65,467	1,223	63,722
Services and supplies	17,500	40,316	37,957	(2,359)	18,724
Total Henderson Constable	<u>172,855</u>	<u>195,671</u>	<u>197,422</u>	<u>1,751</u>	<u>164,311</u>

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2013
(With comparative actual for the fiscal year ended June 30, 2012)
(Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Judicial (Continued):					
North Las Vegas Constable:					
Salaries and wages	102,941	102,941	102,528	(413)	102,827
Employee benefits	75,735	75,735	67,427	(8,308)	69,085
Services and supplies	27,300	35,800	34,029	(1,771)	31,716
Total North Las Vegas Constable	<u>205,976</u>	<u>214,476</u>	<u>203,984</u>	<u>(10,492)</u>	<u>203,628</u>
District Attorney:					
Salaries and wages	26,219,202	26,219,202	25,411,056	(808,146)	25,352,065
Employee benefits	11,525,789	11,525,789	10,898,500	(627,289)	10,770,865
Services and supplies	1,273,250	1,273,250	1,103,838	(169,412)	1,176,388
Total District Attorney	<u>39,018,241</u>	<u>39,018,241</u>	<u>37,413,394</u>	<u>(1,604,847)</u>	<u>37,299,318</u>
Witness/Legal Fees:					
Services and supplies	1,792,000	1,792,000	1,401,816	(390,184)	1,417,135
Total Witness/Legal Fees	<u>1,792,000</u>	<u>1,792,000</u>	<u>1,401,816</u>	<u>(390,184)</u>	<u>1,417,135</u>
Family Court:					
Salaries and wages	7,354,693	6,041,102	6,008,636	(32,466)	7,188,620
Employee benefits	3,583,652	2,892,750	2,673,101	(219,649)	3,366,440
Services and supplies	1,402,650	1,336,800	1,244,178	(92,622)	1,302,339
Total Family Court	<u>12,340,995</u>	<u>10,270,652</u>	<u>9,925,915</u>	<u>(344,737)</u>	<u>11,857,399</u>
Civil/Criminal:					
Salaries and wages	12,056,751	11,251,570	10,961,791	(289,779)	12,238,830
Employee benefits	5,974,593	5,545,158	5,032,899	(512,259)	5,625,991
Services and supplies	2,267,486	2,529,155	2,490,826	(38,329)	2,586,944
Total Civil/Criminal	<u>20,298,830</u>	<u>19,325,883</u>	<u>18,485,516</u>	<u>(840,367)</u>	<u>20,451,765</u>
Clerk of the Court:					
Salaries and wages	11,873,777	11,875,855	11,106,874	(768,981)	11,272,625
Employee benefits	6,687,249	6,687,302	6,000,387	(686,915)	6,046,247
Services and supplies	515,778	477,278	369,922	(107,356)	459,288
Total Clerk of the Court	<u>19,076,804</u>	<u>19,040,435</u>	<u>17,477,183</u>	<u>(1,563,252)</u>	<u>17,778,160</u>
Alternative Dispute Resolution					
Salaries and wages	420,616	420,616	414,819	(5,797)	411,848
Employee benefits	224,045	224,045	222,323	(1,722)	211,664
Services and supplies	106,985	98,985	91,611	(7,374)	103,753
Total Alternative Dispute Resolution	<u>751,646</u>	<u>743,646</u>	<u>728,753</u>	<u>(14,893)</u>	<u>727,265</u>

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2013
(With comparative actual for the fiscal year ended June 30, 2012)
(Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Judicial (Continued):					
Special Public Defender:					
Salaries and wages	2,168,419	2,168,419	2,149,507	(18,912)	2,120,049
Employee benefits	950,157	950,157	927,608	(22,549)	941,103
Services and supplies	422,977	422,977	330,669	(92,308)	246,050
Total Special Public Defender	<u>3,541,553</u>	<u>3,541,553</u>	<u>3,407,784</u>	<u>(133,769)</u>	<u>3,307,202</u>
Court Jury Services:					
Salaries and wages	192,310	192,310	176,760	(15,550)	155,084
Employee benefits	129,526	129,526	100,205	(29,321)	106,142
Services and supplies	1,335,950	1,141,850	1,025,277	(116,573)	978,768
Total Court Jury Services	<u>1,657,786</u>	<u>1,463,686</u>	<u>1,302,242</u>	<u>(161,444)</u>	<u>1,239,994</u>
Grand Jury:					
Services and supplies	211,150	187,650	183,333	(4,317)	193,225
Total Grand Jury	<u>211,150</u>	<u>187,650</u>	<u>183,333</u>	<u>(4,317)</u>	<u>193,225</u>
Las Vegas Justice Court:					
Salaries and wages	11,125,616	11,897,551	11,110,467	(787,084)	10,715,508
Employee benefits	5,671,213	6,099,798	5,593,552	(506,246)	5,261,425
Services and supplies	1,971,130	1,982,561	1,754,401	(228,160)	1,671,496
Total Las Vegas Justice Court	<u>18,767,959</u>	<u>19,979,910</u>	<u>18,458,420</u>	<u>(1,521,490)</u>	<u>17,648,429</u>
Henderson Justice Court:					
Salaries and wages	1,733,742	1,733,742	1,718,776	(14,966)	1,691,881
Employee benefits	862,354	862,354	818,175	(44,179)	812,880
Services and supplies	171,050	171,050	129,913	(41,137)	134,439
Total Henderson Justice Court	<u>2,767,146</u>	<u>2,767,146</u>	<u>2,666,864</u>	<u>(100,282)</u>	<u>2,639,200</u>
North Las Vegas Justice Court:					
Salaries and wages	1,926,697	1,926,697	1,835,327	(91,370)	1,859,046
Employee benefits	957,460	957,460	919,240	(38,220)	918,015
Services and supplies	117,700	117,700	97,351	(20,349)	77,524
Total North Las Vegas Justice Court	<u>3,001,857</u>	<u>3,001,857</u>	<u>2,851,918</u>	<u>(149,939)</u>	<u>2,854,585</u>
Outlying Justice Court:					
Salaries and wages	1,701,085	1,701,085	1,612,709	(88,376)	1,635,083
Employee benefits	775,510	775,510	695,106	(80,404)	732,378
Services and supplies	228,187	228,187	194,474	(33,713)	190,846
Total Outlying Justice Court	<u>2,704,782</u>	<u>2,704,782</u>	<u>2,502,289</u>	<u>(202,493)</u>	<u>2,558,307</u>

(Continued)

Clark County, Nevada
 General Fund
 Schedule of Expenditures and Transfers - Budget and Actual
 For the fiscal year ended June 30, 2013
 (With comparative actual for the fiscal year ended June 30, 2012)
 (Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Judicial (Continued):					
Public Defender:					
Salaries and wages	15,653,377	15,653,377	15,730,800	77,423	15,461,726
Employee benefits	6,916,581	6,916,581	6,669,044	(247,537)	6,700,693
Services and supplies	1,004,830	1,004,830	864,005	(140,825)	872,415
Total Public Defender	<u>23,574,788</u>	<u>23,574,788</u>	<u>23,263,849</u>	<u>(310,939)</u>	<u>23,034,834</u>
Neighborhood Justice Center:					
Salaries and wages	784,813	784,813	698,919	(85,894)	743,597
Employee benefits	378,121	378,121	308,643	(69,478)	374,343
Services and supplies	500,500	500,500	353,237	(147,263)	413,447
Total Neighborhood Justice Center	<u>1,663,434</u>	<u>1,663,434</u>	<u>1,360,799</u>	<u>(302,635)</u>	<u>1,531,387</u>
Total Judicial	<u>151,836,822</u>	<u>149,774,830</u>	<u>142,117,507</u>	<u>(7,657,323)</u>	<u>145,197,706</u>
Public Safety:					
Office of the Sheriff:					
Salaries and wages	184,059	184,059	187,070	3,011	173,492
Employee benefits	24,787	24,787	23,055	(1,732)	23,438
Services and supplies	1,000	1,000	-	(1,000)	78
Total Office of the Sheriff	<u>209,846</u>	<u>209,846</u>	<u>210,125</u>	<u>279</u>	<u>197,008</u>
Fire Department:					
Salaries and wages	71,685,780	71,855,028	73,568,959	1,713,931	72,007,054
Employee benefits	44,674,578	44,749,885	37,092,359	(7,657,526)	45,504,685
Services and supplies	8,643,417	8,669,555	7,578,647	(1,090,908)	7,789,310
Total Fire Department	<u>125,003,775</u>	<u>125,274,468</u>	<u>118,239,965</u>	<u>(7,034,503)</u>	<u>125,301,049</u>
Volunteer Fire and Ambulance:					
Services and supplies	249,636	249,136	215,124	(34,012)	203,228
Total Volunteer Fire and Ambulance	<u>249,636</u>	<u>249,136</u>	<u>215,124</u>	<u>(34,012)</u>	<u>203,228</u>
Public Guardian:					
Salaries and wages	1,434,107	1,434,107	1,232,282	(201,825)	1,207,636
Employee benefits	743,827	743,827	602,772	(141,055)	611,147
Services and supplies	115,652	115,652	66,591	(49,061)	77,198
Total Public Guardian	<u>2,293,586</u>	<u>2,293,586</u>	<u>1,901,645</u>	<u>(391,941)</u>	<u>1,895,981</u>

(Continued)

Clark County, Nevada
 General Fund
 Schedule of Expenditures and Transfers - Budget and Actual
 For the fiscal year ended June 30, 2013
 (With comparative actual for the fiscal year ended June 30, 2012)
 (Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Public Safety (Continued):					
Public Administrator:					
Salaries and wages	590,438	615,438	633,466	18,028	663,642
Employee benefits	229,750	204,750	216,451	11,701	257,975
Services and supplies	54,479	54,479	35,059	(19,420)	38,151
Total Public Administrator	<u>874,667</u>	<u>874,667</u>	<u>884,976</u>	<u>10,309</u>	<u>959,768</u>
Coroner:					
Salaries and wages	3,045,066	3,045,066	3,028,942	(16,124)	3,047,636
Employee benefits	1,227,867	1,227,867	1,190,580	(37,287)	1,211,782
Services and supplies	1,099,568	1,099,568	1,011,313	(88,255)	869,831
Total Coroner	<u>5,372,501</u>	<u>5,372,501</u>	<u>5,230,835</u>	<u>(141,666)</u>	<u>5,129,249</u>
Juvenile Justice:					
Salaries and wages	24,799,499	24,799,499	24,952,327	152,828	25,088,186
Employee benefits	14,990,545	14,990,545	13,430,112	(1,560,433)	13,697,244
Services and supplies	4,492,407	4,492,407	3,678,798	(813,609)	3,707,745
Total Juvenile Justice	<u>44,282,451</u>	<u>44,282,451</u>	<u>42,061,237</u>	<u>(2,221,214)</u>	<u>42,493,175</u>
Family Services:					
Salaries and wages	18,282,750	18,282,750	18,246,104	(36,646)	17,442,658
Employee benefits	8,900,029	8,900,029	8,127,755	(772,274)	8,098,947
Services and supplies	3,451,533	3,427,572	3,344,753	(82,819)	4,516,942
Capital outlay	-	23,961	23,217	(744)	-
Total Family Services	<u>30,634,312</u>	<u>30,634,312</u>	<u>29,741,829</u>	<u>(892,483)</u>	<u>30,058,547</u>
Total Public Safety	<u>208,920,774</u>	<u>209,190,967</u>	<u>198,485,736</u>	<u>(10,705,231)</u>	<u>206,238,005</u>
Public Works:					
Public Works:					
Salaries and wages	6,799,618	6,799,618	6,197,184	(602,434)	6,828,121
Employee benefits	3,134,015	3,134,015	2,824,854	(309,161)	2,907,116
Services and supplies	1,572,091	1,572,091	1,236,235	(335,856)	1,248,139
Total Public Works	<u>11,505,724</u>	<u>11,505,724</u>	<u>10,258,273</u>	<u>(1,247,451)</u>	<u>10,983,376</u>

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2013
(With comparative actual for the fiscal year ended June 30, 2012)
(Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Health:					
Emergency Room Admittance:					
Services and supplies	98,185,820	98,185,820	98,185,620	(200)	87,335,719
Total Emergency Room Admittance	<u>98,185,820</u>	<u>98,185,820</u>	<u>98,185,620</u>	<u>(200)</u>	<u>87,335,719</u>
Emergency Medical Care:					
Services and supplies	3,050,000	3,050,000	2,814,619	(235,381)	2,847,043
Total Emergency Medical Care	<u>3,050,000</u>	<u>3,050,000</u>	<u>2,814,619</u>	<u>(235,381)</u>	<u>2,847,043</u>
Total Health	<u>101,235,820</u>	<u>101,235,820</u>	<u>101,000,239</u>	<u>(235,581)</u>	<u>90,182,762</u>
Welfare:					
Salaries and wages	7,294,418	7,294,418	6,509,781	(784,637)	6,752,773
Employee benefits	3,857,424	3,857,424	3,240,778	(616,646)	3,316,178
Services and supplies	65,707,815	65,707,815	67,017,226	1,309,411	69,474,445
Total Welfare	<u>76,859,657</u>	<u>76,859,657</u>	<u>76,767,785</u>	<u>(91,872)</u>	<u>79,543,396</u>
Culture and Recreation:					
Salaries and wages	6,378,673	6,378,673	6,224,685	(153,988)	6,349,691
Employee benefits	3,032,517	3,032,517	2,902,970	(129,547)	2,940,229
Services and supplies	1,026,869	1,026,869	736,269	(290,600)	736,088
Total Culture and Recreation	<u>10,438,059</u>	<u>10,438,059</u>	<u>9,863,924</u>	<u>(574,135)</u>	<u>10,026,008</u>
Other General Expenditures:					
Utilities	23,546,727	19,146,727	18,262,914	(883,813)	18,574,977
Building rental	2,212,246	2,278,365	1,823,555	(454,810)	1,913,008
Capital replacement	3,536,400	1,029,400	528,626	(500,774)	1,555,476
Administrative assessments	1,415,000	1,421,798	992,886	(428,912)	932,410
Insurance and official bonds	3,597,162	3,522,162	3,510,394	(11,768)	3,630,310
Miscellaneous refunds and expenditures	13,349,163	9,144,215	8,404,062	(740,153)	16,984,338
Internal service charges	42,713,295	41,970,295	41,968,477	(1,818)	40,745,704
Publications and professional services	3,390,805	2,990,805	2,226,433	(764,372)	2,849,467
Contributions	15,879,962	32,167,828	35,767,828	3,600,000	13,063,886
Total Other General Expenditures	<u>109,640,760</u>	<u>113,671,595</u>	<u>113,485,175</u>	<u>(186,420)</u>	<u>100,249,576</u>
Total expenditures	<u>791,076,766</u>	<u>795,068,500</u>	<u>762,763,653</u>	<u>(32,304,847)</u>	<u>754,490,501</u>
Transfers to other funds	386,405,066	382,413,332	381,998,350	(414,982)	402,596,624
Total expenditures and transfers	<u>\$ 1,177,481,832</u>	<u>\$ 1,177,481,832</u>	<u>\$ 1,144,762,003</u>	<u>\$ (32,719,829)</u>	<u>\$ 1,157,087,125</u>

See notes to Required Supplementary Information

Clark County, Nevada
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, 2013

	General Fund Budgetary Basis	Internally Reported Funds	Eliminations	General Fund Modified Accrual Basis
Revenues:				
Taxes	\$ 257,375,116	\$ 153,750,033	\$ -	\$ 411,125,149
Licenses and permits	212,148,330	19,323,356	-	231,471,686
Intergovernmental revenue	293,416,117	405,631,511	-	699,047,628
Charges for services	74,544,474	10,753,319	-	85,297,793
Fines and forfeitures	24,953,878	-	-	24,953,878
Interest	32,069	420,494	-	452,563
Other	5,281,702	682,074	-	5,963,776
Total revenues	<u>867,751,686</u>	<u>590,560,787</u>	<u>-</u>	<u>1,458,312,473</u>
Expenditures:				
Current:				
General government	110,785,015	5,684,241	-	116,469,256
Judicial	142,117,507	953,880	-	143,071,387
Public safety	198,462,518	176,439,192	-	374,901,710
Public works	10,258,273	205,884,836	-	216,143,109
Health	101,000,239	-	-	101,000,239
Welfare	76,767,785	-	-	76,767,785
Culture and recreation	9,863,924	27,616	-	9,891,540
Other general expenditures	113,253,138	-	-	113,253,138
Capital outlay	255,254	475,530	-	730,784
Debt service:				
Interest	-	12,028,806	-	12,028,806
Total expenditures	<u>762,763,653</u>	<u>401,494,101</u>	<u>-</u>	<u>1,164,257,754</u>
Excess of revenues over expenditures	104,988,033	189,066,686	-	294,054,719
Other financing sources (uses):				
Transfers from other funds	305,388,441	185,451,520	453,683,484	37,156,477
Transfers to other funds	<u>(381,998,350)</u>	<u>(390,394,542)</u>	<u>(453,683,484)</u>	<u>(318,709,408)</u>
Total other financing sources (uses)	<u>(76,609,909)</u>	<u>(204,943,022)</u>	<u>-</u>	<u>(281,552,931)</u>
Net changes in fund balances	28,378,124	(15,876,336)	-	12,501,788
Fund balance:				
Beginning of year	191,010,879	134,947,188	-	325,958,067
End of year	<u>\$ 219,389,003</u>	<u>\$ 119,070,852</u>	<u>\$ -</u>	<u>\$ 338,459,855</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, 2013

	Detention Services	Master Transportation Plan	Court Education Program	Citizen Review Board Administration	Personnel Services	Federal Nuclear Waste Grant
Revenues:						
Taxes	\$ -	\$ 42,523,311	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	8,432,802	-	-	-	-
Intergovernmental revenue	-	257,413,011	236,570	81,688	-	-
Charges for services	5,623,299	-	580,048	-	242,138	-
Interest	66,710	(17,811)	996	199	(26)	745
Other	240,831	-	27	-	-	1,823
Total revenues	<u>5,930,840</u>	<u>308,351,313</u>	<u>817,641</u>	<u>81,887</u>	<u>242,112</u>	<u>2,568</u>
Expenditures:						
Salaries and wages	86,353,130	-	493,074	142,830	160,423	252,453
Employee benefits	39,969,958	-	241,095	50,733	80,459	64,455
Services and supplies	33,139,737	205,609,334	219,711	22,914	1,230	35,155
Capital outlay	437,116	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>159,899,941</u>	<u>205,609,334</u>	<u>953,880</u>	<u>216,477</u>	<u>242,112</u>	<u>352,063</u>
Excess (deficiency) of revenues over (under) expenditures	(153,969,101)	102,741,979	(136,239)	(134,590)	-	(349,495)
Other financing sources (uses):						
Transfers from other funds	156,000,000	-	-	137,355	-	-
Transfers to other funds	-	(102,741,979)	(222,526)	-	-	-
Total other financing sources (uses)	<u>156,000,000</u>	<u>(102,741,979)</u>	<u>(222,526)</u>	<u>137,355</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	2,030,899	-	(358,765)	2,765	-	(349,495)
Fund balance:						
Beginning of year	<u>33,430,807</u>	<u>-</u>	<u>725,131</u>	<u>25,227</u>	<u>-</u>	<u>957,326</u>
End of year	<u>\$ 35,461,706</u>	<u>\$ -</u>	<u>\$ 366,366</u>	<u>\$ 27,992</u>	<u>\$ -</u>	<u>\$ 607,831</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, 2013
(Continued)

	Technology Fees	Fire Prevention Bureau	LVMPD Seized Funds	County Licensing Applications	Satellite Detention Center	Special Improvement District Administration
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-
Charges for services	-	3,783,089	-	-	-	519,141
Interest	4,325	1,894	5,309	12,209	26,739	1,643
Other	-	2,408	-	52,798	-	1,806
Total revenues	<u>4,325</u>	<u>3,787,391</u>	<u>5,309</u>	<u>65,007</u>	<u>26,739</u>	<u>522,590</u>
Expenditures:						
Salaries and wages	535,961	6,016,524	-	-	-	243,663
Employee benefits	268,925	2,563,709	-	-	-	130,357
Services and supplies	1,936,488	609,943	678	58,385	7,785,513	27
Capital outlay	38,414	-	-	-	-	-
Interest	-	-	-	-	12,028,806	-
Total expenditures	<u>2,779,788</u>	<u>9,190,176</u>	<u>678</u>	<u>58,385</u>	<u>19,814,319</u>	<u>374,047</u>
Excess (deficiency) of revenues over (under) expenditures	(2,775,463)	(5,402,785)	4,631	6,622	(19,787,580)	148,543
Other financing sources (uses):						
Transfers from other funds	2,157,689	4,000,000	-	-	8,000,000	-
Transfers to other funds	-	-	-	-	-	-
Total other financing sources (uses)	<u>2,157,689</u>	<u>4,000,000</u>	<u>-</u>	<u>-</u>	<u>8,000,000</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(617,774)	(1,402,785)	4,631	6,622	(11,787,580)	148,543
Fund balance:						
Beginning of year	<u>4,047,094</u>	<u>2,861,274</u>	<u>115,698</u>	<u>1,309,500</u>	<u>36,587,914</u>	<u>834,694</u>
End of year	<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>

(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, 2013
(Continued)

	In-Transit	Bunkerville Town	Clark County Fire Service District	Enterprise Town	Indian Springs Town	Moapa Town
Revenues:						
Taxes	\$ -	\$ 4,544	\$ 58,454,206	\$ 10,071,834	\$ 2,191	\$ 64,655
Licenses and permits	-	-	-	718,310	11,400	6,090
Intergovernmental revenue	-	560,305	42,061,340	3,233,766	-	-
Charges for services	5,604	-	-	-	-	-
Interest	317,562	-	-	-	-	-
Other	382,381	-	-	-	-	-
Total revenues	<u>705,547</u>	<u>564,849</u>	<u>100,515,546</u>	<u>14,023,910</u>	<u>13,591</u>	<u>70,745</u>
Expenditures:						
Salaries and wages	-	-	-	-	-	19,327
Employee benefits	-	-	-	-	-	493
Services and supplies	1,975,285	-	-	-	-	7,796
Capital outlay	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>1,975,285</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,616</u>
Excess (deficiency) of revenues over (under) expenditures	(1,269,738)	564,849	100,515,546	14,023,910	13,591	43,129
Other financing sources (uses):						
Transfers from other funds	-	-	15,156,476	-	-	-
Transfers to other funds	(2,340,905)	(564,779)	(109,943,480)	(15,141,272)	(16,127)	(58,314)
Total other financing sources (uses)	<u>(2,340,905)</u>	<u>(564,779)</u>	<u>(94,787,004)</u>	<u>(15,141,272)</u>	<u>(16,127)</u>	<u>(58,314)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(3,610,643)	70	5,728,542	(1,117,362)	(2,536)	(15,185)
Fund balance:						
Beginning of year	<u>8,306,127</u>	<u>99,450</u>	<u>6,608,931</u>	<u>2,379,118</u>	<u>3,615</u>	<u>24,871</u>
End of year	<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>

(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, 2013
(Continued)

	Moapa Valley Town	Mt. Charleston Town	Paradise Town	Searchlight Town	Spring Valley Town	Summerlin Town
Revenues:						
Taxes	\$ 29,078	\$ 7,829	\$ 22,967,014	\$ 4,164	\$ 9,279,343	\$ 3,087,337
Licenses and permits	1,650	2,640	7,698,340	23,249	195,970	509,515
Intergovernmental revenue	755,699	-	61,151,988	395,300	17,086,812	138,713
Charges for services	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>786,427</u>	<u>10,469</u>	<u>91,817,342</u>	<u>422,713</u>	<u>26,562,125</u>	<u>3,735,565</u>
Expenditures:						
Salaries and wages	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Services and supplies	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	786,427	10,469	91,817,342	422,713	26,562,125	3,735,565
Other financing sources (uses):						
Transfers from other funds	-	-	-	-	-	-
Transfers to other funds	(927,958)	(9,602)	(93,150,000)	(404,212)	(27,500,000)	(4,000,000)
Total other financing sources (uses)	<u>(927,958)</u>	<u>(9,602)</u>	<u>(93,150,000)</u>	<u>(404,212)</u>	<u>(27,500,000)</u>	<u>(4,000,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(141,531)	867	(1,332,658)	18,501	(937,875)	(264,435)
Fund balance:						
Beginning of year	<u>276,182</u>	<u>821</u>	<u>19,045,522</u>	<u>51,817</u>	<u>6,475,644</u>	<u>1,800,625</u>
End of year	<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>

(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, 2013
(Continued)

	Sunrise Manor Town	Whitney Town	Winchester Town	2013	2012
Revenues:					
Taxes	\$ 4,021,781	\$ 946,453	\$ 2,286,293	\$ 153,750,033	\$ 160,019,540
Licenses and permits	1,066,365	59,840	597,185	19,323,356	18,081,040
Intergovernmental revenue	8,407,552	659,422	13,449,345	405,631,511	384,543,301
Charges for services	-	-	-	10,753,319	9,841,074
Interest	-	-	-	420,494	2,273,274
Other	-	-	-	682,074	587,940
Total revenues	<u>13,495,698</u>	<u>1,665,715</u>	<u>16,332,823</u>	<u>590,560,787</u>	<u>575,346,169</u>
Expenditures:					
Salaries and wages	-	-	-	94,217,385	92,520,744
Employee benefits	-	-	-	43,370,184	54,866,184
Services and supplies	-	-	-	251,402,196	244,217,610
Capital outlay	-	-	-	475,530	5,589,613
Interest	-	-	-	12,028,806	11,915,327
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>401,494,101</u>	<u>409,109,478</u>
Excess (deficiency) of revenues over (under) expenditures	13,495,698	1,665,715	16,332,823	189,066,686	166,236,691
Other financing sources (uses):					
Transfers from other funds	-	-	-	185,451,520	177,766,657
Transfers to other funds	(14,000,000)	(1,873,388)	(17,500,000)	(390,394,542)	(381,050,539)
Total other financing sources (uses)	<u>(14,000,000)</u>	<u>(1,873,388)</u>	<u>(17,500,000)</u>	<u>(204,943,022)</u>	<u>(203,283,882)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(504,302)	(207,673)	(1,167,177)	(15,876,336)	(37,047,191)
Fund balance:					
Beginning of year	<u>3,614,406</u>	<u>332,187</u>	<u>5,033,207</u>	<u>134,947,188</u>	<u>171,994,379</u>
End of year	<u>\$ 3,110,104</u>	<u>\$ 124,514</u>	<u>\$ 3,866,030</u>	<u>\$ 119,070,852</u>	<u>\$ 134,947,188</u>

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, 2013
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Ad valorem taxes	\$ 110,063,692	\$ 110,063,692	\$ 111,453,834	\$ 1,390,142	\$ 118,948,845
Intergovernmental revenue:					
Federal and state grants	-	19,342,843	10,784,594	(8,558,249)	12,737,377
City of Las Vegas contribution	115,459,895	115,459,895	115,459,895	-	118,011,599
Charges for services:					
Airport security	19,230,918	19,230,918	19,672,072	441,154	18,297,219
Other	9,860,000	9,860,000	12,433,955	2,573,955	11,176,575
Interest	1,100,000	1,100,000	181,674	(918,326)	616,975
Other	1,180,000	1,100,000	2,343,922	1,243,922	1,333,399
Total revenues	<u>256,894,505</u>	<u>276,157,348</u>	<u>272,329,946</u>	<u>(3,827,402)</u>	<u>281,121,989</u>
Other financing sources:					
Transfers from other funds	202,432,235	202,432,235	202,907,207	474,972	189,260,273
Total revenues and other financing sources	<u>459,326,740</u>	<u>478,589,583</u>	<u>475,237,153</u>	<u>(3,352,430)</u>	<u>470,382,262</u>
Expenditures:					
Salaries and wages	303,676,159	297,415,171	287,226,070	(10,189,101)	298,901,381
Employee benefits	134,661,774	132,274,500	125,006,306	(7,268,194)	129,869,042
Services and supplies	58,537,482	74,716,567	61,351,627	(13,364,940)	61,935,906
Capital outlay	5,998,352	17,730,372	16,029,995	(1,700,377)	3,626,256
Principal	-	-	-	-	178,480
Interest	-	-	-	-	4,825
Total expenditures	<u>502,873,767</u>	<u>522,136,610</u>	<u>489,613,998</u>	<u>(32,522,612)</u>	<u>494,515,890</u>
Other financing uses:					
Transfers to other funds	-	-	-	-	-
Total expenditures and other financing uses	<u>502,873,767</u>	<u>522,136,610</u>	<u>489,613,998</u>	<u>(32,522,612)</u>	<u>494,515,890</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(43,547,027)	(43,547,027)	(14,376,845)	29,170,182	(24,133,628)
Fund balance:					
Beginning of year	52,060,520	52,060,520	54,416,626	2,356,106	78,550,254
End of year	<u>\$ 8,513,493</u>	<u>\$ 8,513,493</u>	<u>\$ 40,039,781</u>	<u>\$ 31,526,288</u>	<u>\$ 54,416,626</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>
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
2013	29,058,894	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	7.25%
Total payroll growth	3.00%

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	105.6%
07/01/08	127,179,936	250,041,067	122,870,131	50.90	111,054,552	110.6
07/01/09	156,464,229	300,396,876	143,932,647	52.10	122,006,497	118.0
07/01/10	165,504,117	322,902,749	157,398,632	51.30	119,663,339	131.5
07/01/11	181,450,882	347,880,294	166,429,412	52.20	117,220,320	142.0
07/01/12	189,843,458	368,499,550	178,656,092	51.50	119,067,304	150.0

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.

Prior to July 1, 2009, the Las Vegas Valley Water District Retirement Plan used the Aggregate Actuarial cost method. Because that method did not identify or separately amortize unfunded actuarial accrued liabilities, information about the plan's funded status and funding progress prior to July 1, 2009 was prepared using the Entry Age actuarial cost method. That information was intended to serve as a surrogate for the funded status and funding progress of the plan. The actuarial cost method was changed to the Entry Age method as of July 1, 2009

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	07/01/2008	\$ -	\$447,990,595	\$447,990,595	0.0%	\$766,272,363	58.5%
	07/01/2010	-	693,803,547	693,803,547	0.0	765,110,216	90.7%
	07/01/2012	-	732,005,639	732,005,639	0.0	739,832,130	98.9%
PEBP ⁽¹⁾	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
	07/01/2012	-	113,031,433	113,031,433	0.0	-	n/a
Fire Plan	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
	07/01/2012 ⁽³⁾	5,339,668	39,172,059	33,832,391	13.6	72,824,754	46.4
Metro Plan ⁽²⁾	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 ⁽²⁾	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

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

(2) Calculation based on Projected-unit-credit-cost actuarial cost method

(3) For the 7/1/2012 plan, County contributions are assumed to grow at the same rate as the healthcare inflation rate, vs. no growth assumed in the previous actuarial valuation. Also, per capita cost assumptions have been reduced to reflect actual experience and healthcare cost trend assumptions were reduced in light of current economic conditions and future expected inflation.

See notes to Required Supplementary Information

Clark County, Nevada
Notes to Required Supplementary Information
Year Ended June 30, 2013

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 of accounting.