

**MAJOR GOVERNMENTAL FUNDS**

#### MAJOR GOVERNMENTAL FUNDS

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 General Fund (Modified Accrual Basis)  
Balance Sheet  
June 30, 2014

	General Fund Budgetary Basis	Internally Reported Special Revenue Funds	Eliminations	General Fund Modified Accrual Basis
<b>Assets</b>				
Cash and investments				
In custody of the County Treasurer	\$ 252,009,845	\$ 161,967,454	\$ -	\$ 413,977,299
In custody of other officials	794,462	2,554,608	-	3,349,070
Accounts receivable	24,763,107	2,332	-	24,765,439
Interest receivable	455,194	226,825	-	682,019
Taxes receivable, delinquent	6,362,658	2,259,484	-	8,622,142
Penalties receivable on delinquent taxes	8,503,608	-	-	8,503,608
Due from other funds	7,056,120	5,810,741	5,701,627	7,165,234
Due from other governmental units	61,760,195	74,433,746	-	136,193,941
Total assets	<u>\$ 361,705,189</u>	<u>\$ 247,255,190</u>	<u>\$ 5,701,627</u>	<u>\$ 603,258,752</u>
<b>Liabilities</b>				
Accounts payable	\$ 11,370,057	\$ 3,494,935	\$ -	\$ 14,864,992
Accrued payroll	8,502,263	3,712,585	-	12,214,848
Due to other funds	137,838,765	48,636,760	5,701,627	180,773,898
Due to other governmental units	2,885,590	63,324,235	-	66,209,825
Unearned revenue and other liabilities	(3,417)	14,588,334	-	14,584,917
Total liabilities	<u>160,593,258</u>	<u>133,756,849</u>	<u>5,701,627</u>	<u>288,648,480</u>
<b>Deferred Inflows of Resources</b>				
Unavailable grant revenue	-	405	-	405
Unavailable property taxes	13,292,210	1,889,287	-	15,181,497
Total deferred inflows of resources	<u>13,292,210</u>	<u>1,889,692</u>	<u>-</u>	<u>15,181,902</u>
<b>Fund Balances</b>				
Nonspendable	4,530,973	-	-	4,530,973
Restricted	-	56,606,699	-	56,606,699
Assigned	-	55,001,950	-	55,001,950
Unassigned	183,288,748	-	-	183,288,748
Total fund balances	<u>187,819,721</u>	<u>111,608,649</u>	<u>-</u>	<u>299,428,370</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 361,705,189</u>	<u>\$ 247,255,190</u>	<u>\$ 5,701,627</u>	<u>\$ 603,258,752</u>

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2014  
(With comparative totals for June 30, 2013)

	Detention Services	Master Transportation Plan	Court Education Program	Citizen Review Board Administration	Personnel Services
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 42,761,211	\$ 65,405,523	\$ 1,198,147	\$ 37,740	\$ -
In custody of other officials	2,554,408	-	200	-	-
Accounts receivable	2,332	-	-	-	-
Interest receivable	68,821	105,280	1,929	61	-
Taxes receivable, delinquent	-	-	-	-	-
Due from other funds	-	-	-	-	25,048
Due from other governmental units	-	46,701,135	49,109	-	-
Total assets	<u>\$ 45,386,772</u>	<u>\$ 112,211,938</u>	<u>\$ 1,249,385</u>	<u>\$ 37,801</u>	<u>\$ 25,048</u>
<b>Liabilities</b>					
Accounts payable	\$ 1,197,454	\$ 691,569	\$ 44,876	\$ 17	\$ -
Accrued payroll	3,490,761	-	10,724	3,921	3,791
Due to other funds	-	48,196,134	42,514	7,086	21,257
Due to other governmental units	-	63,324,235	-	-	-
Unearned revenue and other liabilities	11,127,704	-	-	-	-
Total liabilities	<u>15,815,919</u>	<u>112,211,938</u>	<u>98,114</u>	<u>11,024</u>	<u>25,048</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	405	-	-
Unavailable property taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>405</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	-	-	-	-	-
Assigned	29,570,853	-	1,150,866	26,777	-
Total fund balances	<u>29,570,853</u>	<u>-</u>	<u>1,150,866</u>	<u>26,777</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 45,386,772</u>	<u>\$ 112,211,938</u>	<u>\$ 1,249,385</u>	<u>\$ 37,801</u>	<u>\$ 25,048</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2014  
(With comparative totals for June 30, 2013)

(Continued)

	Federal Nuclear Waste Grant	Technology Fees	Fire Prevention Bureau	LVMPD Seized Funds	County Licensing Applications
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 498,331	\$ 2,951,306	\$ 2,345,912	\$ 1,754,165	\$ 3,042,803
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	802	4,751	3,776	2,824	4,898
Taxes receivable, delinquent	-	-	-	-	-
Due from other funds	-	-	34,580	-	-
Due from other governmental units	-	-	-	-	-
Total assets	<u>\$ 499,133</u>	<u>\$ 2,956,057</u>	<u>\$ 2,384,268</u>	<u>\$ 1,756,989</u>	<u>\$ 3,047,701</u>
<b>Liabilities</b>					
Accounts payable	\$ 2,198	\$ 87,211	\$ 20,796	\$ 15,000	\$ 5,386
Accrued payroll	1,989	15,540	178,216	-	-
Due to other funds	-	63,771	241,538	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	160	1,700,889	1,758,763
Total liabilities	<u>4,187</u>	<u>166,522</u>	<u>440,710</u>	<u>1,715,889</u>	<u>1,764,149</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	-	2,119,741	-	-	-
Assigned	494,946	669,794	1,943,558	41,100	1,283,552
Total fund balances	<u>494,946</u>	<u>2,789,535</u>	<u>1,943,558</u>	<u>41,100</u>	<u>1,283,552</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 499,133</u>	<u>\$ 2,956,057</u>	<u>\$ 2,384,268</u>	<u>\$ 1,756,989</u>	<u>\$ 3,047,701</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2014  
(With comparative totals for June 30, 2013)

(Continued)

	Satellite Detention Center	Special Improvement District Administration	In-Transit	Bunkerville Town	Clark County Fire Service District
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 15,065,931	\$ 922,434	\$ 5,249,784	\$ -	\$ 7,133,597
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	24,251	1,249	8,183	-	-
Taxes receivable, delinquent	-	-	-	168	1,184,849
Due from other funds	-	51,113	-	-	5,700,000
Due from other governmental units	-	-	-	88,649	7,906,997
Total assets	<u>\$ 15,090,182</u>	<u>\$ 974,796</u>	<u>\$ 5,257,967</u>	<u>\$ 88,817</u>	<u>\$ 21,925,443</u>
<b>Liabilities</b>					
Accounts payable	\$ 1,418,436	\$ -	\$ 11,546	\$ -	\$ 446
Accrued payroll	-	7,181	-	-	-
Due to other funds	-	28,342	36,118	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	818	-	-
Total liabilities	<u>1,418,436</u>	<u>35,523</u>	<u>48,482</u>	<u>-</u>	<u>446</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	149	986,997
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>149</u>	<u>986,997</u>
<b>Fund Balances</b>					
Restricted	-	-	-	88,668	20,938,000
Assigned	13,671,746	939,273	5,209,485	-	-
Total fund balances	<u>13,671,746</u>	<u>939,273</u>	<u>5,209,485</u>	<u>88,668</u>	<u>20,938,000</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 15,090,182</u>	 <u>\$ 974,796</u>	 <u>\$ 5,257,967</u>	 <u>\$ 88,817</u>	 <u>\$ 21,925,443</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2014  
(With comparative totals for June 30, 2013)

(Continued)

	Enterprise Town	Indian Springs Town	Moapa Town	Moapa Valley Town	Mt. Charleston Town
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 945,214	\$ -	\$ 14,616	\$ -	\$ 45
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	-	-	-	-	-
Taxes receivable, delinquent	147,161	135	1,593	1,548	560
Due from other funds	-	-	-	-	-
Due from other governmental units	731,098	-	-	119,249	-
Total assets	<u>\$ 1,823,473</u>	<u>\$ 135</u>	<u>\$ 16,209</u>	<u>\$ 120,797</u>	<u>\$ 605</u>
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	462	-	-
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>462</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	116,945	123	1,333	1,388	529
Total deferred inflows of resources	<u>116,945</u>	<u>123</u>	<u>1,333</u>	<u>1,388</u>	<u>529</u>
<b>Fund Balances</b>					
Restricted	1,706,528	12	14,414	119,409	76
Assigned	-	-	-	-	-
Total fund balances	<u>1,706,528</u>	<u>12</u>	<u>14,414</u>	<u>119,409</u>	<u>76</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,823,473</u>	<u>\$ 135</u>	<u>\$ 16,209</u>	<u>\$ 120,797</u>	<u>\$ 605</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2014  
(With comparative totals for June 30, 2013)

(Continued)

	Paradise Town	Searchlight Town	Spring Valley Town	Summerlin Town	Sunrise Manor Town
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 7,353,041	\$ -	\$ 1,788,690	\$ 1,262,290	\$ 1,617,033
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	-	-	-	-	-
Taxes receivable, delinquent	451,440	462	181,327	37,546	156,121
Due from other funds	-	-	-	-	-
Due from other governmental units	11,362,881	62,405	3,461,353	24,712	1,662,124
Total assets	<u>\$ 19,167,362</u>	<u>\$ 62,867</u>	<u>\$ 5,431,370</u>	<u>\$ 1,324,548</u>	<u>\$ 3,435,278</u>
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	379,146	361	152,801	32,873	134,933
Total deferred inflows of resources	<u>379,146</u>	<u>361</u>	<u>152,801</u>	<u>32,873</u>	<u>134,933</u>
<b>Fund Balances</b>					
Restricted	18,788,216	62,506	5,278,569	1,291,675	3,300,345
Assigned	-	-	-	-	-
Total fund balances	<u>18,788,216</u>	<u>62,506</u>	<u>5,278,569</u>	<u>1,291,675</u>	<u>3,300,345</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 19,167,362</u>	<u>\$ 62,867</u>	<u>\$ 5,431,370</u>	<u>\$ 1,324,548</u>	<u>\$ 3,435,278</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2014  
(With comparative totals for June 30, 2013)

(Continued)

	Whitney Town	Winchester Town	Totals	
			2014	2013
<b>Assets</b>				
Cash and investments				
In custody of the County Treasurer	\$ -	\$ 619,641	\$ 161,967,454	\$ 170,681,338
In custody of other officials	-	-	2,554,608	1,686,951
Accounts receivable	-	-	2,332	116,872
Interest receivable	-	-	226,825	246,427
Taxes receivable, delinquent	21,885	74,689	2,259,484	2,483,950
Due from other funds	-	-	5,810,741	217,190
Due from other governmental units	138,871	2,125,163	74,433,746	67,755,754
Total assets	<u>\$ 160,756</u>	<u>\$ 2,819,493</u>	<u>\$ 247,255,190</u>	<u>\$ 243,188,482</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ 3,494,935	\$ 6,225,921
Accrued payroll	-	-	3,712,585	2,941,897
Due to other funds	-	-	48,636,760	56,697,793
Due to other governmental units	-	-	63,324,235	51,471,561
Unearned revenue and other liabilities	-	-	14,588,334	6,780,458
Total liabilities	<u>-</u>	<u>-</u>	<u>133,756,849</u>	<u>124,117,630</u>
<b>Deferred Inflows of Resources</b>				
Unavailable grant revenue	-	-	405	-
Unavailable property taxes	19,329	62,380	1,889,287	-
Total deferred inflows	<u>19,329</u>	<u>62,380</u>	<u>1,889,692</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	141,427	2,757,113	56,606,699	48,596,164
Assigned	-	-	55,001,950	70,474,688
Total fund balances	<u>141,427</u>	<u>2,757,113</u>	<u>111,608,649</u>	<u>119,070,852</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 160,756</u>	<u>\$ 2,819,493</u>	<u>\$ 247,255,190</u>	<u>\$ 243,188,482</u>