

NONMAJOR GOVERNMENTAL FUNDS

Clark County, Nevada
 Nonmajor Governmental Funds
 Combining Balance Sheet
 June 30, 2014

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 469,710,091	\$ 206,591,387	\$ 761,993,677	\$ 1,438,295,155
In custody of other officials	1,643,641	-	-	1,643,641
With fiscal agent	-	37,215,931	21,545,274	58,761,205
Accounts receivable	731,945	-	46,687	778,632
Interest receivable	739,045	432,776	1,226,570	2,398,391
Taxes receivable, delinquent	1,976,856	158,612	-	2,135,468
Special assessments receivable	1,003,477	188,742,384	-	189,745,861
Due from other funds	13,420,589	449,261	179,162,894	193,032,744
Due from other governmental units	44,094,296	-	37,818,947	81,913,243
Total assets	<u>\$ 533,319,940</u>	<u>\$ 433,590,351</u>	<u>\$ 1,001,794,049</u>	<u>\$ 1,968,704,340</u>
Liabilities				
Accounts payable	\$ 22,846,568	\$ 66,329	\$ 48,478,604	\$ 71,391,501
Accrued payroll	3,860,824	-	46,613	3,907,437
Due to other funds	23,763,884	500,375	270,938	24,535,197
Due to other governmental units	11,003,078	-	1,432,936	12,436,014
Unearned revenue and other liabilities	16,960,252	386	17,298,206	34,258,844
Total liabilities	<u>78,434,606</u>	<u>567,090</u>	<u>67,527,297</u>	<u>146,528,993</u>
Deferred Inflows of Resources				
Unavailable grant revenue	1,791,289	-	201,459	1,992,748
Unavailable property taxes	1,684,044	135,756	-	1,819,800
Unavailable special assessments	1,001,447	188,631,994	-	189,633,441
Total deferred inflows of resources	<u>4,476,780</u>	<u>188,767,750</u>	<u>201,459</u>	<u>193,445,989</u>
Fund Balances				
Nonspendable	3,100,000	-	-	3,100,000
Restricted	308,877,019	178,787,028	262,729,688	750,393,735
Committed	13,143,103	-	166,861,757	180,004,860
Assigned	125,288,432	65,468,483	504,473,848	695,230,763
Total fund balances	<u>450,408,554</u>	<u>244,255,511</u>	<u>934,065,293</u>	<u>1,628,729,358</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 533,319,940</u>	<u>\$ 433,590,351</u>	<u>\$ 1,001,794,049</u>	<u>\$ 1,968,704,340</u>

Clark County, Nevada
 Nonmajor Governmental Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2014

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes	\$ 88,858,887	\$ 6,767,909	\$ -	\$ 95,626,796
Special assessments	1,166,947	27,565,689	-	28,732,636
Licenses and permits	21,891,683	-	-	21,891,683
Intergovernmental revenue	302,251,576	64,460,282	86,406,833	453,118,691
Charges for services	25,032,405	-	47,673,425	72,705,830
Fines and forfeitures	3,487,130	-	-	3,487,130
Interest	5,043,864	2,404,414	8,726,939	16,175,217
Other	10,445,095	842,638	15,950,525	27,238,258
Total revenues	<u>458,177,587</u>	<u>102,040,932</u>	<u>158,757,722</u>	<u>718,976,241</u>
Expenditures				
Salaries and wages	119,852,898	-	1,871,681	121,724,579
Employee benefits	55,291,642	-	691,614	55,983,256
Services and supplies	257,462,396	1,657,345	23,229,593	282,349,334
Capital outlay	11,780,803	-	186,677,298	198,458,101
Principal	-	80,000,000	-	80,000,000
Interest	-	89,373,750	-	89,373,750
Bond issuance costs	-	88,988	-	88,988
Total expenditures	<u>444,387,739</u>	<u>171,120,083</u>	<u>212,470,186</u>	<u>827,978,008</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,789,848</u>	<u>(69,079,151)</u>	<u>(53,712,464)</u>	<u>(109,001,767)</u>
Other Financing Sources (Uses):				
Transfers from other funds	85,965,311	78,730,177	149,229,067	313,924,555
Transfers to other funds	(83,276,859)	(307,464)	(49,119,287)	(132,703,610)
Refunding bonds issued	-	24,566,848	-	24,566,848
Payments to escrow agent	-	(24,466,579)	-	(24,466,579)
Total other financing sources (uses)	<u>2,688,452</u>	<u>78,522,982</u>	<u>100,109,780</u>	<u>181,321,214</u>
Net change in fund balance	16,478,300	9,443,831	46,397,316	72,319,447
Fund Balance				
Beginning of year	<u>433,930,254</u>	<u>234,811,680</u>	<u>887,667,977</u>	<u>1,556,409,911</u>
End of year	<u>\$ 450,408,554</u>	<u>\$ 244,255,511</u>	<u>\$ 934,065,293</u>	<u>\$ 1,628,729,358</u>