

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, 2014
(With comparative actual for the fiscal year ended June 30, 2013)

| | 2014 | | | | 2013 |
|---|-----------------|----------------|----------------|---------------|----------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues | | | | | |
| Taxes | \$ 253,304,958 | \$ 253,304,958 | \$ 253,254,155 | \$ (50,803) | \$ 257,375,116 |
| Licenses and permits | 216,000,000 | 216,000,000 | 224,811,427 | 8,811,427 | 212,148,330 |
| Intergovernmental revenue | 297,435,000 | 297,435,000 | 314,626,279 | 17,191,279 | 293,416,117 |
| Charges for services | 76,888,377 | 76,888,377 | 74,033,153 | (2,855,224) | 74,544,474 |
| Fines and forfeitures | 25,500,000 | 25,500,000 | 22,357,315 | (3,142,685) | 24,953,878 |
| Interest | 2,000,000 | 2,000,000 | 2,288,145 | 288,145 | 32,069 |
| Other | 3,000,000 | 13,004,286 | 13,584,084 | 579,798 | 5,281,702 |
| Total revenues | 874,128,335 | 884,132,621 | 904,954,558 | 20,821,937 | 867,751,686 |
| Other Financing Sources | | | | | |
| Transfers from other funds | 279,892,400 | 284,871,400 | 284,123,810 | (747,590) | 305,388,441 |
| Total revenues and other financing sources | 1,154,020,735 | 1,169,004,021 | 1,189,078,368 | 20,074,347 | 1,173,140,127 |
| Expenditures | | | | | |
| General government | 119,909,469 | 120,153,586 | 109,482,301 | (10,671,285) | 110,785,014 |
| Judicial | 151,555,780 | 151,587,175 | 146,773,868 | (4,813,307) | 142,117,507 |
| Public safety | 215,943,269 | 206,484,569 | 203,994,733 | (2,489,836) | 198,485,736 |
| Public works | 11,472,425 | 11,472,425 | 10,868,498 | (603,927) | 10,258,273 |
| Health | 101,235,620 | 76,073,080 | 76,072,981 | (99) | 101,000,239 |
| Welfare | 75,069,538 | 75,069,538 | 67,944,224 | (7,125,314) | 76,767,785 |
| Culture and recreation | 10,554,441 | 10,554,441 | 10,272,006 | (282,435) | 9,863,924 |
| Other general expenditures | 109,232,165 | 127,486,993 | 121,650,934 | (5,866,788) | 113,485,175 |
| Total expenditures | 794,972,707 | 778,881,807 | 747,059,545 | (31,822,262) | 762,763,653 |
| Other Financing Uses | | | | | |
| Transfers to other funds | 415,748,251 | 475,716,073 | 473,588,105 | (2,127,968) | 381,998,350 |
| Total expenditures and other financing uses | 1,210,720,958 | 1,254,597,880 | 1,220,647,650 | (33,950,230) | 1,144,762,003 |
| Net change in fund balance | (56,700,223) | (85,593,859) | (31,569,282) | 54,024,577 | 28,378,124 |
| Fund Balance | | | | | |
| Beginning of year | 188,775,535 | 219,389,003 | 219,389,003 | - | 191,010,879 |
| End of year | \$ 132,075,312 | \$ 133,795,144 | \$ 187,819,721 | \$ 54,024,577 | \$ 219,389,003 |

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, 2014
(With comparative actual for the fiscal year ended June 30, 2013)

| | 2014 | | | | 2013 |
|--|-------------------------|-------------------------|-------------------------|----------------------|-------------------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues | | | | | |
| Taxes | | | | | |
| Ad valorem taxes | \$ 239,604,958 | \$ 239,604,958 | \$ 243,971,633 | \$ 4,366,675 | \$ 242,468,838 |
| Penalties & interest on delinquent taxes | 13,700,000 | 13,700,000 | 9,282,522 | (4,417,478) | 14,906,278 |
| Total taxes | <u>253,304,958</u> | <u>253,304,958</u> | <u>253,254,155</u> | <u>(50,803)</u> | <u>257,375,116</u> |
| Licenses and permits: | | | | | |
| Business licenses | 31,000,000 | 31,000,000 | 31,633,696 | 633,696 | 30,409,696 |
| Liquor licenses | 7,900,000 | 7,900,000 | 8,316,741 | 416,741 | 8,234,018 |
| County gaming licenses | 38,250,000 | 38,250,000 | 38,759,110 | 509,110 | 37,796,112 |
| Franchise fees: | | | | | |
| Utilities | 66,000,000 | 66,000,000 | 76,016,494 | 10,016,494 | 71,774,954 |
| Other | 26,000,000 | 26,000,000 | 17,000,908 | (8,999,092) | 16,412,227 |
| Other licenses and permits | 45,000,000 | 45,000,000 | 51,378,333 | 6,378,333 | 45,796,401 |
| Marriage licenses | 1,850,000 | 1,850,000 | 1,706,145 | (143,855) | 1,724,922 |
| Total licenses and permits | <u>216,000,000</u> | <u>216,000,000</u> | <u>224,811,427</u> | <u>8,811,427</u> | <u>212,148,330</u> |
| Intergovernmental revenue: | | | | | |
| Federal grants | 2,100,000 | 2,100,000 | 2,976 | (2,097,024) | 112,344 |
| Federal payments in lieu of taxes | 2,985,000 | 2,985,000 | 3,331,831 | 346,831 | 3,122,952 |
| State grants | 350,000 | 350,000 | 487,250 | 137,250 | 487,250 |
| State gaming licenses | 150,000 | 150,000 | 141,872 | (8,128) | 139,946 |
| Consolidated tax | 290,975,000 | 290,975,000 | 309,987,642 | 19,012,642 | 288,481,527 |
| Court administrative assessment | 800,000 | 800,000 | 677,493 | (122,507) | 762,087 |
| Other | 75,000 | 75,000 | (2,785) | (77,785) | 310,011 |
| Total intergovernmental revenue | <u>297,435,000</u> | <u>297,435,000</u> | <u>314,626,279</u> | <u>17,191,279</u> | <u>293,416,117</u> |
| Charges for services: | | | | | |
| General government | | | | | |
| Clerk fees | 2,500,000 | 2,500,000 | 2,058,685 | (441,315) | 2,120,402 |
| Recorder fees | 18,500,000 | 18,500,000 | 16,783,791 | (1,716,209) | 19,426,814 |
| Map fees | 50,000 | 50,000 | 43,920 | (6,080) | 47,253 |
| Assessor commissions | 7,500,000 | 7,500,000 | 8,240,240 | 740,240 | 7,618,314 |
| Building and zoning fees | 675,000 | 675,000 | 2,858,155 | 2,183,155 | 596,035 |
| Room tax collection commissions | 7,000,000 | 7,000,000 | 7,327,777 | 327,777 | 6,398,188 |
| Administrative fees | 11,789,880 | 11,789,880 | 10,977,681 | (812,199) | 11,745,324 |
| Other | 5,000,000 | 5,000,000 | 3,813,899 | (1,186,101) | 4,154,314 |
| Judicial | | | | | |
| Clerk fees | 10,000,000 | 10,000,000 | 8,751,809 | (1,248,191) | 9,107,767 |
| Other | 2,159,000 | 2,159,000 | 2,103,934 | (55,066) | 1,925,397 |
| Public safety | | | | | |
| Fire protection services | 7,614,497 | 7,614,497 | 7,801,607 | 187,110 | 7,069,605 |
| Other | 1,000,000 | 1,000,000 | 1,279,890 | 279,890 | 1,323,924 |
| Public works | | | | | |
| Engineering | 3,000,000 | 3,000,000 | 1,879,768 | (1,120,232) | 2,895,637 |
| Health and welfare | | | | | |
| Animal control | 100,000 | 100,000 | 111,997 | 11,997 | 115,500 |
| Total charges for services | <u>76,888,377</u> | <u>76,888,377</u> | <u>74,033,153</u> | <u>(2,855,224)</u> | <u>74,544,474</u> |
| Fines and forfeitures: | | | | | |
| Court fines | 10,000,000 | 10,000,000 | 6,146,985 | (3,853,015) | 6,803,764 |
| Court forfeits | 15,500,000 | 15,500,000 | 16,210,330 | 710,330 | 18,150,114 |
| Total fines and forfeitures | <u>25,500,000</u> | <u>25,500,000</u> | <u>22,357,315</u> | <u>(3,142,685)</u> | <u>24,953,878</u> |
| Interest | 2,000,000 | 2,000,000 | 2,288,145 | 288,145 | 32,069 |
| Other | 3,000,000 | 13,004,286 | 13,584,084 | 579,798 | 5,281,702 |
| Total revenues | <u>874,128,335</u> | <u>884,132,621</u> | <u>904,954,558</u> | <u>20,821,937</u> | <u>867,751,686</u> |
| Other Financing Sources | | | | | |
| Transfers from other funds | 279,892,400 | 284,871,400 | 284,123,810 | (747,590) | 305,388,441 |
| Total revenues and other financing sources | <u>\$ 1,154,020,735</u> | <u>\$ 1,169,004,021</u> | <u>\$ 1,189,078,368</u> | <u>\$ 20,074,347</u> | <u>\$ 1,173,140,127</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, 2014
 (With comparative actual for the fiscal year ended June 30, 2013)

| | 2014 | | | | 2013 |
|-------------------------------------|-----------------|--------------|--------------|-------------|--------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Expenditures | | | | | |
| General Government | | | | | |
| <i>Commission/Manager:</i> | | | | | |
| Salaries and wages | \$ 2,842,606 | \$ 2,842,606 | \$ 2,854,873 | \$ 12,267 | \$ 2,805,099 |
| Employee benefits | 1,344,223 | 1,344,223 | 1,350,411 | 6,188 | 1,284,798 |
| Services and supplies | 253,900 | 253,900 | 146,415 | (107,485) | 243,453 |
| Total Commission/Manager | 4,440,729 | 4,440,729 | 4,351,699 | (89,030) | 4,333,350 |
| <i>Office of Diversity:</i> | | | | | |
| Salaries and wages | 414,672 | 414,672 | 410,427 | (4,245) | 418,114 |
| Employee benefits | 213,584 | 213,584 | 197,755 | (15,829) | 180,395 |
| Services and supplies | 26,800 | 26,800 | 17,524 | (9,276) | 19,225 |
| Total Office of Diversity | 655,056 | 655,056 | 625,706 | (29,350) | 617,734 |
| <i>Office of Appointed Counsel:</i> | | | | | |
| Salaries and wages | 180,869 | 180,869 | 184,299 | 3,430 | 179,936 |
| Employee benefits | 62,933 | 62,933 | 63,967 | 1,034 | 59,731 |
| Services and supplies | 10,810,850 | 10,810,850 | 10,103,936 | (706,914) | 10,714,663 |
| Total Office of Appointed Counsel | 11,054,652 | 11,054,652 | 10,352,202 | (702,450) | 10,954,330 |
| <i>Audit:</i> | | | | | |
| Salaries and wages | 667,471 | 667,471 | 606,174 | (61,297) | 593,580 |
| Employee benefits | 320,491 | 320,491 | 285,238 | (35,253) | 266,684 |
| Services and supplies | 25,150 | 25,150 | 23,055 | (2,095) | 23,449 |
| Total Audit | 1,013,112 | 1,013,112 | 914,467 | (98,645) | 883,713 |
| <i>Finance:</i> | | | | | |
| Salaries and wages | 3,334,925 | 2,194,060 | 1,779,874 | (414,186) | 3,106,244 |
| Employee benefits | 1,687,124 | 1,056,727 | 760,192 | (296,535) | 1,406,890 |
| Services and supplies | 449,800 | 347,881 | 34,039 | (313,842) | 102,151 |
| Total Finance | 5,471,849 | 3,598,668 | 2,574,105 | (1,024,563) | 4,615,285 |
| <i>Comptroller:</i> | | | | | |
| Salaries and wages | 2,462,695 | 2,462,695 | 2,446,798 | (15,897) | 2,368,258 |
| Employee benefits | 1,355,647 | 1,355,647 | 1,311,592 | (44,055) | 1,210,324 |
| Services and supplies | 147,695 | 147,695 | 117,915 | (29,780) | 86,774 |
| Total Comptroller | 3,966,037 | 3,966,037 | 3,876,305 | (89,732) | 3,665,356 |
| <i>Treasurer:</i> | | | | | |
| Salaries and wages | 1,619,727 | 1,619,727 | 1,555,905 | (63,822) | 1,498,852 |
| Employee benefits | 899,203 | 899,203 | 788,795 | (110,408) | 754,824 |
| Services and supplies | 975,440 | 975,440 | 830,787 | (144,653) | 845,343 |
| Total Treasurer | 3,494,370 | 3,494,370 | 3,175,487 | (318,883) | 3,099,019 |
| <i>Elections:</i> | | | | | |
| Salaries and wages | 3,987,892 | 3,987,892 | 3,150,987 | (836,905) | 4,277,141 |
| Employee benefits | 1,518,211 | 1,518,211 | 1,238,816 | (279,395) | 1,163,048 |
| Services and supplies | 4,460,267 | 4,460,267 | 1,940,585 | (2,519,682) | 2,212,984 |
| Total Elections | 9,966,370 | 9,966,370 | 6,330,388 | (3,635,982) | 7,653,173 |
| <i>Assessor:</i> | | | | | |
| Salaries and wages | 9,157,031 | 9,157,031 | 8,874,358 | (282,673) | 9,030,334 |
| Employee benefits | 4,527,408 | 4,527,408 | 4,315,002 | (212,406) | 4,135,425 |
| Services and supplies | 1,197,850 | 1,197,850 | 827,056 | (370,794) | 856,506 |
| Total Assessor | 14,882,289 | 14,882,289 | 14,016,416 | (865,873) | 14,022,265 |
| <i>Recorder:</i> | | | | | |
| Salaries and wages | 2,330,767 | 2,330,767 | 2,240,889 | (89,878) | 2,263,533 |
| Employee benefits | 1,427,892 | 1,427,892 | 1,325,057 | (102,835) | 1,278,116 |
| Services and supplies | 222,980 | 222,980 | 200,586 | (22,394) | 215,307 |
| Total Recorder | 3,981,639 | 3,981,639 | 3,766,532 | (215,107) | 3,756,956 |
| <i>Clerk:</i> | | | | | |
| Salaries and wages | 2,026,406 | 2,026,406 | 1,908,022 | (118,384) | 2,009,913 |
| Employee benefits | 1,228,614 | 1,228,614 | 1,113,528 | (115,086) | 1,074,829 |
| Services and supplies | 167,450 | 167,450 | 103,707 | (63,743) | 96,861 |
| Total Clerk | 3,422,470 | 3,422,470 | 3,125,257 | (297,213) | 3,181,603 |

(Continued)

Clark County, Nevada
 General Fund
 Schedule of Expenditures and Transfers - Budget and Actual
 For the Fiscal Year Ended June 30, 2014
 (With comparative actual for the fiscal year ended June 30, 2013)

(Continued)

| | 2014 | | | | 2013 |
|---|--------------------|--------------------|--------------------|---------------------|--------------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Expenditures (continued) | | | | | |
| General Government (continued) | | | | | |
| <i>Administrative Services:</i> | | | | | |
| Salaries and wages | 5,923,066 | 7,063,931 | 6,505,781 | (558,150) | 5,688,012 |
| Employee benefits | 3,313,015 | 3,943,412 | 3,516,582 | (426,830) | 2,813,289 |
| Services and supplies | 3,510,655 | 3,619,755 | 3,132,774 | (486,981) | 3,160,858 |
| Total Administrative Services | 12,746,736 | 14,627,098 | 13,155,137 | (1,471,961) | 11,662,159 |
| <i>Human Resources:</i> | | | | | |
| Salaries and wages | 1,581,855 | 1,581,855 | 1,576,180 | (5,675) | 1,538,125 |
| Employee benefits | 771,014 | 771,014 | 707,891 | (63,123) | 672,890 |
| Services and supplies | 431,010 | 431,010 | 394,617 | (36,393) | 292,443 |
| Total Human Resources | 2,783,879 | 2,783,879 | 2,678,688 | (105,191) | 2,503,458 |
| <i>Comprehensive Planning:</i> | | | | | |
| Salaries and wages | 4,323,199 | 4,304,199 | 4,304,259 | 60 | 4,210,009 |
| Employee benefits | 2,073,037 | 2,073,037 | 1,984,240 | (88,797) | 1,862,426 |
| Services and supplies | 581,593 | 600,743 | 678,727 | 77,984 | 342,762 |
| Total Comprehensive Planning | 6,977,829 | 6,977,979 | 6,967,226 | (10,753) | 6,415,197 |
| <i>A-95 Clearinghouse Council:</i> | | | | | |
| Salaries and wages | 53,621 | 53,621 | 54,765 | 1,144 | 53,967 |
| Employee benefits | 31,547 | 31,547 | 35,804 | 4,257 | 34,277 |
| Services and supplies | 4,642 | 4,492 | 920 | (3,572) | 627 |
| Total A-95 Clearinghouse Council | 89,810 | 89,660 | 91,489 | 1,829 | 88,871 |
| <i>Business License:</i> | | | | | |
| Salaries and wages | 3,650,121 | 3,660,121 | 3,701,593 | 41,472 | 3,546,030 |
| Employee benefits | 1,921,157 | 1,921,157 | 1,846,842 | (74,315) | 1,737,349 |
| Services and supplies | 398,556 | 388,556 | 319,509 | (69,047) | 330,933 |
| Total Business License | 5,969,834 | 5,969,834 | 5,867,944 | (101,890) | 5,614,312 |
| <i>Real Property Management:</i> | | | | | |
| Salaries and wages | 11,511,744 | 11,511,744 | 10,709,291 | (802,453) | 11,729,633 |
| Employee benefits | 6,173,209 | 6,173,209 | 5,571,230 | (601,979) | 5,557,069 |
| Services and supplies | 11,307,855 | 11,534,526 | 11,307,268 | (227,258) | 10,431,531 |
| Capital outlay | - | 10,265 | 25,464 | 15,199 | - |
| Total Real Property Management | 28,992,808 | 29,229,744 | 27,613,253 | (1,616,491) | 27,718,233 |
| Total General Government | 119,909,469 | 120,153,586 | 109,482,301 | (10,671,285) | 110,785,014 |
| Judicial | | | | | |
| <i>Outlying Constable:</i> | | | | | |
| Salaries and wages | 96,012 | 96,012 | 92,828 | (3,184) | 92,642 |
| Employee benefits | 187,737 | 187,737 | 185,389 | (2,348) | 188,018 |
| Services and supplies | 10,350 | 10,330 | 5,976 | (4,354) | 5,366 |
| Total Outlying Constable | 294,099 | 294,079 | 284,193 | (9,886) | 286,026 |
| <i>Henderson Constable:</i> | | | | | |
| Salaries and wages | 91,555 | 91,555 | 93,649 | 2,094 | 93,998 |
| Employee benefits | 69,573 | 69,573 | 68,037 | (1,536) | 65,467 |
| Services and supplies | 17,500 | 49,051 | 48,891 | (160) | 37,957 |
| Total Henderson Constable | 178,628 | 210,179 | 210,577 | 398 | 197,422 |
| <i>North Las Vegas Constable:</i> | | | | | |
| Salaries and wages | 103,069 | 103,069 | 105,226 | 2,157 | 102,528 |
| Employee benefits | 78,272 | 78,272 | 70,609 | (7,663) | 67,427 |
| Services and supplies | 27,300 | 35,050 | 35,037 | (13) | 34,029 |
| Total North Las Vegas Constable | 208,641 | 216,391 | 210,872 | (5,519) | 203,984 |
| <i>District Attorney:</i> | | | | | |
| Salaries and wages | 26,117,946 | 26,117,946 | 25,785,911 | (332,035) | 25,411,056 |
| Employee benefits | 12,398,465 | 12,398,465 | 11,692,246 | (706,219) | 10,898,500 |
| Services and supplies | 1,273,190 | 1,308,190 | 1,205,832 | (102,358) | 1,103,838 |
| Total District Attorney | 39,789,601 | 39,824,601 | 38,683,989 | (1,140,612) | 37,413,394 |

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the Fiscal Year Ended June 30, 2014
(With comparative actual for the fiscal year ended June 30, 2013)

(Continued)

| | 2014 | | | | 2013 |
|---------------------------------------|-----------------|--------------|------------|-------------|------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Expenditures (continued) | | | | | |
| <i>Judicial (continued)</i> | | | | | |
| <i>Witness/Legal Fees:</i> | | | | | |
| Services and supplies | 1,790,000 | 1,755,000 | 1,352,004 | (402,996) | 1,401,816 |
| Total Witness/Legal Fees | 1,790,000 | 1,755,000 | 1,352,004 | (402,996) | 1,401,816 |
| <i>Family Court:</i> | | | | | |
| Salaries and wages | 5,970,414 | 5,847,810 | 5,813,950 | (33,860) | 6,008,636 |
| Employee benefits | 2,978,346 | 2,913,312 | 2,729,602 | (183,710) | 2,673,101 |
| Services and supplies | 1,347,000 | 1,463,340 | 1,441,399 | (21,941) | 1,244,178 |
| Total Family Court | 10,295,760 | 10,224,462 | 9,984,951 | (239,511) | 9,925,915 |
| <i>Civil/Criminal:</i> | | | | | |
| Salaries and wages | 11,028,984 | 11,099,486 | 11,133,038 | 33,552 | 10,961,791 |
| Employee benefits | 5,685,607 | 5,721,863 | 5,318,757 | (403,106) | 5,032,899 |
| Services and supplies | 2,474,594 | 2,760,694 | 2,696,964 | (63,730) | 2,490,826 |
| Total Civil/Criminal | 19,189,185 | 19,582,043 | 19,148,759 | (433,284) | 18,485,516 |
| <i>Clerk of the Court:</i> | | | | | |
| Salaries and wages | 11,510,034 | 11,510,034 | 11,333,555 | (176,479) | 11,106,874 |
| Employee benefits | 6,810,734 | 6,810,734 | 6,217,604 | (593,130) | 6,000,387 |
| Services and supplies | 455,000 | 279,120 | 246,354 | (32,766) | 369,922 |
| Total Clerk of the Court | 18,775,768 | 18,599,888 | 17,797,513 | (802,375) | 17,477,183 |
| <i>Alternative Dispute Resolution</i> | | | | | |
| Salaries and wages | 424,296 | 424,296 | 428,749 | 4,453 | 414,819 |
| Employee benefits | 233,879 | 233,879 | 239,178 | 5,299 | 222,323 |
| Services and supplies | 110,000 | 98,000 | 90,993 | (7,007) | 91,611 |
| Total Alternative Dispute Resolution | 768,175 | 756,175 | 758,920 | 2,745 | 728,753 |
| <i>Special Public Defender:</i> | | | | | |
| Salaries and wages | 2,199,801 | 2,199,801 | 2,279,357 | 79,556 | 2,149,507 |
| Employee benefits | 1,019,106 | 1,019,106 | 1,016,942 | (2,164) | 927,608 |
| Services and supplies | 422,825 | 422,120 | 255,317 | (166,803) | 330,669 |
| Total Special Public Defender | 3,641,732 | 3,641,027 | 3,551,616 | (89,411) | 3,407,784 |
| <i>Court Jury Services:</i> | | | | | |
| Salaries and wages | 217,283 | 217,283 | 197,765 | (19,518) | 176,760 |
| Employee benefits | 140,535 | 140,535 | 122,706 | (17,829) | 100,205 |
| Services and supplies | 1,203,974 | 1,101,813 | 1,018,191 | (83,622) | 1,025,277 |
| Total Court Jury Services | 1,561,792 | 1,459,631 | 1,338,662 | (120,969) | 1,302,242 |
| <i>Grand Jury:</i> | | | | | |
| Services and supplies | 211,150 | 172,450 | 171,220 | (1,230) | 183,333 |
| Total Grand Jury | 211,150 | 172,450 | 171,220 | (1,230) | 183,333 |
| <i>Las Vegas Justice Court:</i> | | | | | |
| Salaries and wages | 11,801,810 | 11,801,810 | 11,422,751 | (379,059) | 11,110,467 |
| Employee benefits | 6,338,151 | 6,338,151 | 5,894,151 | (444,000) | 5,593,552 |
| Services and supplies | 1,987,561 | 1,987,561 | 1,809,722 | (177,839) | 1,754,401 |
| Total Las Vegas Justice Court | 20,127,522 | 20,127,522 | 19,126,624 | (1,000,898) | 18,458,420 |
| <i>Henderson Justice Court:</i> | | | | | |
| Salaries and wages | 1,740,709 | 1,740,709 | 1,743,642 | 2,933 | 1,718,776 |
| Employee benefits | 896,973 | 896,973 | 860,332 | (36,641) | 818,175 |
| Services and supplies | 171,050 | 171,050 | 114,133 | (56,917) | 129,913 |
| Total Henderson Justice Court | 2,808,732 | 2,808,732 | 2,718,107 | (90,625) | 2,666,864 |
| <i>North Las Vegas Justice Court:</i> | | | | | |
| Salaries and wages | 1,902,285 | 1,902,285 | 1,928,334 | 26,049 | 1,835,327 |
| Employee benefits | 987,415 | 987,415 | 996,017 | 8,602 | 919,240 |
| Services and supplies | 117,700 | 117,700 | 78,114 | (39,586) | 97,351 |
| Total North Las Vegas Justice Court | 3,007,400 | 3,007,400 | 3,002,465 | (4,935) | 2,851,918 |

(Continued)

Clark County, Nevada
 General Fund
 Schedule of Expenditures and Transfers - Budget and Actual
 For the Fiscal Year Ended June 30, 2014
 (With comparative actual for the fiscal year ended June 30, 2013)

(Continued)

| | 2014 | | | | 2013 |
|--------------------------------------|-----------------|--------------|-------------|-------------|-------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Expenditures (continued) | | | | | |
| Judicial (continued) | | | | | |
| <i>Outlying Justice Court:</i> | | | | | |
| Salaries and wages | 1,641,726 | 1,641,726 | 1,530,581 | (111,145) | 1,612,709 |
| Employee benefits | 789,641 | 789,641 | 705,993 | (83,648) | 695,106 |
| Services and supplies | 228,187 | 228,187 | 178,840 | (49,347) | 194,474 |
| Total Outlying Justice Court | 2,659,554 | 2,659,554 | 2,415,414 | (244,140) | 2,502,289 |
| <i>Public Defender:</i> | | | | | |
| Salaries and wages | 16,309,859 | 16,309,859 | 16,513,297 | 203,438 | 15,730,800 |
| Employee benefits | 7,546,808 | 7,546,808 | 7,292,683 | (254,125) | 6,669,044 |
| Services and supplies | 1,002,695 | 1,002,695 | 856,493 | (146,202) | 864,005 |
| Total Public Defender | 24,859,362 | 24,859,362 | 24,662,473 | (196,889) | 23,263,849 |
| <i>Neighborhood Justice Center:</i> | | | | | |
| Salaries and wages | 625,023 | 625,023 | 641,214 | 16,191 | 698,919 |
| Employee benefits | 315,906 | 315,906 | 313,848 | (2,058) | 308,643 |
| Services and supplies | 447,750 | 447,750 | 400,447 | (47,303) | 353,237 |
| Total Neighborhood Justice Center | 1,388,679 | 1,388,679 | 1,355,509 | (33,170) | 1,360,799 |
| Total Judicial | 151,555,780 | 151,587,175 | 146,773,868 | (4,813,307) | 142,117,507 |
| Public Safety | | | | | |
| <i>Office of the Sheriff:</i> | | | | | |
| Salaries and wages | 180,654 | 180,654 | 185,013 | 4,359 | 187,070 |
| Employee benefits | 24,309 | 24,309 | 18,443 | (5,866) | 23,055 |
| Services and supplies | 1,000 | 1,000 | - | (1,000) | - |
| Total Office of the Sheriff | 205,963 | 205,963 | 203,456 | (2,507) | 210,125 |
| <i>Fire Department:</i> | | | | | |
| Salaries and wages | 72,622,487 | 72,622,487 | 72,854,275 | 231,788 | 73,568,959 |
| Employee benefits | 49,177,541 | 39,718,841 | 38,263,498 | (1,455,343) | 37,092,359 |
| Services and supplies | 8,706,891 | 8,692,891 | 7,488,255 | (1,204,636) | 7,578,647 |
| Total Fire Department | 130,506,919 | 121,034,219 | 118,606,028 | (2,428,191) | 118,239,965 |
| <i>Volunteer Fire and Ambulance:</i> | | | | | |
| Services and supplies | 249,100 | 263,100 | 243,169 | (19,931) | 215,124 |
| <i>Public Guardian:</i> | | | | | |
| Salaries and wages | 1,436,972 | 1,436,972 | 1,240,554 | (196,418) | 1,232,282 |
| Employee benefits | 767,507 | 767,507 | 648,917 | (118,590) | 602,772 |
| Services and supplies | 111,500 | 111,500 | 81,489 | (30,011) | 66,591 |
| Total Public Guardian | 2,315,979 | 2,315,979 | 1,970,960 | (345,019) | 1,901,645 |
| <i>Public Administrator:</i> | | | | | |
| Salaries and wages | 632,657 | 632,657 | 659,274 | 26,617 | 633,466 |
| Employee benefits | 240,712 | 240,712 | 236,318 | (4,394) | 216,451 |
| Services and supplies | 54,511 | 54,511 | 40,931 | (13,580) | 35,059 |
| Total Public Administrator | 927,880 | 927,880 | 936,523 | 8,643 | 884,976 |
| <i>Coroner:</i> | | | | | |
| Salaries and wages | 3,019,790 | 3,019,790 | 3,037,746 | 17,956 | 3,028,942 |
| Employee benefits | 1,271,982 | 1,271,982 | 1,249,925 | (22,057) | 1,190,580 |
| Services and supplies | 1,314,131 | 1,314,131 | 1,082,184 | (231,947) | 1,011,313 |
| Total Coroner | 5,605,903 | 5,605,903 | 5,369,855 | (236,048) | 5,230,835 |
| <i>Juvenile Justice:</i> | | | | | |
| Salaries and wages | 24,576,724 | 24,576,724 | 25,886,296 | 1,309,572 | 24,952,327 |
| Employee benefits | 15,688,352 | 15,688,352 | 14,712,614 | (975,738) | 13,430,112 |
| Services and supplies | 4,492,407 | 4,492,407 | 3,983,552 | (508,855) | 3,678,798 |
| Total Juvenile Justice | 44,757,483 | 44,757,483 | 44,582,462 | (175,021) | 42,061,237 |

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the Fiscal Year Ended June 30, 2014
(With comparative actual for the fiscal year ended June 30, 2013)

(Continued)

| | 2014 | | | | 2013 |
|--|------------------|------------------|------------------|-----------------|------------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Expenditures (continued) | | | | | |
| <u>Public Safety (continued)</u> | | | | | |
| <i>Family Services:</i> | | | | | |
| Salaries and wages | 18,373,360 | 18,373,360 | 19,581,536 | 1,208,176 | 18,246,104 |
| Employee benefits | 9,347,082 | 9,178,662 | 8,831,151 | (347,511) | 8,127,755 |
| Services and supplies | 3,653,600 | 3,822,020 | 3,669,593 | (152,427) | 3,344,753 |
| Capital outlay | - | - | - | - | 23,217 |
| Total Family Services | 31,374,042 | 31,374,042 | 32,082,280 | 708,238 | 29,741,829 |
| Total Public Safety | 215,943,269 | 206,484,569 | 203,994,733 | (2,489,836) | 198,485,736 |
| <u>Public Works</u> | | | | | |
| Salaries and wages | 6,618,565 | 6,618,565 | 6,463,152 | (155,413) | 6,197,184 |
| Employee benefits | 3,281,769 | 3,281,769 | 3,101,834 | (179,935) | 2,824,854 |
| Services and supplies | 1,572,091 | 1,572,091 | 1,303,512 | (268,579) | 1,236,235 |
| Total Public Works | 11,472,425 | 11,472,425 | 10,868,498 | (603,927) | 10,258,273 |
| <u>Health</u> | | | | | |
| <i>Emergency Room Admittance:</i> | | | | | |
| Services and supplies | 98,185,620 | 72,913,203 | 72,625,105 | (288,098) | 98,185,620 |
| <i>Emergency Medical Care:</i> | | | | | |
| Services and supplies | 3,050,000 | 3,159,877 | 3,447,876 | 287,999 | 2,814,619 |
| Total Health | 101,235,620 | 76,073,080 | 76,072,981 | (99) | 101,000,239 |
| <u>Welfare</u> | | | | | |
| Salaries and wages | 7,018,874 | 7,018,874 | 6,764,829 | (254,045) | 6,509,781 |
| Employee benefits | 3,922,631 | 3,922,631 | 3,469,071 | (453,560) | 3,240,778 |
| Services and supplies | 64,128,033 | 64,128,033 | 57,710,324 | (6,417,709) | 67,017,226 |
| Total Welfare | 75,069,538 | 75,069,538 | 67,944,224 | (7,125,314) | 76,767,785 |
| <u>Culture and Recreation</u> | | | | | |
| Salaries and wages | 6,392,755 | 6,392,755 | 6,399,742 | 6,987 | 6,224,685 |
| Employee benefits | 3,134,825 | 3,134,825 | 3,107,335 | (27,490) | 2,902,970 |
| Services and supplies | 1,026,861 | 1,026,861 | 764,929 | (261,932) | 736,269 |
| Total Culture and Recreation | 10,554,441 | 10,554,441 | 10,272,006 | (282,435) | 9,863,924 |
| <u>Other general expenditures</u> | | | | | |
| Utilities | 22,071,000 | 21,071,000 | 19,723,108 | (1,347,892) | 18,262,914 |
| Building rental | 2,469,000 | 2,232,769 | 2,166,931 | (65,838) | 1,823,555 |
| Capital replacement | 3,367,500 | 1,767,500 | 997,043 | (770,457) | 528,626 |
| Administrative assessments | 1,314,000 | 1,314,000 | 687,174 | (626,826) | 992,886 |
| Insurance and official bonds | 3,650,000 | 3,650,000 | 3,506,786 | (143,214) | 3,510,394 |
| Miscellaneous refunds and expenditures | 13,851,000 | 34,942,059 | 33,558,938 | (1,383,121) | 8,404,062 |
| Internal service charges | 41,069,305 | 41,069,305 | 40,954,407 | (114,898) | 41,968,477 |
| Publications and professional services | 3,452,000 | 3,452,000 | 2,068,187 | (1,383,813) | 2,226,433 |
| Contributions | 17,988,360 | 17,988,360 | 17,988,360 | - | 35,767,828 |
| Total other general expenditures | 109,232,165 | 127,486,993 | 121,650,934 | (5,836,059) | 113,485,175 |
| Total expenditures | 794,972,707 | 778,881,807 | 747,059,545 | (31,822,262) | 762,763,653 |
| Other Financing Uses | | | | | |
| Transfers to other funds | 415,748,251 | 475,716,073 | 473,588,105 | (2,127,968) | 381,998,350 |
| Total expenditures and transfers | \$ 1,210,720,958 | \$ 1,254,597,880 | \$ 1,220,647,650 | \$ (33,950,230) | \$ 1,144,762,003 |

See notes to Required Supplementary Information.

Clark County, Nevada
Reconciliation of General Fund (Budgetary Basis) to General Fund (Modified Accrual Basis)
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2014

| | General Fund Budgetary Basis | Internally Reported Special Revenue Funds | Eliminations | General Fund Modified Accrual Basis |
|---|---------------------------------|---|---------------|---|
| Revenues | | | | |
| Taxes | \$ 253,254,155 | \$ 158,036,962 | \$ - | \$ 411,291,117 |
| Licenses and permits | 224,811,427 | 21,486,595 | - | 246,298,022 |
| Intergovernmental revenue | 314,626,279 | 434,099,677 | - | 748,725,956 |
| Charges for services | 74,033,153 | 11,587,747 | - | 85,620,900 |
| Fines and forfeitures | 22,357,315 | - | - | 22,357,315 |
| Interest | 2,288,145 | 1,616,418 | - | 3,904,563 |
| Other | 13,584,084 | 1,337,263 | - | 14,921,347 |
| Total revenues | <u>904,954,558</u> | <u>628,164,662</u> | <u>-</u> | <u>1,533,119,220</u> |
| Expenditures | | | | |
| Current | | | | |
| General government | 108,072,062 | 3,377,099 | - | 111,449,161 |
| Judicial | 146,713,782 | 1,397,990 | - | 148,111,772 |
| Public safety | 204,617,849 | 186,346,722 | - | 390,964,571 |
| Public works | 11,267,514 | 226,338,373 | - | 237,605,887 |
| Health | 76,063,203 | - | - | 76,063,203 |
| Welfare | 67,966,536 | - | - | 67,966,536 |
| Culture and recreation | 10,549,190 | 19,757 | - | 10,568,947 |
| Other general expenditures | 121,185,946 | 3,659 | - | 121,189,605 |
| Capital outlay | 623,463 | 975,436 | - | 1,598,899 |
| Debt service | | | | |
| Interest | - | 12,630,246 | - | 12,630,246 |
| Total expenditures | <u>747,059,545</u> | <u>431,089,282</u> | <u>-</u> | <u>1,178,148,827</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>157,895,013</u> | <u>197,075,380</u> | <u>-</u> | <u>354,970,393</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers from other funds | 284,123,810 | 184,621,161 | 447,435,546 | 21,309,425 |
| Transfers to other funds | (473,588,105) | (389,158,744) | (447,435,546) | (415,311,303) |
| Total other financing sources (uses) | <u>(189,464,295)</u> | <u>(204,537,583)</u> | <u>-</u> | <u>(394,001,878)</u> |
| Net change in fund balances | (31,569,282) | (7,462,203) | - | (39,031,485) |
| Fund Balance | | | | |
| Beginning of year | <u>219,389,003</u> | <u>119,070,852</u> | <u>-</u> | <u>338,459,855</u> |
| End of year | <u>\$ 187,819,721</u> | <u>\$ 111,608,649</u> | <u>\$ -</u> | <u>\$ 299,428,370</u> |

See notes to Required Supplementary Information.

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2014
(With comparative totals for June 30, 2013)

| | Detention Services | Master Transportation Plan | Court Education Program | Citizen Review Board Administration | Personnel Services |
|--|-----------------------|----------------------------------|----------------------------|---|-----------------------|
| Revenues | | | | | |
| Taxes | \$ - | \$ 46,674,085 | \$ - | \$ - | \$ - |
| Licenses and permits | - | 11,124,668 | - | - | - |
| Intergovernmental revenue | - | 277,839,885 | 500,466 | 84,862 | - |
| Charges for services | 5,998,084 | - | 961,321 | - | 285,713 |
| Interest | 471,884 | 430,317 | 6,483 | 360 | (36) |
| Other | 795,952 | - | 143 | - | - |
| Total revenues | <u>7,265,920</u> | <u>336,068,955</u> | <u>1,468,413</u> | <u>85,222</u> | <u>285,677</u> |
| Expenditures | | | | | |
| Current | | | | | |
| Salaries and wages | 89,364,793 | - | 391,764 | 151,887 | 186,560 |
| Employee benefits | 44,280,227 | - | 196,435 | 54,698 | 97,192 |
| Services and supplies | 34,595,545 | 226,051,584 | 495,714 | 24,611 | 1,925 |
| Capital outlay | 916,208 | - | - | - | - |
| Debt service | | | | | |
| Interest | - | - | - | - | - |
| Total expenditures | <u>169,156,773</u> | <u>226,051,584</u> | <u>1,083,913</u> | <u>231,196</u> | <u>285,677</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(161,890,853)</u> | <u>110,017,371</u> | <u>384,500</u> | <u>(145,974)</u> | <u>-</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers from other funds | 156,000,000 | - | 400,000 | 144,759 | - |
| Transfers to other funds | - | (110,017,371) | - | - | - |
| Total other financing sources (uses) | <u>156,000,000</u> | <u>(110,017,371)</u> | <u>400,000</u> | <u>144,759</u> | <u>-</u> |
| Net change in fund balances | (5,890,853) | - | 784,500 | (1,215) | - |
| Fund Balance | | | | | |
| Beginning of year | <u>35,461,706</u> | <u>-</u> | <u>366,366</u> | <u>27,992</u> | <u>-</u> |
| End of year | <u>\$ 29,570,853</u> | <u>\$ -</u> | <u>\$ 1,150,866</u> | <u>\$ 26,777</u> | <u>\$ -</u> |

(Continued)

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended 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 |
|--|--------------------------------|---------------------|---------------------------|-----------------------|-------------------------------------|
| Revenues | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental revenue | - | - | - | - | - |
| Charges for services | - | - | 3,953,267 | - | - |
| Interest | 6,032 | 32,996 | 29,405 | 20,771 | 46,125 |
| Other | - | - | 57,061 | - | 120,739 |
| Total revenues | <u>6,032</u> | <u>32,996</u> | <u>4,039,733</u> | <u>20,771</u> | <u>166,864</u> |
| Expenditures | | | | | |
| Current | | | | | |
| Salaries and wages | 79,585 | 602,846 | 6,039,543 | - | - |
| Employee benefits | 33,187 | 298,703 | 2,662,343 | - | - |
| Services and supplies | 6,145 | 1,996,337 | 652,778 | - | 89,434 |
| Capital outlay | - | 51,297 | - | - | - |
| Debt service | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Total expenditures | <u>118,917</u> | <u>2,949,183</u> | <u>9,354,664</u> | <u>-</u> | <u>89,434</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(112,885)</u> | <u>(2,916,187)</u> | <u>(5,314,931)</u> | <u>20,771</u> | <u>77,430</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers from other funds | - | 2,276,402 | 5,800,000 | - | - |
| Transfers to other funds | - | - | - | (100,000) | (110,000) |
| Total other financing sources (uses) | <u>-</u> | <u>2,276,402</u> | <u>5,800,000</u> | <u>(100,000)</u> | <u>(110,000)</u> |
| Net change in fund balances | (112,885) | (639,785) | 485,069 | (79,229) | (32,570) |
| Fund Balance | | | | | |
| Beginning of year | <u>607,831</u> | <u>3,429,320</u> | <u>1,458,489</u> | <u>120,329</u> | <u>1,316,122</u> |
| End of year | <u>\$ 494,946</u> | <u>\$ 2,789,535</u> | <u>\$ 1,943,558</u> | <u>\$ 41,100</u> | <u>\$ 1,283,552</u> |

(Continued)

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended 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 |
|--|----------------------------------|--|---------------------|---------------------|--|
| Revenues | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 4,671 | \$ 58,492,945 |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental revenue | - | - | - | 531,906 | 44,407,582 |
| Charges for services | - | 389,362 | - | - | - |
| Interest | 176,630 | 9,280 | 386,171 | - | - |
| Other | - | - | 362,830 | - | - |
| Total revenues | <u>176,630</u> | <u>398,642</u> | <u>749,001</u> | <u>536,577</u> | <u>102,900,527</u> |
| Expenditures | | | | | |
| Current | | | | | |
| Salaries and wages | - | 283,712 | - | - | - |
| Employee benefits | - | 158,883 | - | - | - |
| Services and supplies | 8,667,041 | 11 | - | - | - |
| Capital outlay | 7,931 | - | - | - | - |
| Debt service | | | | | |
| Interest | <u>12,630,246</u> | - | - | - | - |
| Total expenditures | <u>21,305,218</u> | <u>442,606</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(21,128,588)</u> | <u>(43,964)</u> | <u>749,001</u> | <u>536,577</u> | <u>102,900,527</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers from other funds | 10,000,000 | - | - | - | 10,000,000 |
| Transfers to other funds | - | - | (235,000) | (547,429) | (104,300,000) |
| Total other financing sources (uses) | <u>10,000,000</u> | <u>-</u> | <u>(235,000)</u> | <u>(547,429)</u> | <u>(94,300,000)</u> |
| Net change in fund balances | (11,128,588) | (43,964) | 514,001 | (10,852) | 8,600,527 |
| Fund Balance | | | | | |
| Beginning of year | <u>24,800,334</u> | <u>983,237</u> | <u>4,695,484</u> | <u>99,520</u> | <u>12,337,473</u> |
| End of year | <u>\$ 13,671,746</u> | <u>\$ 939,273</u> | <u>\$ 5,209,485</u> | <u>\$ 88,668</u> | <u>\$ 20,938,000</u> |

(Continued)

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2014
(With comparative totals for June 30, 2013)

(Continued)

| | Enterprise Town | Indian Springs Town | Moapa Town | Moapa Valley Town | Mt. Charleston Town |
|--|---------------------|------------------------|-----------------|----------------------|------------------------|
| Revenues | | | | | |
| Taxes | \$ 10,396,500 | \$ 2,054 | \$ 58,226 | \$ 29,100 | \$ 7,310 |
| Licenses and permits | 693,389 | 10,050 | 9,270 | - | 1,440 |
| Intergovernmental revenue | 3,854,883 | - | - | 715,506 | - |
| Charges for services | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total revenues | 14,944,772 | 12,104 | 67,496 | 744,606 | 8,750 |
| Expenditures | | | | | |
| Current | | | | | |
| Salaries and wages | - | - | 17,541 | - | - |
| Employee benefits | - | - | 447 | - | - |
| Services and supplies | - | - | 1,769 | 360 | - |
| Capital outlay | - | - | - | - | - |
| Debt service | | | | | |
| Interest | - | - | - | - | - |
| Total expenditures | - | - | 19,757 | 360 | - |
| Excess (deficiency) of revenues over (under) expenditures | 14,944,772 | 12,104 | 47,739 | 744,246 | 8,750 |
| Other Financing Sources (Uses) | | | | | |
| Transfers from other funds | - | - | - | - | - |
| Transfers to other funds | (14,500,000) | (13,171) | (43,011) | (759,488) | (10,362) |
| Total other financing sources (uses) | (14,500,000) | (13,171) | (43,011) | (759,488) | (10,362) |
| Net change in fund balances | 444,772 | (1,067) | 4,728 | (15,242) | (1,612) |
| Fund Balance | | | | | |
| Beginning of year | 1,261,756 | 1,079 | 9,686 | 134,651 | 1,688 |
| End of year | \$ 1,706,528 | \$ 12 | \$ 14,414 | \$ 119,409 | \$ 76 |

(Continued)

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2014
(With comparative totals for June 30, 2013)

(Continued)

| | Paradise Town | Searchlight Town | Spring Valley Town | Summerlin Town | Sunrise Manor Town |
|---|----------------------|------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | |
| Taxes | \$ 22,850,898 | \$ 3,984 | \$ 9,087,092 | \$ 3,210,183 | \$ 3,970,816 |
| Licenses and permits | 7,353,846 | 18,750 | 206,055 | 403,950 | 1,040,157 |
| Intergovernmental revenue | 64,020,608 | 374,435 | 18,947,653 | 141,352 | 9,179,268 |
| Charges for services | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Other | - | 538 | - | - | - |
| Total revenues | <u>94,225,352</u> | <u>397,707</u> | <u>28,240,800</u> | <u>3,755,485</u> | <u>14,190,241</u> |
| Expenditures | | | | | |
| Current | | | | | |
| Salaries and wages | - | - | - | - | - |
| Employee benefits | - | - | - | - | - |
| Services and supplies | - | - | - | - | - |
| Capital outlay | - | - | - | - | - |
| Debt service | | | | | |
| Interest | - | - | - | - | - |
| Total expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>94,225,352</u> | <u>397,707</u> | <u>28,240,800</u> | <u>3,755,485</u> | <u>14,190,241</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers from other funds | - | - | - | - | - |
| Transfers to other funds | (93,150,000) | (405,519) | (28,500,000) | (4,000,000) | (14,000,000) |
| Total other financing sources (uses) | <u>(93,150,000)</u> | <u>(405,519)</u> | <u>(28,500,000)</u> | <u>(4,000,000)</u> | <u>(14,000,000)</u> |
| Net change in fund balances | 1,075,352 | (7,812) | (259,200) | (244,515) | 190,241 |
| Fund Balance | | | | | |
| Beginning of year | <u>17,712,864</u> | <u>70,318</u> | <u>5,537,769</u> | <u>1,536,190</u> | <u>3,110,104</u> |
| End of year | <u>\$ 18,788,216</u> | <u>\$ 62,506</u> | <u>\$ 5,278,569</u> | <u>\$ 1,291,675</u> | <u>\$ 3,300,345</u> |

(Continued)

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2014
(With comparative totals for June 30, 2013)

(Continued)

| | Whitney Town | Winchester Town | Totals | |
|--|--------------------|---------------------|-----------------------|-----------------------|
| | | | 2014 | 2013 |
| Revenues | | | | |
| Taxes | \$ 978,479 | \$ 2,270,619 | \$ 158,036,962 | \$ 153,750,033 |
| Licenses and permits | 55,800 | 569,220 | 21,486,595 | 19,323,356 |
| Intergovernmental revenue | 750,027 | 12,751,244 | 434,099,677 | 405,631,511 |
| Charges for services | - | - | 11,587,747 | 10,753,319 |
| Interest | - | - | 1,616,418 | 420,494 |
| Other | - | - | 1,337,263 | 682,074 |
| Total revenues | <u>1,784,306</u> | <u>15,591,083</u> | <u>628,164,662</u> | <u>590,560,787</u> |
| Expenditures | | | | |
| Current | | | | |
| Salaries and wages | - | - | 97,118,231 | 94,217,385 |
| Employee benefits | - | - | 47,782,115 | 43,370,184 |
| Services and supplies | - | - | 272,583,254 | 251,402,196 |
| Capital outlay | - | - | 975,436 | 475,530 |
| Debt service | | | | |
| Interest | - | - | 12,630,246 | 12,028,806 |
| Total expenditures | <u>-</u> | <u>-</u> | <u>431,089,282</u> | <u>401,494,101</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>1,784,306</u> | <u>15,591,083</u> | <u>197,075,380</u> | <u>189,066,686</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers from other funds | - | - | 184,621,161 | 185,451,520 |
| Transfers to other funds | <u>(1,767,393)</u> | <u>(16,700,000)</u> | <u>(389,158,744)</u> | <u>(390,394,542)</u> |
| Total other financing sources (uses) | <u>(1,767,393)</u> | <u>(16,700,000)</u> | <u>(204,537,583)</u> | <u>(204,943,022)</u> |
| Net change in fund balances | 16,913 | (1,108,917) | (7,462,203) | (15,876,336) |
| Fund Balance | | | | |
| Beginning of year | <u>124,514</u> | <u>3,866,030</u> | <u>119,070,852</u> | <u>134,947,188</u> |
| End of year | <u>\$ 141,427</u> | <u>\$ 2,757,113</u> | <u>\$ 111,608,649</u> | <u>\$ 119,070,852</u> |

See notes to Required Supplementary Information.

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, 2014
(With comparative actual for the fiscal year ended June 30, 2013)

| | 2014 | | | | 2013 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues | | | | | |
| Ad valorem taxes | \$ 108,565,797 | \$ 109,065,797 | \$ 111,185,297 | \$ 2,119,500 | \$ 111,453,834 |
| Intergovernmental revenue: | | | | | |
| Federal and state grants | - | 11,854,540 | 8,922,496 | (2,932,044) | 10,784,594 |
| City of Las Vegas contribution | 119,800,568 | 119,800,568 | 119,800,568 | - | 115,459,895 |
| Charges for services: | | | | | |
| Airport security | 20,009,921 | 20,009,921 | 19,510,955 | (498,966) | 19,672,072 |
| Other | 10,250,000 | 12,773,133 | 13,930,343 | 1,157,210 | 12,433,955 |
| Interest | 700,000 | 700,000 | 469,322 | (230,678) | 181,674 |
| Other | 1,990,000 | 2,227,098 | 1,487,837 | (739,261) | 2,343,922 |
| Total revenues | 261,316,286 | 276,431,057 | 275,306,818 | (1,124,239) | 272,329,946 |
| Other Financing Sources | | | | | |
| Transfers from other funds | 198,590,209 | 198,590,209 | 198,590,209 | - | 202,907,207 |
| Total revenues and other financing sources | 459,906,495 | 475,021,266 | 473,897,027 | (1,124,239) | 475,237,153 |
| Expenditures | | | | | |
| Salaries and wages | 278,621,575 | 288,051,711 | 283,880,774 | (4,170,937) | 287,226,070 |
| Employee benefits | 134,534,496 | 136,953,300 | 136,255,482 | (697,818) | 125,006,306 |
| Services and supplies | 65,761,399 | 73,649,636 | 69,487,445 | (4,162,191) | 61,351,627 |
| Capital outlay | 10,989,025 | 12,979,825 | 11,807,362 | (1,172,463) | 16,029,995 |
| Total expenditures | 489,906,495 | 511,634,472 | 501,431,063 | (10,203,409) | 489,613,998 |
| Net change in fund balance | (30,000,000) | (36,613,206) | (27,534,036) | 9,079,170 | (14,376,845) |
| Fund Balance | | | | | |
| Beginning of year | 31,064,991 | 37,678,197 | 40,039,781 | 2,361,584 | 54,416,626 |
| End of year | \$ 1,064,991 | \$ 1,064,991 | \$ 12,505,745 | \$ 11,440,754 | \$ 40,039,781 |

See notes to Required Supplementary Information.

Clark County, Nevada
Las Vegas Valley Water District Pension Trust
Schedule of Changes in Net Pension Liability
Last Ten Fiscal Years
(Unaudited)

Schedule B-1

| | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 |
|--|-----------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Total Pension Liability - Beginning of Year | \$ 401,160,155 | n/a |
| Service Cost | 18,670,779 | n/a |
| Purchase of Service Payments | 599,685 | n/a |
| Interest on the Total Pension Liability | 30,115,838 | n/a |
| Changes of Benefit Terms | - | n/a |
| Differences between Actual and Expected Experience with regard to Economic or Demographic Factors | - | n/a |
| Changes of Assumptions | - | n/a |
| Benefit Payments | (9,038,268) | n/a |
| | <u>40,348,034</u> | <u>n/a</u> |
| Total Pension Liability - End of Year | <u>\$ 441,508,189</u> | <u>n/a</u> |
| Fiduciary Net Position - Beginning of Year | \$ 213,998,078 | n/a |
| Contributions from Employer | 30,700,443 | n/a |
| Purchase of Service Payments | 599,685 | n/a |
| Net Investment Income | 37,893,540 | n/a |
| Benefit Payments | (9,038,268) | n/a |
| Administrative Expenses | (277,319) | n/a |
| | <u>59,878,081</u> | <u>n/a</u> |
| Fiduciary Net Position - End of Year | <u>\$ 273,876,159</u> | <u>n/a</u> |
| Net Pension Liability | <u>\$ 167,632,030</u> | <u>n/a</u> |
| Fiduciary Net Position as a % of Total Pension Liability | 62.03% | n/a |
| Covered Employee Payroll | \$ 121,696,965 | n/a |
| Net Pension Liability as a % of Covered Employee Payroll | 137.75% | n/a |

The required supplementary information is presented for fiscal year 2014, for which information measured in conformity with the requirements of GASB No. 67 is available. This schedule will ultimately present information for the last 10 fiscal years.

See notes to Required Supplementary Information

Clark County, Nevada
Las Vegas Valley Water District Pension Trust
Schedule of Defined Benefit Plan Contributions
Last Ten Fiscal Years
(Unaudited)

Schedule B-2

| Plan Year Ending June 30 | Actuarially Determined Contribution | Actual Employer Contribution | Contribution Deficiency (Excess) | Covered Payroll | Contribution as a % of Covered Payroll |
|--------------------------------|---|------------------------------------|--|--------------------|--|
| 2014 | \$ 30,700,443 | \$ 30,700,443 | - | \$ 121,696,965 | 25.23% |
| 2013 | 29,058,894 | 29,058,894 | - | 119,067,304 | 24.41% |
| 2012 | 26,721,710 | 26,721,710 | - | 117,220,320 | 22.80% |
| 2011 | 26,606,950 | 26,606,950 | - | 119,663,339 | 22.23% |
| 2010 | 25,753,794 | 25,753,794 | - | 122,006,497 | 21.11% |
| 2009 | 27,262,106 | 27,262,106 | - | 111,054,552 | 24.55% |
| 2008 | 23,587,076 | 23,587,076 | - | 97,880,824 | 24.10% |
| 2007 | 22,040,681 | 22,040,681 | - | 86,960,597 | 25.35% |
| 2005 | 18,913,372 | 18,913,372 | - | 76,673,296 | 24.67% |
| 2005 | 15,137,310 | 15,137,310 | - | 71,465,600 | 21.18% |

Notes to Schedule

Valuation Date: Actuarially determined contribution rates are calculated as of July 1 of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rate as of the last actuarial valuation:

| | |
|-------------------------------|--|
| Actuarial cost method | Entry age. |
| Amortization method | 30 year amortization of unfunded liability (closed period) as a level percent of pay, using layered bases starting July 1, 2009. |
| Remaining amortization period | 25 years for the initial unfunded liability base established July 1, 2009. Bases established between July 1, 2010 and July 1, 2013 have remaining amortization periods ranging from 26 to 29 years. |
| Asset valuation method | 5 year phase-in of gains/losses relative to interest rate assumptions. |
| Inflation | 2.75% per year. |
| Salary increases | 4.75% per year, including inflation. |
| Investment rate of return | 7.25%, net of pension plan investment expenses, including inflation. |
| Retirement age | Normal retirement age is attainment of age 65. Unreduced early retirement is available after either 1) 30 years of service, or 2) age 60 with 10 years of service. Reduced early retirement benefits are available after attainment of age 55 and completion of 5 years of service (3 years of service if a participant prior to January 1, 2001). |
| Mortality | Future mortality follows the 1994 Group Annuity Mortality Basic table projected to 2004 using Scale AA. |

See notes to Required Supplementary Information

Clark County, Nevada
Las Vegas Valley Water District Pension Trust
Schedule of Defined Benefit Plan Investment Returns
Last Ten Fiscal Years
(Unaudited)

Schedule B-3

| | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Actual money-weighted rate of return, net of investment expense | 15.99% | 9.15% | n/a |

GASB No. 67 requires the disclosure of the money-weighted rate of return on Plan investments. The money-weighted rate of return considers the changing amounts actually invested during a period and weights the amount of pension plan investments by the proportionate amount of time they are available to earn a return during that period. External cash flows are determined on a monthly basis and are assumed to occur at the beginning of each month. The money-weighted rate of return is calculated net of investment expense.

The required supplementary information is presented for fiscal years 2014 and 2013, for which information measured in conformity with the requirements of GASB No. 67 is available. This schedule will ultimately present information for the last 10 fiscal years.

See notes to Required Supplementary Information

Clark County, Nevada
Las Vegas Valley Water District Pension Trust
Schedule of Funding Progress
Postemployment Benefit Plan
Proprietary Enterprise Fund
(Unaudited)

Schedule B-4

| Actuarial Valuation Date | Actuarial Value Of Assets | Actuarial Accrued Liability (AAL) | Unfunded Actuarial Accrued Liability (UAAL) | Funded Ratio | Covered Payroll | UAAL as a Percentage of Covered Payroll |
|--------------------------------|---------------------------------|---|---|-----------------|--------------------|--|
| 7/1/12 | \$ - | \$ 23,489,420 | \$ 23,489,420 | 0.0% | \$ 119,067,304 | 19.7% |
| 7/1/10 | - | 23,455,123 | 23,455,123 | 0.0% | 119,663,339 | 19.6% |
| 7/1/08 | - | 16,116,100 | 16,116,100 | 0.0% | 111,054,552 | 14.5% |
| 7/1/06 | - | 15,776,208 | 15,776,208 | 0.0% | 86,960,597 | 18.1% |

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.

The July 1, 2006 actuarial valuation is the first valuation of the postemployment benefit plan.

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) | 06/30/2010 | - | 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 |
| | 06/30/2014(4) | - | 82,966,647 | 82,966,647 | 0.0 | 288,805,624 | 28.7 |
| 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 |
| | 06/30/2014 | - | 14,417,147 | 14,417,147 | 0.0 | 93,214,706 | 15.5 |

(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.

(4) Effective April 1, 2014, all retirees over the age of 65 are no longer covered under the Metro Plan; also, monthly premium contributions for retirees increased by 55%. These factors resulted in a significant decline in the Metro Plan actuarial accrued liability.

See notes to Required Supplementary Information

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, 2014, 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.