

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

HUD and State Housing Grants Fund - to account for grant proceeds and disbursements associated with housing within Clark County.

Road Fund - to account for the maintenance of roads and streets. Financing is provided by motor vehicle fuel taxes. Such taxes may only be used to finance road and street maintenance.

County Grants Fund - to account for federal and state grant proceeds and disbursements. Such grants are obtained for a variety of purposes and may only be used for the purpose obtained.

Cooperative Extension Fund - to account for the operations of the Cooperative Extension service (which provides agricultural and homemaking information to Clark County residents). Financing is provided by ad valorem taxes which may be used only to finance the Cooperative Extension service.

LVMPD Forfeitures Fund - to account for state and federal forfeited funds. Financing is provided by Las Vegas Metropolitan Police Department seized funds. Funding may only be used for law enforcement in accordance with applicable state and federal regulations.

Detention Services Fund * - to account for operations of the detention facility. Financing is provided by transfers from the Clark County general fund, which may only be used for such operations.

Forensic Services Fund - to account for costs associated with genetic marker testing and forensic analysis of controlled substances. Financing is provided from assessment fees. Such fees may be used only for financing such services.

General Purpose Fund - to account for the activities of proceeds that are derived from a variety of sources. These amounts may only be used for the purposes for which they are obtained.

Subdivision Park Fees Fund - to account for fees collected from developers to be used to construct parks within the County. Such fees may only be used for park construction.

Master Transportation Plan Fund * - to account for proceeds to be used for improved transportation in Clark County. Financing is provided by additional motor vehicle fuel taxes, motor vehicle privilege taxes, aviation fuel taxes, sales taxes, room taxes, and new development fees. Such proceeds may only be used for transportation purposes.

Special Ad Valorem Distribution Fund - to account for proceeds to be used for capital and transportation projects in Clark County. Financing is provided from ad valorem taxes.

Law Library Fund - to account for the operation of a law library. Financing is provided by user fees. Such revenues can only be used to operate the law library.

Court Education Program Fund * - to account for proceeds to be used for driver education training for traffic law offenders. Financing is provided by charges to the participants. Such proceeds may only be used for financing such educational programs.

Citizen Review Board Administration Fund * - to account for the operations of a board established to review certain actions of the Las Vegas Metropolitan Police. Financing is provided by contributions and transfers from the general fund. These amounts may only be used for such operations.

Justice Court Administrative Assessment Fund - to account for certain services provided by the justice court. Financing is provided from assessment fees that may only be used for such services.

Specialty Courts Fund - to account for the operation of an alternative treatment program for first-time offenders charged with possession or being under the influence of controlled substances. Financing is provided by user charges and transfers from the Court Education Program fund.

District Attorney Family Support Fund - to account for family support services provided by the district attorney. Financing is provided from federal and state grants. Such grants may only be used for the services provided.

Personnel Services Fund * - to account for services provided to University Medical Center (UMC). Financing is provided by charges to UMC.

Federal Nuclear Waste Grant Fund * - to account for the proceeds and disbursements of federal grants used for a nuclear waste storage and disposal impact study.

Wetlands Park Fund - to account for operations of the Wetlands Park project. Financing is provided by transfers from the Recreation Capital Improvement fund. Such transfers may be used only for financing such operations.

Boat Safety Fund - to account for services provided to enhance boat safety at Lake Mead. Financing is provided from fuel taxes collected by marinas. They may be used only for such services provided.

District Attorney Check Restitution Fund - to account for the district attorney check collection unit. Fees retained from collecting bad checks are used to finance the operations and can only be used for such purpose.

Air Quality Management Fund - to account for the costs associated with air quality improvements. Financing is provided by air pollution fees and permits. Such amounts may only be used for such operations.

Air Quality Transportation Tax Fund - to account for receipts and disbursements associated with a transportation sales tax approved by the 2003 Nevada state legislature.

Technology Fees * - to account for fees charged and collected by various departments, which by statute are required to be used for the acquisition or improvement of technology.

Entitlements - to account for State or Federal entitlements (e.g. Title IV, Title XIX) received by various departments.

Police Sales Tax Distribution - to account for receipts from the state and distributions of the appropriate shares to various jurisdictions associated with a 1/4 cent sales tax increase approved by the Nevada state legislature.

LVMPD Police Sales Tax - to account for the distribution from the county of the sales tax and LVMPD expenditures associated with the "More Cops" initiative.

LVMPD Shared State Forfeitures Fund - to account for forfeitures to be shared with the State of Nevada. Financing is provided by transfers in from the LVMPD Seized Funds.

Fort Mohave Valley Development Fund - to account for receipts related to lands in the Fort Mohave Valley from the State of Nevada approved by the Nevada state legislature.

Habitat Conservation Fund - to account for the implementation, amendment, or replacement of the Clark County Multiple Species Habitat Conservation Plan and Section 10(a)(1)(B) take permit issued by the United States Fish and Wildlife Service. Financing is provided by mitigation fees for land disturbance, grant funds and other revenue from mitigation actions impacting reserve areas. Such monies may be used only for financing the plan and permit as described above.

Child Welfare Fund - to account for monies received from the State of Nevada to care for foster children. The monies may only be used for such purposes.

Medical Assistance to Indigent Persons Fund - to account for medical assistance provided to indigent persons of Clark County. Financing is provided by ad valorem taxes that may only be used for such assistance.

Emergency 9-1-1 System Fund - to account for the operations of an emergency telephone system provided within Clark County. Financing is provided by ad valorem taxes that may only be used for such operations.

Tax Receiver Fund - to account for the proceeds from trustee tax sales until disposition of the proceeds.

County Donations Fund - to account for donations to the County. Such amounts may only be used for the purpose donated.

Fire Prevention Bureau Fund * - to account for separate operations of the fire department pertaining to fire prevention. Financing is provided from plan check fees and transfers from the general fund.

LVMPD Seized Funds * - to account for monies seized by the police department. The monies must remain in this fund until such time as the courts make a determination as to disposition.

County Licensing Applications Fund * - to account for monies placed with the County pending business license application investigations and approval.

Satellite Detention Center * - to account for the operations and maintenance associated with the leased facility that will be primarily used to house low-level offenders.

Special Improvement District Administration Fund * - to account for the financial administration of the special assessment districts. Financing is provided by a portion of the special assessment levies, which may only be used for such purpose.

Special Assessment Maintenance Fund - to account for maintenance activity related to special assessments, previously reported in the Road Fund.

Veterinary Service Fund - to account for monies placed with the County for the spaying or neutering of animals adopted by individuals and to provide for rabies shots of such adopted animals.

Justice Court Bail Fund - to account for monies posted as bail until such time as the courts determine a disposition.

Southern Nevada Area Communications Fund - to account for the activities and results of operations of the Southern Nevada Area Communications Council.

Court Collection Fees - to account for collection fees imposed by a court at the time it finds that a fine, administrative assessment, fee or restitution is delinquent.

In-Transit Fund * - to account for monies deposited by various County agencies throughout the month until transfers to other funds after monthly reconciliations are prepared.

American Recovery and Reinvestment Act Fund - to account for the collection and administration of American Recovery and Reinvestment act grant monies received by various departments. Such grants are obtained for a variety of purposes and may only be used for the purpose obtained.

District Court Special Filing Fees Fund - to account for the additional special filing fees collected by District Court as approved by the 2009 Legislature. Funds may only be used for court staffing, capital costs, debt service, renovation, furniture, fixtures, equipment, technology and court security.

Justice Court Special Filing Fees Fund - to account for the additional special filing fees collected by Justice Court as approved by the Assembly Bill 54 passed during the 77th regular session of the Nevada State Legislature. Funds may only be used for court staffing, capital costs, debt services, renovation, furniture, fixtures, equipment, technology, security and training of staff.

Unincorporated Town Funds * - to account for the operations of each unincorporated town. Financing is provided primarily from ad valorem taxes and consolidated taxes.

Clark County Fire Service District Fund * - to account for fire protection services provided within Clark County. Financing is provided by sales and use taxes and ad valorem taxes which may only be used for such fire protection services.

Moapa Valley Fire District Fund - to account for fire protection services provided to the Moapa Valley area. Financing is provided primarily by sales and use taxes which may only be used for financing such fire protection services.

Mt. Charleston Fire District Fund - to account for fire protection services provided to the Mt. Charleston area. Financing is provided by sales and use taxes and ad valorem taxes which may only be used for such fire protection services.

*- Reported in the general fund under modified accrual basis

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

	HUD and State Housing Grants	Road	County Grants	Cooperative Extension	LVMPD Forfeitures
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 3,306,171	\$ 26,298,047	\$ 26,365,908	\$ 10,163,075	\$ 9,764,311
In custody of other officials	-	-	10,000	-	-
Accounts receivable	13,941	126,953	626	-	-
Interest receivable	5,322	42,333	42,442	16,358	15,717
Taxes receivable, delinquent	-	-	-	115,058	-
Special assessments receivable	-	-	-	-	-
Due from other funds	-	73,450	571,062	-	-
Due from other governmental units	1,077,975	4,429,818	4,857,921	-	-
Total assets	<u>\$ 4,403,409</u>	<u>\$ 30,970,601</u>	<u>\$ 31,847,959</u>	<u>\$ 10,294,491</u>	<u>\$ 9,780,028</u>
Liabilities					
Accounts payable	\$ 819,580	\$ 1,406,706	\$ 2,590,383	\$ 363,923	\$ 710,873
Accrued payroll	18,002	281,398	184,694	-	-
Due to other funds	-	1,162,042	114,612	-	(366,493)
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	2,131,514	-	5,560,127	-	-
Total liabilities	<u>2,969,096</u>	<u>2,850,146</u>	<u>8,449,816</u>	<u>363,923</u>	<u>344,380</u>
Deferred Inflows of Resources					
Unavailable grant revenue	385,064	-	485,284	-	-
Unavailable property taxes	-	-	-	97,380	-
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>385,064</u>	<u>-</u>	<u>485,284</u>	<u>97,380</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	-	17,359,574	7,205,693	7,231,905
Committed	1,049,249	1,384,231	-	-	-
Assigned	-	26,736,224	5,553,285	2,627,495	2,203,743
Total fund balances	<u>1,049,249</u>	<u>28,120,455</u>	<u>22,912,859</u>	<u>9,833,188</u>	<u>9,435,648</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,403,409</u>	<u>\$ 30,970,601</u>	<u>\$ 31,847,959</u>	<u>\$ 10,294,491</u>	<u>\$ 9,780,028</u>

(Continued)

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

(Continued)

	Forensic Services	General Purpose	Subdivision Park Fees	Special Ad Valorem Distribution	Law Library
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 2,287,816	\$ 8,830,878	\$ 21,934,153	\$ 4,826,035	\$ 638,373
In custody of other officials	-	-	-	-	-
Accounts receivable	17,539	198,847	-	-	-
Interest receivable	3,681	14,215	35,306	7,769	1,028
Taxes receivable, delinquent	-	-	-	575,263	-
Special assessments receivable	-	-	-	-	-
Due from other funds	-	-	25,116	-	-
Due from other governmental units	50,636	2,256,813	-	-	1,413
Total assets	<u>\$ 2,359,672</u>	<u>\$ 11,300,753</u>	<u>\$ 21,994,575</u>	<u>\$ 5,409,067</u>	<u>\$ 640,814</u>
Liabilities					
Accounts payable	\$ 63,066	\$ 181,964	\$ -	\$ 663,108	\$ 113,664
Accrued payroll	826	30,681	-	-	7,414
Due to other funds	-	127,541	-	1,320,258	35,428
Due to other governmental units	-	2,253,708	-	2,938,822	-
Unearned revenue and other liabilities	-	-	8,387,812	-	-
Total liabilities	<u>63,892</u>	<u>2,593,894</u>	<u>8,387,812</u>	<u>4,922,188</u>	<u>156,506</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	486,879	-
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>486,879</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	1,904,428	-	12,106,763	-	262,865
Committed	-	-	-	-	-
Assigned	391,352	8,706,859	1,500,000	-	221,443
Total fund balances	<u>2,295,780</u>	<u>8,706,859</u>	<u>13,606,763</u>	<u>-</u>	<u>484,308</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,359,672</u>	<u>\$ 11,300,753</u>	<u>\$ 21,994,575</u>	<u>\$ 5,409,067</u>	<u>\$ 640,814</u>

(Continued)

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

(Continued)

	Justice Court Administrative Assessment	Specialty Courts	District Attorney Family Support	Wetlands Park	Boat Safety
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 11,847,967	\$ 1,505,922	\$ 1,136,329	\$ 3,149,145	\$ 5,408
In custody of other officials	-	-	2,000	-	-
Accounts receivable	-	-	21,641	-	-
Interest receivable	19,072	2,424	1,829	5,070	9
Taxes receivable, delinquent	-	-	-	-	-
Special assessments receivable	-	-	-	-	-
Due from other funds	-	-	5,092	-	-
Due from other governmental units	49,584	140,068	2,714,866	-	6,444
Total assets	<u>\$ 11,916,623</u>	<u>\$ 1,648,414</u>	<u>\$ 3,881,757</u>	<u>\$ 3,154,215</u>	<u>\$ 11,861</u>
Liabilities					
Accounts payable	\$ 136,218	\$ 532,695	\$ 58,479	\$ 2,426	\$ 1,000
Accrued payroll	-	7,451	384,198	-	-
Due to other funds	-	35,428	228,482	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	(60)	-	-	-	-
Total liabilities	<u>136,158</u>	<u>575,574</u>	<u>671,159</u>	<u>2,426</u>	<u>1,000</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	34,545	29	-	-
Unavailable property taxes	-	-	-	-	-
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>34,545</u>	<u>29</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	3,100,000	-
Restricted	8,062,447	-	-	34,869	-
Committed	-	12,750	67,647	-	-
Assigned	3,718,018	1,025,545	3,142,922	16,920	10,861
Total fund balances	<u>11,780,465</u>	<u>1,038,295</u>	<u>3,210,569</u>	<u>3,151,789</u>	<u>10,861</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 11,916,623</u>	<u>\$ 1,648,414</u>	<u>\$ 3,881,757</u>	<u>\$ 3,154,215</u>	<u>\$ 11,861</u>

(Continued)

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

(Continued)

	District Attorney Check Restitution	Air Quality Management	Air Quality Transportation Tax	Entitlements	Police Sales Tax Distribution
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 6,028,581	\$ 9,088,628	\$ 16,246,335	\$ 44,433,892	\$ 1,840,267
In custody of other officials	-	1,000	-	-	-
Accounts receivable	211,692	46	-	-	-
Interest receivable	8,908	14,629	26,151	71,525	2,963
Taxes receivable, delinquent	-	-	-	-	-
Special assessments receivable	-	-	-	-	-
Due from other funds	-	266,446	435,671	-	-
Due from other governmental units	-	643,530	2,413,432	6,069,694	15,134,646
Total assets	<u>\$ 6,249,181</u>	<u>\$ 10,014,279</u>	<u>\$ 19,121,589</u>	<u>\$ 50,575,111</u>	<u>\$ 16,977,876</u>
Liabilities					
Accounts payable	\$ 369	\$ 340,471	\$ 31,600	\$ 840,571	\$ -
Accrued payroll	42,811	140,206	58,548	260,871	-
Due to other funds	162,969	1,217,688	198,397	480,042	11,167,328
Due to other governmental units	-	-	-	-	5,810,548
Unearned revenue and other liabilities	-	680,586	198,518	-	-
Total liabilities	<u>206,149</u>	<u>2,378,951</u>	<u>487,063</u>	<u>1,581,484</u>	<u>16,977,876</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	886,367	-
Unavailable property taxes	-	-	-	-	-
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>886,367</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	4,328,960	2,431,046	16,511,858	44,823,003	-
Committed	-	-	-	-	-
Assigned	1,714,072	5,204,282	2,122,668	3,284,257	-
Total fund balances	<u>6,043,032</u>	<u>7,635,328</u>	<u>18,634,526</u>	<u>48,107,260</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,249,181</u>	<u>\$ 10,014,279</u>	<u>\$ 19,121,589</u>	<u>\$ 50,575,111</u>	<u>\$ 16,977,876</u>

(Continued)

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

(Continued)

	LVMPD Police Sales Tax	LVMPD Shared State Forfeitures	Fort Mohave Valley Development	Habitat Conservation	Child Welfare
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 127,140,587	\$ 1,087,473	\$ 11,322,580	\$ 56,679,531	\$ 6,647,866
In custody of other officials	-	-	-	-	20,530
Accounts receivable	-	-	-	-	8,970
Interest receivable	204,656	1,751	18,226	91,236	10,701
Taxes receivable, delinquent	-	-	-	-	-
Special assessments receivable	-	-	-	-	-
Due from other funds	11,196,700	(366,493)	-	-	401,765
Due from other governmental units	-	-	-	72,500	2,809,245
Total assets	<u>\$ 138,541,943</u>	<u>\$ 722,731</u>	<u>\$ 11,340,806</u>	<u>\$ 56,843,267</u>	<u>\$ 9,899,077</u>
Liabilities					
Accounts payable	\$ -	\$ 721,693	\$ -	\$ 319,432	\$ 4,300,317
Accrued payroll	1,636,325	-	-	22,651	521,501
Due to other funds	22,412	1,038	-	99,199	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	(4,360)
Total liabilities	<u>1,658,737</u>	<u>722,731</u>	<u>-</u>	<u>441,282</u>	<u>4,817,458</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	-	-
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	109,727,664	-	711,580	41,412,863	153,104
Committed	-	-	10,629,226	-	-
Assigned	27,155,542	-	-	14,989,122	4,928,515
Total fund balances	<u>136,883,206</u>	<u>-</u>	<u>11,340,806</u>	<u>56,401,985</u>	<u>5,081,619</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 138,541,943</u>	<u>\$ 722,731</u>	<u>\$ 11,340,806</u>	<u>\$ 56,843,267</u>	<u>\$ 9,899,077</u>

(Continued)

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

(Continued)

	Medical Assistance to Indigent Persons	9-1-1 System	Tax Receiver	County Donations	Special Assessment Maintenance
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 15,655,206	\$ 291,567	\$ 8,423,832	\$ 1,390,865	\$ 2,652,027
In custody of other officials	-	-	785,616	12,885	-
Accounts receivable	-	-	-	16,246	-
Interest receivable	25,199	469	13,639	2,240	4,305
Taxes receivable, delinquent	1,149,147	39,602	-	-	-
Special assessments receivable	-	-	-	-	1,003,477
Due from other funds	-	-	-	-	-
Due from other governmental units	-	-	-	-	-
Total assets	<u>\$ 16,829,552</u>	<u>\$ 331,638</u>	<u>\$ 9,223,087</u>	<u>\$ 1,422,236</u>	<u>\$ 3,659,809</u>
Liabilities					
Accounts payable	\$ 6,693,988	\$ -	\$ 975,402	\$ 54,027	\$ 124,987
Accrued payroll	-	34,994	-	-	-
Due to other funds	6,742,462	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	6,000	115
Total liabilities	<u>13,436,450</u>	<u>34,994</u>	<u>975,402</u>	<u>60,027</u>	<u>125,102</u>
Deferred inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	972,381	32,732	-	-	-
Unavailable special assessments	-	-	-	-	1,001,447
Total deferred inflows of resources	<u>972,381</u>	<u>32,732</u>	<u>-</u>	<u>-</u>	<u>1,001,447</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	919,300	-	7,726,940	895,907	1,878,273
Committed	-	-	-	-	-
Assigned	1,501,421	263,912	520,745	466,302	654,987
Total fund balances	<u>2,420,721</u>	<u>263,912</u>	<u>8,247,685</u>	<u>1,362,209</u>	<u>2,533,260</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 16,829,552</u>	<u>\$ 331,638</u>	<u>\$ 9,223,087</u>	<u>\$ 1,422,236</u>	<u>\$ 3,659,809</u>

(Continued)

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

(Continued)

	Veterinary Service	Justice Court Bail	Southern Nevada Area Communications Council	Court Collection Fees	American Recovery and Reinvestment Act
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 45,131	\$ 2,734,576	\$ 5,234,696	\$ 5,237,914	\$ -
In custody of other officials	-	800,000	-	11,610	-
Accounts receivable	10,655	-	88,432	-	-
Interest receivable	74	4,402	8,426	8,433	-
Taxes receivable, delinquent	-	-	-	-	-
Special assessments receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governmental units	-	-	-	38,599	-
Total assets	<u>\$ 55,860</u>	<u>\$ 3,538,978</u>	<u>\$ 5,331,554</u>	<u>\$ 5,296,556</u>	<u>\$ -</u>
Liabilities					
Accounts payable	\$ -	\$ 305,876	\$ 12,992	\$ 162,715	\$ -
Accrued payroll	346	-	5,839	20,554	-
Due to other funds	-	401,200	21,257	77,942	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>346</u>	<u>707,076</u>	<u>40,088</u>	<u>261,211</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	-	-
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	732,173	4,073,071	2,282,136	-
Committed	-	-	-	-	-
Assigned	55,514	2,099,729	1,218,395	2,753,209	-
Total fund balances	<u>55,514</u>	<u>2,831,902</u>	<u>5,291,466</u>	<u>5,035,345</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 55,860</u>	<u>\$ 3,538,978</u>	<u>\$ 5,331,554</u>	<u>\$ 5,296,556</u>	<u>\$ -</u>

(Continued)

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

(Continued)

	District Court Special Filing Fees	Justice Court Special Filing Fees	Laughlin Town	Moapa Valley Fire District	Mt. Charleston Fire District
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 3,916,473	\$ 1,387,047	\$ 6,727,537	\$ 3,178,720	\$ 259,222
In custody of other officials	-	-	-	-	-
Accounts receivable	10,562	-	-	5,795	-
Interest receivable	6,304	2,233	-	-	-
Taxes receivable, delinquent	-	-	73,126	-	24,660
Special assessments receivable	-	-	-	-	-
Due from other funds	-	-	11,780	800,000	-
Due from other governmental units	-	21,696	1,141,935	137,314	26,167
Total assets	<u>\$ 3,933,339</u>	<u>\$ 1,410,976</u>	<u>\$ 7,954,378</u>	<u>\$ 4,121,829</u>	<u>\$ 310,049</u>
Liabilities					
Accounts payable	\$ 144,896	\$ -	\$ 88,538	\$ 84,609	\$ -
Accrued payroll	89,444	-	112,070	-	-
Due to other funds	432,223	-	82,429	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>666,563</u>	<u>-</u>	<u>283,037</u>	<u>84,609</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	71,366	-	23,306
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>71,366</u>	<u>-</u>	<u>23,306</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	2,772,411	1,404,248	7,599,975	4,037,220	286,743
Committed	-	-	-	-	-
Assigned	494,365	6,728	-	-	-
Total fund balances	<u>3,266,776</u>	<u>1,410,976</u>	<u>7,599,975</u>	<u>4,037,220</u>	<u>286,743</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,933,339</u>	<u>\$ 1,410,976</u>	<u>\$ 7,954,378</u>	<u>\$ 4,121,829</u>	<u>\$ 310,049</u>

(Continued)

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

(Continued)

	Totals	
	2014	2013
Assets		
Cash and investments		
In custody of the County Treasurer	\$ 469,710,091	\$ 480,365,086
In custody of other officials	1,643,641	858,117
Accounts receivable	731,945	1,483,929
Interest receivable	739,045	763,321
Taxes receivable, delinquent	1,976,856	2,085,208
Special assessments receivable	1,003,477	1,074,125
Due from other funds	13,420,589	11,365,286
Due from other governmental units	44,094,296	43,038,215
Total assets	<u>\$ 533,319,940</u>	<u>\$ 541,033,287</u>
Liabilities		
Accounts payable	22,846,568	30,604,540
Accrued payroll	3,860,824	3,023,443
Due to other funds	23,763,884	37,644,734
Due to other governmental units	11,003,078	13,510,285
Unearned revenue and other liabilities	16,960,252	20,775,062
Total liabilities	<u>78,434,606</u>	<u>105,558,064</u>
Deferred Inflows of Resources		
Unavailable grant revenue	1,791,289	474,348
Unavailable property taxes	1,684,044	-
Unavailable special assessments	1,001,447	1,070,621
Total deferred inflows of resources	<u>4,476,780</u>	<u>1,544,969</u>
Fund Balances		
Nonspendable	3,100,000	3,100,000
Restricted	308,877,019	302,048,943
Committed	13,143,103	12,807,634
Assigned	125,288,432	115,973,677
Total fund balances	<u>450,408,554</u>	<u>433,930,254</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 533,319,940</u>	<u>\$ 541,033,287</u>

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

	HUD and State Housing Grants	Road	County Grants	Cooperative Extension	LVMPD Forfeitures
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ 5,246,198	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenue	21,161,204	24,205,217	25,749,031	-	-
Charges for services	-	1,451,785	-	-	-
Fines and forfeitures	-	-	-	-	1,744,603
Interest	42,409	283,937	294,154	102,515	99,538
Other	-	365,586	6,651	-	-
Total revenues	<u>21,203,613</u>	<u>26,306,525</u>	<u>26,049,836</u>	<u>5,348,713</u>	<u>1,844,141</u>
Expenditures					
Salaries and wages	640,040	10,124,926	9,798,980	-	-
Employee benefits	257,084	5,456,074	2,206,517	-	-
Services and supplies	17,943,122	10,245,833	21,831,867	4,138,958	305,903
Capital outlay	-	1,815,834	599,889	-	1,695,858
Total expenditures	<u>18,840,246</u>	<u>27,642,667</u>	<u>34,437,253</u>	<u>4,138,958</u>	<u>2,001,761</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,363,367</u>	<u>(1,336,142)</u>	<u>(8,387,417)</u>	<u>1,209,755</u>	<u>(157,620)</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	1,013,779	10,693,027	-	366,493
Transfers to other funds	(3,045,894)	-	-	-	-
Total other financing sources (uses)	<u>(3,045,894)</u>	<u>1,013,779</u>	<u>10,693,027</u>	<u>-</u>	<u>366,493</u>
Net change in fund balance	<u>(682,527)</u>	<u>(322,363)</u>	<u>2,305,610</u>	<u>1,209,755</u>	<u>208,873</u>
Fund Balance					
Beginning of year	<u>1,731,776</u>	<u>28,442,818</u>	<u>20,607,249</u>	<u>8,623,433</u>	<u>9,226,775</u>
End of year	<u>\$ 1,049,249</u>	<u>\$ 28,120,455</u>	<u>\$ 22,912,859</u>	<u>\$ 9,833,188</u>	<u>\$ 9,435,648</u>

(Continued)

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

(Continued)

	Forensic Services	General Purpose	Subdivision Park Fees	Special Ad Valorem Distribution	Law Library
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ 26,230,393	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	8,378,705	3,151,931	-	-
Intergovernmental revenue	1,025,284	1,465,326	-	-	-
Charges for services	240,048	2,170,341	-	-	1,021,250
Fines and forfeitures	-	56,100	-	-	20,673
Interest	21,715	94,412	264,719	66,677	5,620
Other	-	231,916	321,776	-	-
Total revenues	<u>1,287,047</u>	<u>12,396,800</u>	<u>3,738,426</u>	<u>26,297,070</u>	<u>1,047,543</u>
Expenditures					
Salaries and wages	103,421	1,436,798	-	-	248,898
Employee benefits	-	685,475	-	-	128,188
Services and supplies	840,815	8,873,074	434,672	19,232,108	554,745
Capital outlay	12,093	390,416	-	-	-
Total expenditures	<u>956,329</u>	<u>11,385,763</u>	<u>434,672</u>	<u>19,232,108</u>	<u>931,831</u>
Excess (deficiency) of revenues over (under) expenditures	<u>330,718</u>	<u>1,011,037</u>	<u>3,303,754</u>	<u>7,064,962</u>	<u>115,712</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	953,256	-	-	-
Transfers to other funds	-	(400,000)	(1,138,708)	(7,064,962)	-
Total other financing sources (uses)	<u>-</u>	<u>553,256</u>	<u>(1,138,708)</u>	<u>(7,064,962)</u>	<u>-</u>
Net change in fund balance	330,718	1,564,293	2,165,046	-	115,712
Fund Balance					
Beginning of year	<u>1,965,062</u>	<u>7,142,566</u>	<u>11,441,717</u>	<u>-</u>	<u>368,596</u>
End of year	<u>\$ 2,295,780</u>	<u>\$ 8,706,859</u>	<u>\$ 13,606,763</u>	<u>\$ -</u>	<u>\$ 484,308</u>

(Continued)

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

(Continued)

	Justice Court Administrative Assessment	Specialty Courts	District Attorney Family Support	Wetlands Park	Boat Safety
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenue	3,208,318	3,167,790	18,331,386	-	41,885
Charges for services	-	389,289	389,034	-	-
Fines and forfeitures	-	-	-	-	-
Interest	130,045	17,341	18,235	33,841	134
Other	9,568	-	457	-	-
Total revenues	<u>3,347,931</u>	<u>3,574,420</u>	<u>18,739,112</u>	<u>33,841</u>	<u>42,019</u>
Expenditures					
Salaries and wages	-	295,272	14,054,735	-	-
Employee benefits	-	132,576	5,191,565	-	-
Services and supplies	1,267,689	2,989,268	5,778,617	2,551	50,415
Capital outlay	449,951	-	-	29,821	-
Total expenditures	<u>1,717,640</u>	<u>3,417,116</u>	<u>25,024,917</u>	<u>32,372</u>	<u>50,415</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,630,291</u>	<u>157,304</u>	<u>(6,285,805)</u>	<u>1,469</u>	<u>(8,396)</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	115,000	9,243,543	-	-
Transfers to other funds	(2,161,275)	-	-	-	-
Total other financing sources (uses)	<u>(2,161,275)</u>	<u>115,000</u>	<u>9,243,543</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(530,984)	272,304	2,957,738	1,469	(8,396)
Fund Balance					
Beginning of year	<u>12,311,449</u>	<u>765,991</u>	<u>252,831</u>	<u>3,150,320</u>	<u>19,257</u>
End of year	<u>\$ 11,780,465</u>	<u>\$ 1,038,295</u>	<u>\$ 3,210,569</u>	<u>\$ 3,151,789</u>	<u>\$ 10,861</u>

(Continued)

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

(Continued)

	District Attorney Check Restitution	Air Quality Management	Air Quality Transportation Tax	Entitlements	Police Sales Tax Distribution
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	8,332,540	-	-	-
Intergovernmental revenue	-	2,869,119	7,049,073	21,705,092	85,213,574
Charges for services	3,713,942	19,929	-	-	-
Fines and forfeitures	-	34,500	-	-	-
Interest	58,292	87,683	161,291	443,978	21,782
Other	-	31,830	-	320,707	-
Total revenues	<u>3,772,234</u>	<u>11,375,601</u>	<u>7,210,364</u>	<u>22,469,777</u>	<u>85,235,356</u>
Expenditures					
Salaries and wages	1,590,097	5,553,519	1,800,876	8,047,130	-
Employee benefits	793,619	2,628,249	917,692	3,026,780	-
Services and supplies	339,503	1,462,134	701,576	6,021,346	22,355,143
Capital outlay	-	126,794	514,680	773,868	-
Total expenditures	<u>2,723,219</u>	<u>9,770,696</u>	<u>3,934,824</u>	<u>17,869,124</u>	<u>22,355,143</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,049,015</u>	<u>1,604,905</u>	<u>3,275,540</u>	<u>4,600,653</u>	<u>62,880,213</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	(269,434)	(62,880,213)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(269,434)</u>	<u>(62,880,213)</u>
Net change in fund balance	1,049,015	1,604,905	3,275,540	4,331,219	-
Fund Balance					
Beginning of year	<u>4,994,017</u>	<u>6,030,423</u>	<u>15,358,986</u>	<u>43,776,041</u>	<u>-</u>
End of year	<u>\$ 6,043,032</u>	<u>\$ 7,635,328</u>	<u>\$ 18,634,526</u>	<u>\$ 48,107,260</u>	<u>\$ -</u>

(Continued)

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

(Continued)

	LVMPD Police Sales Tax	LVMPD Shared State Forfeitures	Fort Mohave Valley Development	Habitat Conservation	Child Welfare
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	918,302	-
Intergovernmental revenue	-	-	-	310,503	79,195,765
Charges for services	-	-	-	50	117,208
Fines and forfeitures	-	1,631,254	-	-	-
Interest	1,347,101	8,436	122,933	614,405	89,991
Other	80,085	193,201	24,389	-	24,020
Total revenues	1,427,186	1,832,891	147,322	1,843,260	79,426,984
Expenditures					
Salaries and wages	37,317,690	70,653	-	844,493	17,367,428
Employee benefits	21,473,121	28,268	-	420,327	6,835,999
Services and supplies	4,048,848	1,367,477	54,095	1,768,539	54,839,234
Capital outlay	3,879,004	-	-	23,252	-
Total expenditures	66,718,663	1,466,398	54,095	3,056,611	79,042,661
Excess (deficiency) of revenues over (under) expenditures	(65,291,477)	366,493	93,227	(1,213,351)	384,323
Other Financing Sources (Uses)					
Transfers from other funds	62,880,213	-	-	-	-
Transfers to other funds	-	(366,493)	(225,000)	-	-
Total other financing sources (uses)	62,880,213	(366,493)	(225,000)	-	-
Net change in fund balance	(2,411,264)	-	(131,773)	(1,213,351)	384,323
Fund Balance					
Beginning of year	139,294,470	-	11,472,579	57,615,336	4,697,296
End of year	\$ 136,883,206	\$ -	\$ 11,340,806	\$ 56,401,985	\$ 5,081,619

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues,
For the Fiscal Year Ended June 30, 2014
(With comparative totals for the fiscal year ended June 30, 2013)

(Continued)

	Medical Assistance to Indigent Persons	Emergency 9-1-1 System	Tax Receiver	County Donations	Special Assessment Maintenance
Revenues					
Taxes	\$ 52,460,590	\$ 1,941,784	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	1,166,947
Licenses and permits	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-
Charges for services	-	-	-	30,366	-
Fines and forfeitures	-	-	-	-	-
Interest	182,632	4,449	67,164	14,662	27,656
Other	1,074,588	-	5,727,997	225,533	85
Total revenues	<u>53,717,810</u>	<u>1,946,233</u>	<u>5,795,161</u>	<u>270,561</u>	<u>1,194,688</u>
Expenditures					
Salaries and wages	-	1,445,233	-	-	-
Employee benefits	-	607,408	-	-	-
Services and supplies	53,351,762	47,319	3,321,939	258,454	1,045,572
Capital outlay	-	-	-	13,600	-
Total expenditures (under) expenditures	<u>53,351,762</u>	<u>2,099,960</u>	<u>3,321,939</u>	<u>272,054</u>	<u>1,045,572</u>
	<u>366,048</u>	<u>(153,727)</u>	<u>2,473,222</u>	<u>(1,493)</u>	<u>149,116</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	(100,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	366,048	(153,727)	2,373,222	(1,493)	149,116
Fund Balance					
Beginning of year	<u>2,054,673</u>	<u>417,639</u>	<u>5,874,463</u>	<u>1,363,702</u>	<u>2,384,144</u>
End of year	<u>\$ 2,420,721</u>	<u>\$ 263,912</u>	<u>\$ 8,247,685</u>	<u>\$ 1,362,209</u>	<u>\$ 2,533,260</u>

(Continued)

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

(Continued)

	Veterinary Service	Justice Court Bail	Southern Nevada Area Communications Council	Court Collection Fees	American Recovery and Reinvestment Act
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	131,754
Charges for services	84,995	4,844,368	-	2,121,286	-
Fines and forfeitures	-	-	-	-	-
Interest	462	51,001	59,634	55,115	20,155
Other	39,776	-	1,275,371	462,076	-
Total revenues	<u>125,233</u>	<u>4,895,369</u>	<u>1,335,005</u>	<u>2,638,477</u>	<u>151,909</u>
Expenditures					
Salaries and wages	11,751	-	198,846	650,948	(3,313)
Employee benefits	300	-	99,824	330,752	(114)
Services and supplies	128,673	5,619,596	553,230	1,470,009	75,878
Capital outlay	-	-	1,220,133	-	-
Total expenditures	<u>140,724</u>	<u>5,619,596</u>	<u>2,072,033</u>	<u>2,451,709</u>	<u>72,451</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(15,491)</u>	<u>(724,227)</u>	<u>(737,028)</u>	<u>186,768</u>	<u>79,458</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	(235,000)	-	-	(3,127,880)
Total other financing sources (uses)	<u>-</u>	<u>(235,000)</u>	<u>-</u>	<u>-</u>	<u>(3,127,880)</u>
Net change in fund balance	(15,491)	(959,227)	(737,028)	186,768	(3,048,422)
Fund Balance					
Beginning of year	<u>71,005</u>	<u>3,791,129</u>	<u>6,028,494</u>	<u>4,848,577</u>	<u>3,048,422</u>
End of year	<u>\$ 55,514</u>	<u>\$ 2,831,902</u>	<u>\$ 5,291,466</u>	<u>\$ 5,035,345</u>	<u>\$ -</u>

(Continued)

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

(Continued)

	District Court Special Filing Fees	Justice Court Special Filing Fees	Laughlin Town	Moapa Valley Fire District	Mt. Charleston Fire District
Revenues					
Taxes	\$ -	\$ -	\$ 2,655,009	\$ -	\$ 324,913
Special assessments	-	-	-	-	-
Licenses and permits	-	-	1,110,205	-	-
Intergovernmental revenue	-	-	6,503,103	771,189	146,963
Charges for services	7,069,380	1,404,248	-	(35,114)	-
Fines and forfeitures	-	-	-	-	-
Interest	41,725	6,728	54,401	24,362	2,534
Other	10,562	-	13,081	5,840	-
Total revenues	<u>7,121,667</u>	<u>1,410,976</u>	<u>10,335,799</u>	<u>766,277</u>	<u>474,410</u>
Expenditures					
Salaries and wages	3,113,343	-	5,074,854	66,280	-
Employee benefits	1,745,073	-	2,309,209	17,656	-
Services and supplies	1,964,415	-	695,179	263,170	1,219,668
Capital outlay	195,833	-	-	39,777	-
Total expenditures	<u>7,018,664</u>	<u>-</u>	<u>8,079,242</u>	<u>386,883</u>	<u>1,219,668</u>
Excess (deficiency) of revenues over (under) expenditures	<u>103,003</u>	<u>1,410,976</u>	<u>2,256,557</u>	<u>379,394</u>	<u>(745,258)</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	-	-	-	700,000
Transfers to other funds	-	-	(2,262,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(2,262,000)</u>	<u>-</u>	<u>700,000</u>
Net change in fund balance	103,003	1,410,976	(5,443)	379,394	(45,258)
Fund Balance					
Beginning of year	<u>3,163,773</u>	<u>-</u>	<u>7,605,418</u>	<u>3,657,826</u>	<u>332,001</u>
End of year	<u>\$ 3,266,776</u>	<u>\$ 1,410,976</u>	<u>\$ 7,599,975</u>	<u>\$ 4,037,220</u>	<u>\$ 286,743</u>

(Continued)

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

(Continued)

	Totals	
	2014	2013
Revenues		
Taxes	\$ 88,858,887	\$ 89,030,773
Special assessments	1,166,947	1,083,254
Licenses and permits	21,891,683	21,896,069
Intergovernmental revenue	302,251,576	288,225,701
Charges for services	25,032,405	23,485,568
Fines and forfeitures	3,487,130	3,241,837
Interest	5,043,864	1,077,477
Other	10,445,095	9,415,031
Total revenues	<u>458,177,587</u>	<u>437,455,710</u>
Expenditures		
Salaries and wages	119,852,898	111,526,678
Employee benefits	55,291,642	51,714,017
Services and supplies	257,462,396	258,359,739
Capital outlay	11,780,803	15,191,595
Total expenditures	<u>444,387,739</u>	<u>436,792,029</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,789,848</u>	<u>663,681</u>
Other Financing Sources (Uses)		
Transfers from other funds	85,965,311	74,315,159
Transfers to other funds	<u>(83,276,859)</u>	<u>(88,762,312)</u>
Total other financing sources (uses)	<u>2,688,452</u>	<u>(14,447,153)</u>
Net change in fund balance	16,478,300	(13,783,472)
Fund Balance		
Beginning of year	<u>433,930,254</u>	<u>447,713,726</u>
End of year	<u>\$ 450,408,554</u>	<u>\$ 433,930,254</u>

Clark County, Nevada
Special Revenue Funds
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)

HUD and State Housing Grants	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ 61,145,959	\$ 21,161,204	\$ (39,984,755)	\$ 23,570,637
Interest	3,521	42,409	38,888	10,937
Total revenues	<u>61,149,480</u>	<u>21,203,613</u>	<u>(39,945,867)</u>	<u>23,581,574</u>
Expenditures				
Salaries and wages	1,324,146	640,040	(684,106)	668,660
Employee benefits	531,187	257,084	(274,103)	253,813
Services and supplies	59,140,477	17,943,122	(41,197,355)	19,525,733
Total expenditures	<u>60,995,810</u>	<u>18,840,246</u>	<u>(42,155,564)</u>	<u>20,448,206</u>
Other financing uses				
Transfers to other funds	3,943,750	3,045,894	(897,856)	5,191,672
Total expenditures and other financing uses	<u>64,939,560</u>	<u>21,886,140</u>	<u>(43,053,420)</u>	<u>25,639,878</u>
Net change in fund balance	(3,790,080)	(682,527)	3,107,553	(2,058,304)
Fund balance				
Beginning of year	<u>3,790,080</u>	<u>1,731,776</u>	<u>(2,058,304)</u>	<u>3,790,080</u>
End of year	<u>\$ -</u>	<u>\$ 1,049,249</u>	<u>\$ 1,049,249</u>	<u>\$ 1,731,776</u>

Road	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ 22,872,443	\$ 24,205,217	\$ 1,332,774	\$ 22,920,078
Charges for services	2,110,000	1,451,785	(658,215)	2,379,401
Interest	15,000	283,937	268,937	50,854
Other	90,000	365,586	275,586	231,127
Total revenues	<u>25,087,443</u>	<u>26,306,525</u>	<u>1,219,082</u>	<u>25,581,460</u>
Other financing sources				
Transfers from other funds	1,013,779	1,013,779	-	984,251
Total revenues and other financing sources	<u>26,101,222</u>	<u>27,320,304</u>	<u>1,219,082</u>	<u>26,565,711</u>
Expenditures				
Salaries and wages	10,377,323	10,124,926	(252,397)	10,057,764
Employee benefits	5,575,540	5,456,074	(119,466)	5,116,696
Services and supplies	15,131,448	10,245,833	(4,885,615)	7,976,280
Capital outlay	8,983,659	1,815,834	(7,167,825)	3,076,539
Total expenditures	<u>40,067,970</u>	<u>27,642,667</u>	<u>(12,425,303)</u>	<u>26,227,279</u>
Net change in fund balance	(13,966,748)	(322,363)	13,644,385	338,432
Fund balance				
Beginning of year	<u>25,360,500</u>	<u>28,442,818</u>	<u>3,082,318</u>	<u>28,104,386</u>
End of year	<u>\$ 11,393,752</u>	<u>\$ 28,120,455</u>	<u>\$ 16,726,703</u>	<u>\$ 28,442,818</u>

Clark County, Nevada
Special Revenue Funds
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)

County Grants	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ 30,816,067	\$ 25,749,031	\$ (5,067,036)	\$ 24,902,746
Interest	61,846	294,154	232,308	60,972
Other	50,000	6,651	(43,349)	63,326
Total revenues	30,927,913	26,049,836	(4,878,077)	25,027,044
Other financing sources				
Transfers from other funds	10,745,776	10,693,027	(52,749)	5,772,402
Total revenues and other financing sources	41,673,689	36,742,863	(4,930,826)	30,799,446
Expenditures				
Salaries and wages	7,222,889	9,798,980	2,576,091	5,941,187
Employee benefits	2,737,766	2,206,517	(531,249)	1,905,816
Services and supplies	50,337,749	21,831,867	(28,505,882)	25,049,915
Capital outlay	2,785,934	599,889	(2,186,045)	411,262
Total expenditures	63,084,338	34,437,253	(28,647,085)	33,308,180
Net change in fund balance	(21,410,649)	2,305,610	23,716,259	(2,508,734)
Fund balance				
Beginning of year	21,410,649	20,607,249	(803,400)	23,115,983
End of year	\$ -	\$ 22,912,859	\$ 22,912,859	\$ 20,607,249

Cooperative Extension	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 5,139,532	\$ 5,246,198	\$ 106,666	\$ 5,251,925
Intergovernmental revenue	-	-	-	27,611
Interest	8,250	102,515	94,265	22,480
Total revenues	5,147,782	5,348,713	200,931	5,302,016
Expenditures				
Services and supplies	12,889,269	4,138,958	(8,750,311)	8,102,138
Net change in fund balance	(7,741,487)	1,209,755	8,951,242	(2,800,122)
Fund balance				
Beginning of year	7,741,487	8,623,433	881,946	11,423,555
End of year	\$ -	\$ 9,833,188	\$ 9,833,188	\$ 8,623,433

LVMPD Forfeitures	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Fines and forfeitures	\$ 1,700,000	\$ 1,744,603	\$ 44,603	\$ 1,142,509
Interest	74,000	99,538	25,538	19,837
Total revenues	1,774,000	1,844,141	70,141	1,162,346
Other financing sources				
Transfers from other funds	513,145	366,493	(146,652)	408,324
Total revenues and other financing sources	2,287,145	2,210,634	(76,511)	1,570,670
Expenditures				
Services and supplies	2,828,494	305,903	(2,522,591)	557,435
Capital outlay	8,514,000	1,695,858	(6,818,142)	439,281
Total expenditures	11,342,494	2,001,761	(9,340,733)	996,716
Net change in fund balance	(9,055,349)	208,873	9,264,222	573,954
Fund balance				
Beginning of year	9,226,775	9,226,775	-	8,652,821
End of year	\$ 171,426	\$ 9,435,648	\$ 9,264,222	\$ 9,226,775

Clark County, Nevada
Special Revenue Funds
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)

Detention Services *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Charges for services	\$ 1,807,500	\$ 5,998,084	\$ 4,190,584	\$ 5,623,299
Interest	65,000	471,884	406,884	66,710
Other	1,325,000	795,952	(529,048)	240,831
Total revenues	3,197,500	7,265,920	4,068,420	5,930,840
Other financing sources				
Transfers from other funds	156,000,000	156,000,000	-	156,000,000
Total revenues and other financing sources	159,197,500	163,265,920	4,068,420	161,930,840
Expenditures				
Salaries and wages	84,779,402	89,364,793	4,585,391	86,353,130
Employee benefits	54,639,728	44,280,227	(10,359,501)	39,969,958
Services and supplies	36,736,914	34,595,545	(2,141,369)	33,139,737
Capital outlay	2,587,849	916,208	(1,671,641)	437,116
Total expenditures	178,743,893	169,156,773	(9,587,120)	159,899,941
Net change in fund balance	(19,546,393)	(5,890,853)	13,655,540	2,030,899
Fund balance				
Beginning of year	24,809,021	35,461,706	10,652,685	33,430,807
End of year	\$ 5,262,628	\$ 29,570,853	\$ 24,308,225	\$ 35,461,706

Forensic Services	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ 380,000	\$ 1,025,284	\$ 645,284	\$ 470,801
Charges for services	200,000	240,048	40,048	241,265
Interest	10,000	21,715	11,715	4,295
Total revenues	590,000	1,287,047	697,047	716,361
Expenditures				
Salaries and wages	432,000	103,421	(328,579)	67,409
Employee benefits	168,000	-	(168,000)	-
Services and supplies	1,300,000	840,815	(459,185)	611,789
Capital outlay	600,000	12,093	(587,907)	38,845
Total expenditures	2,500,000	956,329	(1,543,671)	718,043
Net change in fund balance	(1,910,000)	330,718	2,240,718	(1,682)
Fund balance				
Beginning of year	2,031,744	1,965,062	(66,682)	1,966,744
End of year	\$ 121,744	\$ 2,295,780	\$ 2,174,036	\$ 1,965,062

* Reported as a special revenue fund for budgetary purposes only.

Clark County, Nevada
Special Revenue Funds
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)

General Purpose	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Licenses and permits	\$ 8,505,000	\$ 8,378,705	\$ (126,295)	\$ 8,227,929
Intergovernmental revenue	-	1,465,326	1,465,326	-
Charges for services	1,793,399	2,170,341	376,942	1,730,188
Fines and forfeitures	20,000	56,100	36,100	23,300
Interest	22,250	94,412	72,162	21,431
Other	250,101	231,916	(18,185)	341,157
Total revenues	10,590,750	12,396,800	1,806,050	10,344,005
Other financing sources				
Transfers from other funds	1,333,000	953,256	(379,744)	98,000
Total revenues and other financing sources	11,923,750	13,350,056	1,426,306	10,442,005
Expenditures				
Salaries and wages	1,578,633	1,436,798	(141,835)	1,163,316
Employee benefits	754,513	685,475	(69,038)	566,017
Services and supplies	15,495,361	8,873,074	(6,622,287)	8,118,825
Capital outlay	730,000	390,416	(339,584)	384,268
Total expenditures	18,558,507	11,385,763	(7,172,744)	10,232,426
Other financing uses				
Transfers to other funds	400,000	400,000	-	-
Total expenditures and other financing uses	18,958,507	11,785,763	(7,172,744)	10,232,426
Net change in fund balance	(7,034,757)	1,564,293	8,599,050	209,579
Fund balance				
Beginning of year	7,034,757	7,142,566	107,809	6,932,987
End of year	\$ -	\$ 8,706,859	\$ 8,706,859	\$ 7,142,566

Subdivision Park Fees	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Licenses and permits	\$ 2,533,000	\$ 3,151,931	\$ 618,931	\$ 3,273,152
Interest	23,787	264,719	240,932	63,306
Other	165,000	321,776	156,776	209,300
Total revenues	2,721,787	3,738,426	1,016,639	3,545,758
Expenditures				
Services and supplies	2,359,463	434,672	(1,924,791)	9,743
Total expenditures	2,359,463	434,672	(1,924,791)	9,743
Other financing uses				
Transfers to other funds	21,923,844	1,138,708	(20,785,136)	12,420,395
Total expenditures and other financing uses	24,283,307	1,573,380	(22,709,927)	12,430,138
Net change in fund balance	(21,561,520)	2,165,046	23,726,566	(8,884,380)
Fund balance				
Beginning of year	21,561,520	11,441,717	(10,119,803)	20,326,097
End of year	\$ -	\$ 13,606,763	\$ 13,606,763	\$ 11,441,717

Clark County, Nevada
Special Revenue Funds
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)

Master Transportation Plan *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes				
Room tax	\$ 46,610,299	\$ 46,674,085	\$ 63,786	\$ 42,523,311
Licenses and permits				
New development fees	11,124,668	11,124,668	-	8,432,802
Intergovernmental revenue				
Sales and use tax	170,297,996	170,297,996	-	159,009,216
Motor vehicle privilege tax	49,811,102	49,811,102	-	47,054,220
Motor vehicle fuel tax	43,879,216	43,879,217	1	36,325,415
Aviation fuel tax	15,428,000	13,851,570	(1,576,430)	15,024,160
Interest	100,000	430,317	330,317	(17,811)
Total revenues	337,251,281	336,068,955	(1,182,326)	308,351,313
Expenditures				
Contributions to other local governments	226,051,587	226,051,584	(3)	205,609,334
Total expenditures	226,051,587	226,051,584	(3)	205,609,334
Other financing uses				
Transfers to other funds	111,199,694	110,017,371	(1,182,323)	102,741,979
Total expenditures and other financing uses	337,251,281	336,068,955	(1,182,326)	308,351,313
Net change in fund balance	-	-	-	-
Fund balance				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

Special Ad Valorem Distribution	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 26,230,394	\$ 26,230,393	\$ (1)	\$ 26,259,490
Interest	66,677	66,677	-	31,347
Total revenues	26,297,071	26,297,070	(1)	26,290,837
Expenditures				
Services and supplies	19,232,108	19,232,108	-	18,720,891
Total expenditures	19,232,108	19,232,108	-	18,720,891
Other financing uses				
Transfers to other funds	7,064,963	7,064,962	(1)	7,569,946
Total expenditures and other financing uses	26,297,071	26,297,070	(1)	26,290,837
Net change in fund balance	-	-	-	-
Fund balance				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

Law Library	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Charges for services	\$ 873,900	\$ 1,021,250	\$ 147,350	\$ 902,843
Fines and forfeitures	-	20,673	20,673	28,081
Interest	30,500	5,620	(24,880)	439
Total revenues	904,400	1,047,543	143,143	931,363
Expenditures				
Salaries and wages	334,980	248,898	(86,082)	402,128
Employee benefits	174,640	128,188	(46,452)	149,193
Services and supplies	598,630	554,745	(43,885)	332,843
Total expenditures	1,108,250	931,831	(176,419)	884,164
Net change in fund balance	(203,850)	115,712	319,562	47,199
Fund balance				
Beginning of year	303,850	368,596	64,746	321,397
End of year	\$ 100,000	\$ 484,308	\$ 384,308	\$ 368,596

* Reported as a special revenue fund for budgetary purposes only.

Clark County, Nevada
Special Revenue Funds
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)

Court Education Program *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ 749,749	\$ 500,466	\$ (249,283)	\$ 236,570
Charges for services	1,102,571	961,321	(141,250)	580,048
Interest	-	6,483	6,483	996
Other	-	143	143	27
Total revenues	<u>1,852,320</u>	<u>1,468,413</u>	<u>(383,907)</u>	<u>817,641</u>
Other financing sources				
Transfers from other funds	-	400,000	400,000	-
Total revenues and other financing sources	<u>1,852,320</u>	<u>1,868,413</u>	<u>16,093</u>	<u>817,641</u>
Expenditures				
Salaries and wages	665,831	391,764	(274,067)	493,074
Employee benefits	372,686	196,435	(176,251)	241,095
Services and supplies	854,590	495,714	(358,876)	219,711
Total expenditures	<u>1,893,107</u>	<u>1,083,913</u>	<u>(809,194)</u>	<u>953,880</u>
Other financing uses				
Transfers to other funds	-	-	-	222,526
Total expenditures and other financing uses	<u>1,893,107</u>	<u>1,083,913</u>	<u>(809,194)</u>	<u>1,176,406</u>
Net change in fund balance	(40,787)	784,500	825,287	(358,765)
Fund balance				
Beginning of year	<u>219,621</u>	<u>366,366</u>	<u>146,745</u>	<u>725,131</u>
End of year	<u>\$ 178,834</u>	<u>\$ 1,150,866</u>	<u>\$ 972,032</u>	<u>\$ 366,366</u>

Citizen Review Board Administration *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ 86,178	\$ 84,862	\$ (1,316)	\$ 81,688
Interest	70	360	290	199
Total revenues	<u>86,248</u>	<u>85,222</u>	<u>(1,026)</u>	<u>81,887</u>
Other financing sources				
Transfers from other funds	144,759	144,759	-	137,355
Total revenues and other financing sources	<u>231,007</u>	<u>229,981</u>	<u>(1,026)</u>	<u>219,242</u>
Expenditures				
Salaries and wages	149,475	151,887	2,412	142,830
Employee benefits	54,921	54,698	(223)	50,733
Services and supplies	29,677	24,611	(5,066)	22,914
Total expenditures	<u>234,073</u>	<u>231,196</u>	<u>(2,877)</u>	<u>216,477</u>
Net change in fund balance	(3,066)	(1,215)	1,851	2,765
Fund balance				
Beginning of year	<u>24,593</u>	<u>27,992</u>	<u>3,399</u>	<u>25,227</u>
End of year	<u>\$ 21,527</u>	<u>\$ 26,777</u>	<u>\$ 5,250</u>	<u>\$ 27,992</u>

* Reported as a special revenue fund for budgetary purposes only.

Clark County, Nevada
Special Revenue Funds
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)

Justice Court Administrative Assessment	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ 3,376,400	\$ 3,208,318	\$ (168,082)	\$ 3,619,011
Interest	8,560	130,045	121,485	23,114
Other	-	9,568	9,568	1,679
Total revenues	<u>3,384,960</u>	<u>3,347,931</u>	<u>(37,029)</u>	<u>3,643,804</u>
Expenditures				
Services and supplies	11,781,583	1,267,689	(10,513,894)	841,144
Capital outlay	1,273,898	449,951	(823,947)	159,524
Total expenditures	<u>13,055,481</u>	<u>1,717,640</u>	<u>(11,337,841)</u>	<u>1,000,668</u>
Other financing uses				
Transfers to other funds	2,161,275	2,161,275	-	2,121,575
Total expenditures and other financing uses	<u>15,216,756</u>	<u>3,878,915</u>	<u>(11,337,841)</u>	<u>3,122,243</u>
Net change in fund balance	(11,831,796)	(530,984)	11,300,812	521,561
Fund balance				
Beginning of year	<u>11,831,796</u>	<u>12,311,449</u>	<u>479,653</u>	<u>11,789,888</u>
End of year	<u>\$ -</u>	<u>\$ 11,780,465</u>	<u>\$ 11,780,465</u>	<u>\$ 12,311,449</u>

Specialty Courts	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ 3,652,468	\$ 3,167,790	\$ (484,678)	\$ 3,312,654
Charges for services	300,000	389,289	89,289	297,629
Interest	2,118	17,341	15,223	5,237
Total revenues	<u>3,954,586</u>	<u>3,574,420</u>	<u>(380,166)</u>	<u>3,615,520</u>
Other financing sources				
Transfers from other funds	100,000	115,000	15,000	322,526
Total revenues and other financing sources	<u>4,054,586</u>	<u>3,689,420</u>	<u>(365,166)</u>	<u>3,938,046</u>
Expenditures				
Salaries and wages	326,033	295,272	(30,761)	319,483
Employee benefits	167,705	132,576	(35,129)	136,933
Services and supplies	3,680,941	2,989,268	(691,673)	3,336,664
Total expenditures	<u>4,174,679</u>	<u>3,417,116</u>	<u>(757,563)</u>	<u>3,793,080</u>
Net change in fund balance	(120,093)	272,304	392,397	144,966
Fund balance				
Beginning of year	<u>520,569</u>	<u>765,991</u>	<u>245,422</u>	<u>621,025</u>
End of year	<u>\$ 400,476</u>	<u>\$ 1,038,295</u>	<u>\$ 637,819</u>	<u>\$ 765,991</u>

Clark County, Nevada
Special Revenue Funds
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)

District Attorney Family Support	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ 21,018,957	\$ 18,331,386	\$ (2,687,571)	\$ 17,940,099
Charges for services	423,904	389,034	(34,870)	374,931
Interest	20,415	18,235	(2,180)	1,511
Other	2,000	457	(1,543)	998
Total revenues	<u>21,465,276</u>	<u>18,739,112</u>	<u>(2,726,164)</u>	<u>18,317,539</u>
Other financing sources				
Transfers from other funds	9,243,543	9,243,543	-	7,358,400
Total revenues and other financing sources	<u>30,708,819</u>	<u>27,982,655</u>	<u>(2,726,164)</u>	<u>25,675,939</u>
Expenditures				
Salaries and wages	15,220,241	14,054,735	(1,165,506)	14,465,256
Employee benefits	6,559,878	5,191,565	(1,368,313)	5,732,321
Services and supplies	9,064,593	5,778,617	(3,285,976)	7,831,083
Capital outlay	14,190	-	(14,190)	-
Total expenditures	<u>30,858,902</u>	<u>25,024,917</u>	<u>(5,833,985)</u>	<u>28,028,660</u>
Net change in fund balance	(150,083)	2,957,738	3,107,821	(2,352,721)
Fund balance				
Beginning of year	<u>1,150,083</u>	<u>252,831</u>	<u>(897,252)</u>	<u>2,605,552</u>
End of year	<u>\$ 1,000,000</u>	<u>\$ 3,210,569</u>	<u>\$ 2,210,569</u>	<u>\$ 252,831</u>

Personnel Service *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Charges for services	\$ 286,850	\$ 285,713	\$ (1,137)	\$ 242,138
Interest	24	(36)	(60)	(26)
Total revenues	<u>286,874</u>	<u>285,677</u>	<u>(1,197)</u>	<u>242,112</u>
Expenditures				
Salaries and wages	186,297	186,560	263	160,423
Employee benefits	98,652	97,192	(1,460)	80,459
Services and supplies	1,925	1,925	-	1,230
Total expenditures	<u>286,874</u>	<u>285,677</u>	<u>(1,197)</u>	<u>242,112</u>
Net change in fund balance	-	-	-	-
Fund balance				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Federal Nuclear Waste Grant *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Interest	\$ 175	\$ 6,032	\$ 5,857	\$ 745
Other	-	-	-	1,823
Total revenues	<u>175</u>	<u>6,032</u>	<u>5,857</u>	<u>2,568</u>
Expenditures				
Salaries and wages	78,678	79,585	907	252,453
Employee benefits	38,573	33,187	(5,386)	64,455
Services and supplies	482,189	6,145	(476,044)	35,155
Total expenditures	<u>599,440</u>	<u>118,917</u>	<u>(480,523)</u>	<u>352,063</u>
Net change in fund balance	(599,265)	(112,885)	486,380	(349,495)
Fund balance				
Beginning of year	<u>599,265</u>	<u>607,831</u>	<u>8,566</u>	<u>957,326</u>
End of year	<u>\$ -</u>	<u>\$ 494,946</u>	<u>\$ 494,946</u>	<u>\$ 607,831</u>

* Reported as a special revenue fund for budgetary purposes only.

Clark County, Nevada
Special Revenue Funds
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)

Wetlands Park	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Interest	\$ 2,327	\$ 33,841	\$ 31,514	\$ 6,414
Expenditures				
Services and supplies	19,175	2,551	(16,624)	16,547
Capital outlay	34,000	29,821	(4,179)	-
Total expenditures	53,175	32,372	(20,803)	16,547
Net change in fund balance	(50,848)	1,469	52,317	(10,133)
Fund balance				
Beginning of year	3,152,626	3,150,320	(2,306)	3,160,453
End of year	\$ 3,101,778	\$ 3,151,789	\$ 50,011	\$ 3,150,320

Boat Safety	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ 50,000	\$ 41,885	\$ (8,115)	\$ 50,633
Interest	29	134	105	76
Total revenues	50,029	42,019	(8,010)	50,709
Expenditures				
Services and supplies	72,710	50,415	(22,295)	50,362
Net change in fund balance	(22,681)	(8,396)	14,285	347
Fund balance				
Beginning of year	22,681	19,257	(3,424)	18,910
End of year	\$ -	\$ 10,861	\$ 10,861	\$ 19,257

District Attorney Check Restitution	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Charges for services	\$ 2,115,200	\$ 3,713,942	\$ 1,598,742	\$ 2,751,863
Interest	46,185	58,292	12,107	9,420
Total revenues	2,161,385	3,772,234	1,610,849	2,761,283
Expenditures				
Salaries and wages	2,352,121	1,590,097	(762,024)	1,685,441
Employee benefits	1,299,371	793,619	(505,752)	803,614
Services and supplies	1,867,229	339,503	(1,527,726)	365,372
Total expenditures	5,518,721	2,723,219	(2,795,502)	2,854,427
Net change in fund balance	(3,357,336)	1,049,015	4,406,351	(93,144)
Fund balance				
Beginning of year	3,909,208	4,994,017	1,084,809	5,087,161
End of year	\$ 551,872	\$ 6,043,032	\$ 5,491,160	\$ 4,994,017

Clark County, Nevada
Special Revenue Funds
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)

Air Quality Management	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Licenses and permits	\$ 8,550,000	\$ 8,332,540	\$ (217,460)	\$ 7,756,478
Intergovernmental revenue	3,162,353	2,869,119	(293,234)	3,213,434
Charges for services	-	19,929	19,929	7,543
Fines and forfeitures	17,500	34,500	17,000	17,500
Interest	25,500	87,683	62,183	13,711
Other	-	31,830	31,830	56,693
Total revenues	<u>11,755,353</u>	<u>11,375,601</u>	<u>(379,752)</u>	<u>11,065,359</u>
Expenditures				
Salaries and wages	7,178,175	5,553,519	(1,624,656)	6,016,878
Employee benefits	3,367,653	2,628,249	(739,404)	2,595,101
Services and supplies	5,759,101	1,462,134	(4,296,967)	2,156,828
Capital outlay	131,290	126,794	(4,496)	119,470
Total expenditures	<u>16,436,219</u>	<u>9,770,696</u>	<u>(6,665,523)</u>	<u>10,888,277</u>
Net change in fund balance	(4,680,866)	1,604,905	6,285,771	177,082
Fund balance				
Beginning of year	<u>6,276,390</u>	<u>6,030,423</u>	<u>(245,967)</u>	<u>5,853,341</u>
End of year	<u>\$ 1,595,524</u>	<u>\$ 7,635,328</u>	<u>\$ 6,039,804</u>	<u>\$ 6,030,423</u>

Air Quality Transportation Tax	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ 6,391,772	\$ 7,049,073	\$ 657,301	\$ 6,360,369
Interest	64,260	161,291	97,031	24,660
Other	-	-	-	571
Total revenues	<u>6,456,032</u>	<u>7,210,364</u>	<u>754,332</u>	<u>6,385,600</u>
Expenditures				
Salaries and wages	2,257,467	1,800,876	(456,591)	1,587,565
Employee benefits	1,134,220	917,692	(216,528)	791,967
Services and supplies	14,883,022	701,576	(14,181,446)	686,654
Capital outlay	825,291	514,680	(310,611)	381,022
Total expenditures	<u>19,100,000</u>	<u>3,934,824</u>	<u>(15,165,176)</u>	<u>3,447,208</u>
Net change in fund balance	(12,643,968)	3,275,540	15,919,508	2,938,392
Fund balance				
Beginning of year	<u>14,467,199</u>	<u>15,358,986</u>	<u>891,787</u>	<u>12,420,594</u>
End of year	<u>\$ 1,823,231</u>	<u>\$ 18,634,526</u>	<u>\$ 16,811,295</u>	<u>\$ 15,358,986</u>

Technology Fees *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Interest	\$ 1,830	\$ 32,996	\$ 31,166	\$ 4,325
Total revenues	<u>1,830</u>	<u>32,996</u>	<u>31,166</u>	<u>4,325</u>
Other financing sources				
Transfers from other funds	2,296,000	2,276,402	(19,598)	2,157,689
Total revenues and other financing sources	<u>2,297,830</u>	<u>2,309,398</u>	<u>11,568</u>	<u>2,162,014</u>
Expenditures				
Salaries and wages	586,562	602,846	16,284	535,961
Employee benefits	303,402	298,703	(4,699)	268,925
Services and supplies	4,678,682	1,996,337	(2,682,345)	1,936,488
Capital outlay	273,708	51,297	(222,411)	38,414
Total expenditures	<u>5,842,354</u>	<u>2,949,183</u>	<u>(2,893,171)</u>	<u>2,779,788</u>
Net change in fund balance	(3,544,524)	(639,785)	2,904,739	(617,774)
Fund balance				
Beginning of year	<u>3,544,524</u>	<u>3,429,320</u>	<u>(115,204)</u>	<u>4,047,094</u>
End of year	<u>\$ -</u>	<u>\$ 2,789,535</u>	<u>\$ 2,789,535</u>	<u>\$ 3,429,320</u>

* Reported as a special revenue fund for budgetary purposes only.

Clark County, Nevada
Special Revenue Funds
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)

Entitlements	2014		Variance	2013
	Final Budget	Actual		Actual
Revenues				
Intergovernmental revenue	\$ 10,802,000	\$ 21,705,092	\$ 10,903,092	\$ 18,345,969
Interest	14,462	443,978	429,516	73,338
Other	-	320,707	320,707	283,206
Total revenues	<u>10,816,462</u>	<u>22,469,777</u>	<u>11,653,315</u>	<u>18,702,513</u>
Expenditures				
Salaries and wages	9,479,624	8,047,130	(1,432,494)	4,979,035
Employee benefits	3,692,748	3,026,780	(665,968)	2,494,193
Services and supplies	28,469,251	6,021,346	(22,447,905)	3,853,440
Capital outlay	1,109,256	773,868	(335,388)	1,489,388
Total expenditures	<u>42,750,879</u>	<u>17,869,124</u>	<u>(24,881,755)</u>	<u>12,816,056</u>
Other financing uses				
Transfers to other funds	307,183	269,434	(37,749)	308,528
Total expenditures and other financing uses	<u>43,058,062</u>	<u>18,138,558</u>	<u>(24,919,504)</u>	<u>13,124,584</u>
Net change in fund balance	(32,241,600)	4,331,219	36,572,819	5,577,929
Fund balance				
Beginning of year	<u>33,336,465</u>	<u>43,776,041</u>	<u>10,439,576</u>	<u>38,198,112</u>
End of year	<u>\$ 1,094,865</u>	<u>\$ 48,107,260</u>	<u>\$ 47,012,395</u>	<u>\$ 43,776,041</u>

Police Sales Tax Distribution	2014		Variance	2013
	Final Budget	Actual		Actual
Revenues				
Intergovernmental revenue	\$ 85,222,831	\$ 85,213,574	\$ (9,257)	\$ 79,529,563
Interest	12,525	21,782	9,257	10,071
Total revenues	<u>85,235,356</u>	<u>85,235,356</u>	<u>-</u>	<u>79,539,634</u>
Expenditures				
Services and supplies	22,355,143	22,355,143	-	21,061,068
Total expenditures	<u>22,355,143</u>	<u>22,355,143</u>	<u>-</u>	<u>21,061,068</u>
Other financing uses				
Transfers to other funds	62,880,213	62,880,213	-	58,478,566
Total expenditures and other financing uses	<u>85,235,356</u>	<u>85,235,356</u>	<u>-</u>	<u>79,539,634</u>
Net change in fund balance	-	-	-	-
Fund balance				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LVMPD Police Sales Tax	2014		Variance	2013
	Final Budget	Actual		Actual
Revenues				
Interest	\$ 850,000	\$ 1,347,101	\$ 497,101	\$ 222,707
Other	10,355	80,085	69,730	62,120
Total revenues	<u>860,355</u>	<u>1,427,186</u>	<u>566,831</u>	<u>284,827</u>
Other financing sources				
Transfers from other funds	61,567,000	62,880,213	1,313,213	58,478,566
Total revenues and other financing sources	<u>62,427,355</u>	<u>64,307,399</u>	<u>1,880,044</u>	<u>58,763,393</u>
Expenditures				
Salaries and wages	38,804,985	37,317,690	(1,487,295)	35,361,335
Employee benefits	21,548,640	21,473,121	(75,519)	19,498,189
Services and supplies	4,595,449	4,048,848	(546,601)	4,155,161
Capital outlay	3,879,004	3,879,004	-	208,125
Total expenditures	<u>68,828,078</u>	<u>66,718,663</u>	<u>(2,109,415)</u>	<u>59,222,810</u>
Net change in fund balance	(6,400,723)	(2,411,264)	3,989,459	(459,417)
Fund balance				
Beginning of year	<u>139,294,470</u>	<u>139,294,470</u>	<u>-</u>	<u>139,753,887</u>
End of year	<u>\$ 132,893,747</u>	<u>\$ 136,883,206</u>	<u>\$ 3,989,459</u>	<u>\$ 139,294,470</u>

Clark County, Nevada
Special Revenue Funds
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)

LVMPD Shared State Forfeitures	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Fines and forfeitures	\$ 2,415,000	\$ 1,631,254	\$ (783,746)	\$ 2,030,447
Interest	2,300	8,436	6,136	(687)
Other	210,000	193,201	(16,799)	208,698
Total revenues	<u>2,627,300</u>	<u>1,832,891</u>	<u>(794,409)</u>	<u>2,238,458</u>
Expenditures				
Salaries and wages	69,900	70,653	753	74,180
Employee benefits	24,810	28,268	3,458	21,866
Services and supplies	2,019,445	1,367,477	(651,968)	1,734,088
Total expenditures	<u>2,114,155</u>	<u>1,466,398</u>	<u>(647,757)</u>	<u>1,830,134</u>
Other financing uses				
Transfers to other funds	513,145	366,493	(146,652)	408,324
Total expenditures and other financing uses	<u>2,627,300</u>	<u>1,832,891</u>	<u>(794,409)</u>	<u>2,238,458</u>
Net change in fund balance	-	-	-	-
Fund balance				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fort Mohave Valley Development	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Interest	\$ 8,500	\$ 122,933	\$ 114,433	\$ 23,285
Other	24,390	24,389	(1)	24,390
Total revenues	<u>32,890</u>	<u>147,322</u>	<u>114,432</u>	<u>47,675</u>
Expenditures				
Services and supplies	500,000	54,095	(445,905)	47,071
Total expenditures	<u>500,000</u>	<u>54,095</u>	<u>(445,905)</u>	<u>47,071</u>
Other financing uses				
Transfers to other funds	10,984,910	225,000	(10,759,910)	-
Total expenditures and other financing uses	<u>11,484,910</u>	<u>279,095</u>	<u>(11,205,815)</u>	<u>47,071</u>
Net change in fund balance	(11,452,020)	(131,773)	11,320,247	604
Fund balance				
Beginning of year	<u>11,452,020</u>	<u>11,472,579</u>	<u>20,559</u>	<u>11,471,975</u>
End of year	<u>\$ -</u>	<u>\$ 11,340,806</u>	<u>\$ 11,340,806</u>	<u>\$ 11,472,579</u>

Habitat Conservation	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Licenses and permits	\$ 745,000	\$ 918,302	\$ 173,302	\$ 1,470,035
Intergovernmental revenue	1,560,000	310,503	(1,249,497)	582,289
Charges for services	-	50	50	-
Interest	41,657	614,405	572,748	115,081
Total revenues	<u>2,346,657</u>	<u>1,843,260</u>	<u>(503,397)</u>	<u>2,167,405</u>
Expenditures				
Salaries and wages	1,774,623	844,493	(930,130)	1,079,737
Employee benefits	675,699	420,327	(255,372)	494,986
Services and supplies	50,546,432	1,768,539	(48,777,893)	1,101,827
Capital outlay	23,252	23,252	-	37,980
Total expenditures	<u>53,020,006</u>	<u>3,056,611</u>	<u>(49,963,395)</u>	<u>2,714,530</u>
Net change in fund balance	(50,673,349)	(1,213,351)	49,459,998	(547,125)
Fund balance				
Beginning of year	<u>54,750,024</u>	<u>57,615,336</u>	<u>2,865,312</u>	<u>58,162,461</u>
End of year	<u>\$ 4,076,675</u>	<u>\$ 56,401,985</u>	<u>\$ 52,325,310</u>	<u>\$ 57,615,336</u>

Clark County, Nevada
Special Revenue Funds
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)

Child Welfare	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ 77,115,782	\$ 79,195,765	\$ 2,079,983	\$ 73,751,882
Charges for services	100,000	117,208	17,208	116,353
Interest	48,756	89,991	41,235	88,638
Other	20,000	24,020	4,020	40,009
Total revenues	<u>77,284,538</u>	<u>79,426,984</u>	<u>2,142,446</u>	<u>73,996,882</u>
Expenditures				
Salaries and wages	18,123,154	17,367,428	(755,726)	16,784,327
Employee benefits	7,699,287	6,835,999	(863,288)	6,365,288
Services and supplies	55,295,936	54,839,234	(456,702)	51,939,665
Total expenditures	<u>81,118,377</u>	<u>79,042,661</u>	<u>(2,075,716)</u>	<u>75,089,280</u>
Net change in fund balance	(3,833,839)	384,323	4,218,162	(1,092,398)
Fund balance				
Beginning of year	<u>4,238,055</u>	<u>4,697,296</u>	<u>459,241</u>	<u>5,789,694</u>
End of year	<u>\$ 404,216</u>	<u>\$ 5,081,619</u>	<u>\$ 4,677,403</u>	<u>\$ 4,697,296</u>

Medical Assistance to Indigent Persons	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 51,395,315	\$ 52,460,590	\$ 1,065,275	\$ 52,518,843
Interest	126,500	182,632	56,132	20,706
Other	-	1,074,588	1,074,588	2,629,217
Total revenues	<u>51,521,815</u>	<u>53,717,810</u>	<u>2,195,995</u>	<u>55,168,766</u>
Expenditures				
Services and supplies	<u>53,576,488</u>	<u>53,351,762</u>	<u>(224,726)</u>	<u>54,758,970</u>
Net change in fund balance	(2,054,673)	366,048	2,420,721	409,796
Fund balance				
Beginning of year	<u>2,054,673</u>	<u>2,054,673</u>	<u>-</u>	<u>1,644,877</u>
End of year	<u>\$ -</u>	<u>\$ 2,420,721</u>	<u>\$ 2,420,721</u>	<u>\$ 2,054,673</u>

Emergency 9-1-1 System	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 1,924,262	\$ 1,941,784	\$ 17,522	\$ 1,942,328
Interest	4,429	4,449	20	976
Total revenues	<u>1,928,691</u>	<u>1,946,233</u>	<u>17,542</u>	<u>1,943,304</u>
Expenditures				
Salaries and wages	1,537,224	1,445,233	(91,991)	1,390,137
Employee benefits	696,721	607,408	(89,313)	559,845
Services and supplies	47,320	47,319	(1)	89,057
Total expenditures	<u>2,281,265</u>	<u>2,099,960</u>	<u>(181,305)</u>	<u>2,039,039</u>
Net change in fund balance	(352,574)	(153,727)	198,847	(95,735)
Fund balance				
Beginning of year	<u>366,907</u>	<u>417,639</u>	<u>50,732</u>	<u>513,374</u>
End of year	<u>\$ 14,333</u>	<u>\$ 263,912</u>	<u>\$ 249,579</u>	<u>\$ 417,639</u>

Clark County, Nevada
Special Revenue Funds
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)

Tax Receiver	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Interest	\$ 2,800	\$ 67,164	\$ 64,364	\$ 5,644
Other	-	5,727,997	5,727,997	3,216,119
Total revenues	<u>2,800</u>	<u>5,795,161</u>	<u>5,792,361</u>	<u>3,221,763</u>
Expenditures				
Services and supplies	5,777,263	3,321,939	(2,455,324)	755,160
Total expenditures	<u>5,777,263</u>	<u>3,321,939</u>	<u>(2,455,324)</u>	<u>755,160</u>
Other financing uses				
Transfers to other funds	100,000	100,000	-	-
Total expenditures and other financing uses	<u>5,877,263</u>	<u>3,421,939</u>	<u>(2,455,324)</u>	<u>755,160</u>
Net change in fund balance	(5,874,463)	2,373,222	8,247,685	2,466,603
Fund balance				
Beginning of year	5,874,463	5,874,463	-	3,407,860
End of year	<u>\$ -</u>	<u>\$ 8,247,685</u>	<u>\$ 8,247,685</u>	<u>\$ 5,874,463</u>

County Donations	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Charges for services	\$ 15,000	\$ 30,366	\$ 15,366	\$ 22,879
Interest	834	14,662	13,828	3,009
Other	8,500	225,533	217,033	244,745
Total revenues	<u>24,334</u>	<u>270,561</u>	<u>246,227</u>	<u>270,633</u>
Other financing sources				
Transfers from other funds	-	-	-	59,563
Total revenues and other financing sources	<u>24,334</u>	<u>270,561</u>	<u>246,227</u>	<u>330,196</u>
Expenditures				
Services and supplies	1,237,193	258,454	(978,739)	134,452
Capital outlay	13,600	13,600	-	136,563
Total expenditures	<u>1,250,793</u>	<u>272,054</u>	<u>(978,739)</u>	<u>271,015</u>
Net change in fund balance	(1,226,459)	(1,493)	1,224,966	59,181
Fund balance				
Beginning of year	1,226,459	1,363,702	137,243	1,304,521
End of year	<u>\$ -</u>	<u>\$ 1,362,209</u>	<u>\$ 1,362,209</u>	<u>\$ 1,363,702</u>

Fire Prevention Bureau *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Charges for services	\$ 3,965,395	\$ 3,953,267	\$ (12,128)	\$ 3,783,089
Interest	3,250	29,405	26,155	1,894
Other	5,000	57,061	52,061	2,408
Total revenues	<u>3,973,645</u>	<u>4,039,733</u>	<u>66,088</u>	<u>3,787,391</u>
Other financing sources				
Transfers from other funds	5,800,000	5,800,000	-	4,000,000
Total revenues and other financing sources	<u>9,773,645</u>	<u>9,839,733</u>	<u>66,088</u>	<u>7,787,391</u>
Expenditures				
Employee benefits	6,198,889	6,039,543	(159,346)	6,016,524
Services and supplies	3,822,157	2,662,343	(1,159,814)	2,563,709
Capital outlay	1,346,361	652,778	(693,583)	609,943
Total expenditures	<u>11,367,407</u>	<u>9,354,664</u>	<u>(2,012,743)</u>	<u>9,190,176</u>
Net change in fund balance	(1,593,762)	485,069	2,078,831	(1,402,785)
Fund balance				
Beginning of year	1,593,762	1,458,489	(135,273)	2,861,274
End of year	<u>\$ -</u>	<u>\$ 1,943,558</u>	<u>\$ 1,943,558</u>	<u>\$ 1,458,489</u>

* Reported as a special revenue fund for budgetary purposes only.

Clark County, Nevada
Special Revenue Funds
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)

LVMPD Seized Funds *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Interest	\$ 5,000	\$ 20,771	\$ 15,771	\$ 5,309
Expenditures				
Services and supplies	2,000	-	(2,000)	678
Total expenditures	2,000	-	(2,000)	678
Other financing uses				
Transfers to other funds	100,000	100,000	-	-
Total expenditures and other financing uses	102,000	100,000	(2,000)	678
Net change in fund balance	(97,000)	(79,229)	17,771	4,631
Fund balance				
Beginning of year	128,798	120,329	(8,469)	115,698
End of year	\$ 31,798	\$ 41,100	\$ 9,302	\$ 120,329

County Licensing Applications *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Licenses and permits	\$ 1,000,000	\$ -	\$ (1,000,000)	\$ -
Interest	14,161	46,125	31,964	12,209
Other	-	120,739	120,739	52,798
Total revenues	1,014,161	166,864	(847,297)	65,007
Expenditures				
Services and supplies	2,188,230	89,434	(2,098,796)	58,385
Total expenditures	2,188,230	89,434	(2,098,796)	58,385
Other financing uses				
Transfers to other funds	110,000	110,000	-	-
Total expenditures and other financing uses	2,298,230	199,434	(2,098,796)	58,385
Net change in fund balance	(1,284,069)	(32,570)	1,251,499	6,622
Fund balance				
Beginning of year	1,284,069	1,316,122	32,053	1,309,500
End of year	\$ -	\$ 1,283,552	\$ 1,283,552	\$ 1,316,122

Satellite Detention Center *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Interest	\$ 85,000	\$ 176,630	\$ 91,630	\$ 26,739
Total revenues	85,000	176,630	91,630	26,739
Other financing sources				
Transfers from other funds	8,000,000	10,000,000	2,000,000	8,000,000
Total revenues and other financing sources	8,085,000	10,176,630	2,091,630	8,026,739
Expenditures				
Services and supplies	13,475,069	8,667,041	(4,808,028)	7,785,513
Capital outlay	8,000	7,931	(69)	12,028,806
Interest	12,690,384	12,630,246	(60,138)	
Total expenditures	26,173,453	21,305,218	(4,868,235)	19,814,319
Net change in fund balance	(18,088,453)	(11,128,588)	6,959,865	(11,787,580)
Fund balance				
Beginning of year	24,100,885	24,800,334	699,449	36,587,914
End of year	\$ 6,012,432	\$ 13,671,746	\$ 7,659,314	\$ 24,800,334

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Clark County, Nevada
Special Revenue Funds
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)

Special Improvement District Administration *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Charges for services	\$ 452,000	\$ 389,362	\$ (62,638)	\$ 519,141
Interest	822	9,280	8,458	1,643
Other	-	-	-	1,806
Total revenues	<u>452,822</u>	<u>398,642</u>	<u>(54,180)</u>	<u>522,590</u>
Expenditures				
Salaries and wages	385,116	283,712	(101,404)	243,663
Employee benefits	223,123	158,883	(64,240)	130,357
Services and supplies	476,818	11	(476,807)	27
Total expenditures	<u>1,085,057</u>	<u>442,606</u>	<u>(642,451)</u>	<u>374,047</u>
Net change in fund balance	(632,235)	(43,964)	588,271	148,543
Fund balance				
Beginning of year	<u>732,282</u>	<u>983,237</u>	<u>250,955</u>	<u>834,694</u>
End of year	<u>\$ 100,047</u>	<u>\$ 939,273</u>	<u>\$ 839,226</u>	<u>\$ 983,237</u>

Special Assessment Maintenance	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Special assessments	\$ 1,199,772	\$ 1,166,947	\$ (32,825)	\$ 1,083,254
Interest	2,210	27,656	25,446	5,841
Other	-	85	85	-
Total revenues	<u>1,201,982</u>	<u>1,194,688</u>	<u>(7,294)</u>	<u>1,089,095</u>
Expenditures				
Services and supplies	<u>2,559,209</u>	<u>1,045,572</u>	<u>(1,513,637)</u>	<u>1,008,986</u>
Net change in fund balance	(1,357,227)	149,116	1,506,343	80,109
Fund balance				
Beginning of year	<u>1,357,227</u>	<u>2,384,144</u>	<u>1,026,917</u>	<u>2,304,035</u>
End of year	<u>\$ -</u>	<u>\$ 2,533,260</u>	<u>\$ 2,533,260</u>	<u>\$ 2,384,144</u>

Veterinary Services	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Charges for services	\$ 62,200	\$ 84,995	\$ 22,795	\$ 86,941
Interest	81	462	381	(161)
Other	35,000	39,776	4,776	27,711
Total revenues	<u>97,281</u>	<u>125,233</u>	<u>27,952</u>	<u>114,491</u>
Expenditures				
Salaries and wages	12,200	11,751	(449)	11,898
Employee benefits	311	300	(11)	303
Services and supplies	158,541	128,673	(29,868)	134,770
Total expenditures	<u>171,052</u>	<u>140,724</u>	<u>(30,328)</u>	<u>146,971</u>
Net change in fund balance	(73,771)	(15,491)	58,280	(32,480)
Fund balance				
Beginning of year	<u>73,771</u>	<u>71,005</u>	<u>(2,766)</u>	<u>103,485</u>
End of year	<u>\$ -</u>	<u>\$ 55,514</u>	<u>\$ 55,514</u>	<u>\$ 71,005</u>

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Clark County, Nevada
Special Revenue Funds
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)

Justice Court Bail	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Charges for services	\$ 6,200,000	\$ 4,844,368	\$ (1,355,632)	\$ 5,694,128
Interest	13,000	51,001	38,001	27,564
Total revenues	<u>6,213,000</u>	<u>4,895,369</u>	<u>(1,317,631)</u>	<u>5,721,692</u>
Expenditures				
Services and supplies	10,907,801	5,619,596	(5,288,205)	6,218,014
Total expenditures	<u>10,907,801</u>	<u>5,619,596</u>	<u>(5,288,205)</u>	<u>6,218,014</u>
Other financing uses				
Transfers to other funds	235,000	235,000	-	-
Total expenditures and other financing uses	<u>11,142,801</u>	<u>5,854,596</u>	<u>(5,288,205)</u>	<u>6,218,014</u>
Net change in fund balance	(4,929,801)	(959,227)	3,970,574	(496,322)
Fund balance				
Beginning of year	<u>4,929,801</u>	<u>3,791,129</u>	<u>(1,138,672)</u>	<u>4,287,451</u>
End of year	<u>\$ -</u>	<u>\$ 2,831,902</u>	<u>\$ 2,831,902</u>	<u>\$ 3,791,129</u>

Southern Nevada Area Communications Council	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Interest	\$ 24,825	\$ 59,634	\$ 34,809	\$ 10,717
Other	1,586,375	1,275,371	(311,004)	1,668,608
Total revenues	<u>1,611,200</u>	<u>1,335,005</u>	<u>(276,195)</u>	<u>1,679,325</u>
Expenditures				
Salaries and wages	219,155	198,846	(20,309)	156,759
Employee benefits	105,885	99,824	(6,061)	70,210
Services and supplies	740,910	553,230	(187,680)	671,850
Capital outlay	6,503,566	1,220,133	(5,283,433)	1,295,200
Total expenditures	<u>7,569,516</u>	<u>2,072,033</u>	<u>(5,497,483)</u>	<u>2,194,019</u>
Net change in fund balance	(5,958,316)	(737,028)	5,221,288	(514,694)
Fund balance				
Beginning of year	<u>5,958,316</u>	<u>6,028,494</u>	<u>70,178</u>	<u>6,543,188</u>
End of year	<u>\$ -</u>	<u>\$ 5,291,466</u>	<u>\$ 5,291,466</u>	<u>\$ 6,028,494</u>

Court Collection Fees	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Charges for services	\$ 1,865,600	\$ 2,121,286	\$ 255,686	\$ 2,053,017
Interest	3,334	55,115	51,781	9,241
Other	52,500	462,076	409,576	71,746
Total revenues	<u>1,921,434</u>	<u>2,638,477</u>	<u>717,043</u>	<u>2,134,004</u>
Expenditures				
Salaries and wages	711,500	650,948	(60,552)	596,841
Employee benefits	332,370	330,752	(1,618)	297,576
Services and supplies	5,132,061	1,470,009	(3,662,052)	2,386,803
Total expenditures	<u>6,175,931</u>	<u>2,451,709</u>	<u>(3,724,222)</u>	<u>3,281,220</u>
Net change in fund balance	(4,254,497)	186,768	4,441,265	(1,147,216)
Fund balance				
Beginning of year	<u>4,254,497</u>	<u>4,848,577</u>	<u>594,080</u>	<u>5,995,793</u>
End of year	<u>\$ -</u>	<u>\$ 5,035,345</u>	<u>\$ 5,035,345</u>	<u>\$ 4,848,577</u>

Clark County, Nevada
Special Revenue Funds
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)

In-Transit *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Charges for services	\$ -	\$ -	\$ -	\$ 5,604
Interest	111,794	386,171	274,377	317,562
Other	-	362,830	362,830	382,381
Total revenues	<u>111,794</u>	<u>749,001</u>	<u>637,207</u>	<u>705,547</u>
Expenditures				
Services and supplies	4,575,536	-	(4,575,536)	1,975,285
Total expenditures	<u>4,575,536</u>	<u>-</u>	<u>(4,575,536)</u>	<u>1,975,285</u>
Other financing uses				
Transfers to other funds	714,025	235,000	(479,025)	2,340,905
Total expenditures and other financing uses	<u>5,289,561</u>	<u>235,000</u>	<u>(5,054,561)</u>	<u>4,316,190</u>
Net change in fund balance	(5,177,767)	514,001	5,691,768	(3,610,643)
Fund balance				
Beginning of year	<u>5,177,767</u>	<u>4,695,484</u>	<u>(482,283)</u>	<u>8,306,127</u>
End of year	<u>\$ -</u>	<u>\$ 5,209,485</u>	<u>\$ 5,209,485</u>	<u>\$ 4,695,484</u>

American Recovery and Reinvestment Act	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ 72,451	\$ 131,754	\$ 59,303	\$ 2,434,661
Interest	-	20,155	20,155	3,671
Total revenues	<u>72,451</u>	<u>151,909</u>	<u>79,458</u>	<u>2,438,332</u>
Expenditures				
Salaries and wages	(3,774)	(3,313)	461	180,946
Employee benefits	(114)	(114)	-	13,321
Services and supplies	76,339	75,878	(461)	1,308,159
Capital outlay	-	-	-	708,226
Total expenditures	<u>72,451</u>	<u>72,451</u>	<u>-</u>	<u>2,210,652</u>
Other financing uses				
Transfers to other funds	3,159,154	3,127,880	(31,274)	-
Total expenditures and other financing uses	<u>3,231,605</u>	<u>3,200,331</u>	<u>(31,274)</u>	<u>2,210,652</u>
Net change in fund balance	(3,159,154)	(3,048,422)	110,732	227,680
Fund balance				
Beginning of year	<u>3,159,154</u>	<u>3,048,422</u>	<u>(110,732)</u>	<u>2,820,742</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,048,422</u>

District Court Special Filing Fees	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Charges for services	\$ 6,666,000	\$ 7,069,380	\$ 403,380	\$ 6,826,587
Interest	66,000	41,725	(24,275)	(640)
Other	-	10,562	10,562	-
Total revenues	<u>6,732,000</u>	<u>7,121,667</u>	<u>389,667</u>	<u>6,825,947</u>
Expenditures				
Salaries and wages	3,277,025	3,113,343	(163,682)	3,120,528
Employee benefits	1,997,272	1,745,073	(252,199)	1,633,274
Services and supplies	3,000,703	1,964,415	(1,036,288)	609,418
Capital outlay	-	195,833	195,833	5,253,803
Total expenditures	<u>8,275,000</u>	<u>7,018,664</u>	<u>(1,256,336)</u>	<u>10,617,023</u>
Net change in fund balance	(1,543,000)	103,003	1,646,003	(3,791,076)
Fund balance				
Beginning of year	<u>2,475,576</u>	<u>3,163,773</u>	<u>688,197</u>	<u>6,954,849</u>
End of year	<u>\$ 932,576</u>	<u>\$ 3,266,776</u>	<u>\$ 2,334,200</u>	<u>\$ 3,163,773</u>

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Clark County, Nevada
Special Revenue Funds
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)

Justice Court Special Filing Fees	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Charges for services	\$ -	\$ 1,404,248	\$ 1,404,248	\$ -
Interest	-	6,728	6,728	-
Net change in fund balance	-	1,410,976	1,410,976	-
Fund balance				
Beginning of year	-	-	-	-
End of year	\$ -	\$ 1,410,976	\$ 1,410,976	\$ -

Clark County Fire Service District *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 56,972,099	\$ 58,492,945	\$ 1,520,846	\$ 58,454,206
Intergovernmental revenue	41,555,320	44,407,582	2,852,262	42,061,340
Total revenues	98,527,419	102,900,527	4,373,108	100,515,546
Other financing sources				
Transfers from other funds	10,000,000	10,000,000	-	15,156,476
Total revenues and other financing sources	108,527,419	112,900,527	4,373,108	115,672,022
Other financing uses				
Transfers to other funds	110,000,000	104,300,000	(5,700,000)	109,943,480
Net change in fund balance	(1,472,581)	8,600,527	10,073,108	5,728,542
Fund balance				
Beginning of year	10,728,759	12,337,473	1,608,714	6,608,931
End of year	\$ 9,256,178	\$ 20,938,000	\$ 11,681,822	\$ 12,337,473

Bunkerville Town *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 4,692	\$ 4,671	\$ (21)	\$ 4,544
Intergovernmental revenue	561,400	531,906	(29,494)	560,305
Total revenues	566,092	536,577	(29,515)	564,849
Other financing uses				
Transfers to other funds	581,251	547,429	(33,822)	564,779
Net change in fund balance	(15,159)	(10,852)	4,307	70
Fund balance				
Beginning of year	15,159	99,520	84,361	99,450
End of year	\$ -	\$ 88,668	\$ 88,668	\$ 99,520

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Clark County, Nevada
Special Revenue Funds
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)

Enterprise Town *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 9,902,202	\$ 10,396,500	\$ 494,298	\$ 10,071,834
Licenses and permits	756,000	693,389	(62,611)	718,310
Intergovernmental revenue	3,935,965	3,854,883	(81,082)	3,233,766
Total revenues	<u>14,594,167</u>	<u>14,944,772</u>	<u>350,605</u>	<u>14,023,910</u>
Other financing uses				
Transfers to other funds	14,500,000	14,500,000	-	15,141,272
Net change in fund balance	94,167	444,772	350,605	(1,117,362)
Fund balance				
Beginning of year	886,951	1,261,756	374,805	2,379,118
End of year	<u>\$ 981,118</u>	<u>\$ 1,706,528</u>	<u>\$ 725,410</u>	<u>\$ 1,261,756</u>

Indian Springs Town *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 1,976	\$ 2,054	\$ 78	\$ 2,191
Licenses and permits	12,000	10,050	(1,950)	11,400
Total revenues	<u>13,976</u>	<u>12,104</u>	<u>(1,872)</u>	<u>13,591</u>
Other financing uses				
Transfers to other funds	15,084	13,171	(1,913)	16,127
Net change in fund balance	(1,108)	(1,067)	41	(2,536)
Fund balance				
Beginning of year	1,108	1,079	(29)	3,615
End of year	<u>\$ -</u>	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 1,079</u>

Laughlin Town	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 2,543,949	\$ 2,655,009	\$ 111,060	\$ 2,710,783
Licenses and permits	1,100,000	1,110,205	10,205	1,168,475
Intergovernmental revenue	6,336,978	6,503,103	166,125	6,288,026
Interest	19,082	54,401	35,319	60,572
Other	15,000	13,081	(1,919)	33,611
Total revenues	<u>10,015,009</u>	<u>10,335,799</u>	<u>320,790</u>	<u>10,261,467</u>
Expenditures				
Salaries and wages	5,503,321	5,074,854	(428,467)	5,345,622
Employee benefits	2,936,378	2,309,209	(627,169)	2,183,069
Services and supplies	3,790,185	695,179	(3,095,006)	737,319
Total expenditures	<u>12,229,884</u>	<u>8,079,242</u>	<u>(4,150,642)</u>	<u>8,266,010</u>
Other financing uses				
Transfers to other funds	2,262,000	2,262,000	-	2,261,997
Total expenditures and other financing uses	<u>14,491,884</u>	<u>10,341,242</u>	<u>(4,150,642)</u>	<u>10,528,007</u>
Net change in fund balance	(4,476,875)	(5,443)	4,471,432	(266,540)
Fund balance				
Beginning of year	6,280,596	7,605,418	1,324,822	7,871,958
End of year	<u>\$ 1,803,721</u>	<u>\$ 7,599,975</u>	<u>\$ 5,796,254</u>	<u>\$ 7,605,418</u>

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Clark County, Nevada
Special Revenue Funds
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)

Moapa Town *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 63,083	\$ 58,226	\$ (4,857)	\$ 64,655
Licenses and permits	4,000	9,270	5,270	6,090
Total revenues	<u>67,083</u>	<u>67,496</u>	<u>413</u>	<u>70,745</u>
Expenditures				
Salaries and wages	20,000	17,541	(2,459)	19,327
Employee benefits	510	447	(63)	493
Services and supplies	15,000	1,769	(13,231)	7,796
Total expenditures	<u>35,510</u>	<u>19,757</u>	<u>(15,753)</u>	<u>27,616</u>
Other financing uses				
Transfers to other funds	43,011	43,011	-	58,314
Total expenditures and other financing uses	<u>78,521</u>	<u>62,768</u>	<u>(15,753)</u>	<u>85,930</u>
Net change in fund balance	(11,438)	4,728	16,166	(15,185)
Fund balance				
Beginning of year	<u>11,438</u>	<u>9,686</u>	<u>(1,752)</u>	<u>24,871</u>
End of year	<u>\$ -</u>	<u>\$ 14,414</u>	<u>\$ 14,414</u>	<u>\$ 9,686</u>

Moapa Valley Town *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 27,149	\$ 29,100	\$ 1,951	\$ 29,078
Licenses and permits	3,000	-	(3,000)	1,650
Intergovernmental revenue	802,706	715,506	(87,200)	755,699
Total revenues	<u>832,855</u>	<u>744,606</u>	<u>(88,249)</u>	<u>786,427</u>
Expenditures				
Services and supplies	-	360	360	-
Total expenditures	<u>-</u>	<u>360</u>	<u>360</u>	<u>-</u>
Other financing uses				
Transfers to other funds	860,659	759,488	(101,171)	927,958
Total expenditures and other financing uses	<u>860,659</u>	<u>759,848</u>	<u>(100,811)</u>	<u>927,958</u>
Net change in fund balance	(27,804)	(15,242)	12,562	(141,531)
Fund balance				
Beginning of year	<u>27,804</u>	<u>134,651</u>	<u>106,847</u>	<u>276,182</u>
End of year	<u>\$ -</u>	<u>\$ 119,409</u>	<u>\$ 119,409</u>	<u>\$ 134,651</u>

Moapa Valley Fire District	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ 724,535	\$ 771,189	\$ 46,654	\$ 728,384
Charges for services	-	(35,114)	(35,114)	-
Interest	7,435	24,362	16,927	23,846
Other	-	5,840	5,840	-
Total revenues	<u>731,970</u>	<u>766,277</u>	<u>34,307</u>	<u>752,230</u>
Expenditures				
Salaries and wages	100,150	66,280	(33,870)	70,246
Employee benefits	50,000	17,656	(32,344)	30,426
Services and supplies	1,778,003	263,170	(1,514,833)	176,928
Capital outlay	327,000	39,777	(287,223)	1,052,099
Total expenditures	<u>2,255,153</u>	<u>386,883</u>	<u>(1,868,270)</u>	<u>1,329,699</u>
Net change in fund balance	(1,523,183)	379,394	1,902,577	(577,469)
Fund balance				
Beginning of year	<u>3,598,550</u>	<u>3,657,826</u>	<u>59,276</u>	<u>4,235,295</u>
End of year	<u>\$ 2,075,367</u>	<u>\$ 4,037,220</u>	<u>\$ 1,961,853</u>	<u>\$ 3,657,826</u>

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Clark County, Nevada
Special Revenue Funds
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For the Fiscal Year Ended June 30, 2014
(With comparative actual for the fiscal year ended June 30, 2013)

Mt. Charleston Town *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 7,143	\$ 7,310	\$ 167	\$ 7,829
Licenses and permits	2,000	1,440	(560)	2,640
Total revenues	9,143	8,750	(393)	10,469
Other financing uses				
Transfers to other funds	10,362	10,362	-	9,602
Net change in fund balance	(1,219)	(1,612)	(393)	867
Fund balance				
Beginning of year	1,219	1,688	469	821
End of year	\$ -	\$ 76	\$ 76	\$ 1,688

Mt. Charleston Fire District	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 317,209	\$ 324,913	\$ 7,704	\$ 347,404
Intergovernmental revenue	137,818	146,963	9,145	176,854
Interest	578	2,534	1,956	2,091
Total revenues	455,605	474,410	18,805	526,349
Other financing sources				
Transfers from other funds	700,000	700,000	-	833,127
Total revenues and other financing sources	1,155,605	1,174,410	18,805	1,359,476
Other financing uses				
Transfers to other funds	1,220,153	1,219,668	(485)	1,186,670
Net change in fund balance	(64,548)	(45,258)	19,290	172,806
Fund balance				
Beginning of year	284,324	332,001	47,677	159,195
End of year	\$ 219,776	\$ 286,743	\$ 66,967	\$ 332,001

Paradise Town *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 22,211,454	\$ 22,850,898	\$ 639,444	\$ 22,967,014
Licenses and permits	8,459,000	7,353,846	(1,105,154)	7,698,340
Intergovernmental revenue	59,052,812	64,020,608	4,967,796	61,151,988
Total revenues	89,723,266	94,225,352	4,502,086	91,817,342
Other financing uses				
Transfers to other funds	93,150,000	93,150,000	-	93,150,000
Net change in fund balance	(3,426,734)	1,075,352	4,502,086	(1,332,658)
Fund balance				
Beginning of year	16,657,994	17,712,864	1,054,870	19,045,522
End of year	\$ 13,231,260	\$ 18,788,216	\$ 5,556,956	\$ 17,712,864

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Clark County, Nevada
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Searchlight Town *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 4,665	\$ 3,984	\$ (681)	\$ 4,164
Licenses and permits	22,000	18,750	(3,250)	23,249
Intergovernmental revenue	358,505	374,435	15,930	395,300
Other	-	538	538	-
Total revenues	<u>385,170</u>	<u>397,707</u>	<u>12,537</u>	<u>422,713</u>
Other financing uses				
Transfers to other funds	417,554	405,519	(12,035)	404,212
Net change in fund balance	<u>(32,384)</u>	<u>(7,812)</u>	<u>24,572</u>	<u>18,501</u>
Fund balance				
Beginning of year	32,384	70,318	37,934	51,817
End of year	<u>\$ -</u>	<u>\$ 62,506</u>	<u>\$ 62,506</u>	<u>\$ 70,318</u>

Spring Valley Town *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 9,030,753	\$ 9,087,092	\$ 56,339	\$ 9,279,343
Licenses and permits	203,000	206,055	3,055	195,970
Intergovernmental revenue	16,855,447	18,947,653	2,092,206	17,086,812
Total revenues	<u>26,089,200</u>	<u>28,240,800</u>	<u>2,151,600</u>	<u>26,562,125</u>
Other financing uses				
Transfers to other funds	28,500,000	28,500,000	-	27,500,000
Net change in fund balance	<u>(2,410,800)</u>	<u>(259,200)</u>	<u>2,151,600</u>	<u>(937,875)</u>
Fund balance				
Beginning of year	5,122,488	5,537,769	415,281	6,475,644
End of year	<u>\$ 2,711,688</u>	<u>\$ 5,278,569</u>	<u>\$ 2,566,881</u>	<u>\$ 5,537,769</u>

Summerlin Town *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 3,162,391	\$ 3,210,183	\$ 47,792	\$ 3,087,337
Licenses and permits	428,000	403,950	(24,050)	509,515
Intergovernmental revenue	151,157	141,352	(9,805)	138,713
Total revenues	<u>3,741,548</u>	<u>3,755,485</u>	<u>13,937</u>	<u>3,735,565</u>
Other financing uses				
Transfers to other funds	4,000,000	4,000,000	-	4,000,000
Net change in fund balance	<u>(258,452)</u>	<u>(244,515)</u>	<u>13,937</u>	<u>(264,435)</u>
Fund balance				
Beginning of year	1,443,633	1,536,190	92,557	1,800,625
End of year	<u>\$ 1,185,181</u>	<u>\$ 1,291,675</u>	<u>\$ 106,494</u>	<u>\$ 1,536,190</u>

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Clark County, Nevada
Special Revenue Funds
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(With comparative actual for the fiscal year ended June 30, 2013)

Sunrise Manor Town *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 3,938,383	\$ 3,970,816	\$ 32,433	\$ 4,021,781
Licenses and permits	1,050,000	1,040,157	(9,843)	1,066,365
Intergovernmental revenue	8,343,604	9,179,268	835,664	8,407,552
Total revenues	<u>13,331,987</u>	<u>14,190,241</u>	<u>858,254</u>	<u>13,495,698</u>
Other financing uses				
Transfers to other funds	14,000,000	14,000,000	-	14,000,000
Net change in fund balance	(668,013)	190,241	858,254	(504,302)
Fund balance				
Beginning of year	<u>2,835,388</u>	<u>3,110,104</u>	<u>274,716</u>	<u>3,614,406</u>
End of year	<u>\$ 2,167,375</u>	<u>\$ 3,300,345</u>	<u>\$ 1,132,970</u>	<u>\$ 3,110,104</u>

Whitney Town *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 970,566	\$ 978,479	\$ 7,913	\$ 946,453
Licenses and permits	64,000	55,800	(8,200)	59,840
Intergovernmental revenue	735,696	750,027	14,331	659,422
Total revenues	<u>1,770,262</u>	<u>1,784,306</u>	<u>14,044</u>	<u>1,665,715</u>
Other financing uses				
Transfers to other funds	1,782,441	1,767,393	(15,048)	1,873,388
Net change in fund balance	(12,179)	16,913	29,092	(207,673)
Fund balance				
Beginning of year	<u>12,179</u>	<u>124,514</u>	<u>112,335</u>	<u>332,187</u>
End of year	<u>\$ -</u>	<u>\$ 141,427</u>	<u>\$ 141,427</u>	<u>\$ 124,514</u>

Winchester Town *	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Taxes	\$ 2,167,536	\$ 2,270,619	\$ 103,083	\$ 2,286,293
Licenses and permits	621,000	569,220	(51,780)	597,185
Intergovernmental revenue	12,793,401	12,751,244	(42,157)	13,449,345
Total revenues	<u>15,581,937</u>	<u>15,591,083</u>	<u>9,146</u>	<u>16,332,823</u>
Other financing uses				
Transfers to other funds	16,700,000	16,700,000	-	17,500,000
Net change in fund balance	(1,118,063)	(1,108,917)	9,146	(1,167,177)
Fund balance				
Beginning of year	<u>3,587,975</u>	<u>3,866,030</u>	<u>278,055</u>	<u>5,033,207</u>
End of year	<u>\$ 2,469,912</u>	<u>\$ 2,757,113</u>	<u>\$ 287,201</u>	<u>\$ 3,866,030</u>

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