

AGENCY FUNDS

Each of the agency funds is used to account for ad valorem taxes and other revenues received by Clark County on behalf of the entities identified in the fund titles.

Clark County, Nevada
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 2015

	Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015
County Health District Operating				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 12,595,525	\$ 64,181,010	\$ 61,736,985	\$ 15,039,550
In custody of other officials	118,649	1,850	-	120,499
Accounts receivable	-	497,798	-	497,798
Interest receivable	20,275	25,484	20,275	25,484
	<u>12,734,449</u>	<u>64,706,142</u>	<u>61,757,260</u>	<u>15,683,331</u>
Total assets	<u>\$ 12,734,449</u>	<u>\$ 64,706,142</u>	<u>\$ 61,757,260</u>	<u>\$ 15,683,331</u>
Liabilities				
Amounts held for others	<u>\$ 12,734,449</u>	<u>\$ 64,745,946</u>	<u>\$ 61,797,064</u>	<u>\$ 15,683,331</u>
County Health District Insurance Reserve				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 871,604	\$ 21,378	\$ 80,755	\$ 812,227
Interest receivable	1,403	1,376	1,403	1,376
	<u>873,007</u>	<u>22,754</u>	<u>82,158</u>	<u>813,603</u>
Total assets	<u>\$ 873,007</u>	<u>\$ 22,754</u>	<u>\$ 82,158</u>	<u>\$ 813,603</u>
Liabilities				
Amounts held for others	<u>\$ 873,007</u>	<u>\$ 20,514</u>	<u>\$ 79,918</u>	<u>\$ 813,603</u>
County Health District Capital Improvement				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 6,364,121	\$ 79,531	\$ 743,082	\$ 5,700,570
Accounts receivable	-	62,481	-	62,481
Interest receivable	10,244	9,660	10,244	9,660
	<u>6,374,365</u>	<u>151,672</u>	<u>753,326</u>	<u>5,772,711</u>
Total assets	<u>\$ 6,374,365</u>	<u>\$ 151,672</u>	<u>\$ 753,326</u>	<u>\$ 5,772,711</u>
Liabilities				
Amounts held for others	<u>\$ 6,374,365</u>	<u>\$ 131,768</u>	<u>\$ 733,422</u>	<u>\$ 5,772,711</u>
County Health District - Southern Nevada Public Health Laboratory				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 2,933,026	\$ 1,000,606	\$ 2,321,520	\$ 1,612,112
Interest receivable	4,721	2,732	4,721	2,732
	<u>2,937,747</u>	<u>1,003,338</u>	<u>2,326,241</u>	<u>1,614,844</u>
Total assets	<u>\$ 2,937,747</u>	<u>\$ 1,003,338</u>	<u>\$ 2,326,241</u>	<u>\$ 1,614,844</u>
Liabilities				
Amounts held for others	<u>\$ 2,937,747</u>	<u>\$ 1,579,006</u>	<u>\$ 2,901,909</u>	<u>\$ 1,614,844</u>
County Health District Bond Reserve				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 14,988,841	\$ 161,308	\$ 6,769,124	\$ 8,381,025
Accounts receivable	-	22,842	-	22,842
Interest receivable	24,127	14,202	24,127	14,202
	<u>15,012,968</u>	<u>198,352</u>	<u>6,793,251</u>	<u>8,418,069</u>
Total assets	<u>\$ 15,012,968</u>	<u>\$ 198,352</u>	<u>\$ 6,793,251</u>	<u>\$ 8,418,069</u>
Liabilities				
Amounts held for others	<u>\$ 15,012,968</u>	<u>\$ 160,024</u>	<u>\$ 6,754,923</u>	<u>\$ 8,418,069</u>

(Continued)

Clark County, Nevada
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 2015

(Continued)

	Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015
SNHD Retiree Health Insurance				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 433,081	\$ 1,370	\$ 434,451	\$ -
Interest receivable	697	-	697	-
Total assets	<u>\$ 433,778</u>	<u>\$ 1,370</u>	<u>\$ 435,148</u>	<u>\$ -</u>
Liabilities				
Amounts held for others	<u>\$ 433,778</u>	<u>\$ 673</u>	<u>\$ 434,451</u>	<u>\$ -</u>
State of Nevada				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 43,297,726	\$ 341,048,958	\$ 338,881,159	\$ 45,465,525
Accounts receivable	372,552	-	372,552	-
Interest receivable	69,696	77,041	69,696	77,041
Taxes receivable, delinquent	1,993,026	739,340	976,416	1,755,950
Due from other governmental units	285,571	908,558	288,159	905,970
Total assets	<u>\$ 46,018,571</u>	<u>\$ 342,773,897</u>	<u>\$ 340,587,982</u>	<u>\$ 48,204,486</u>
Liabilities				
Amounts held for others	<u>\$ 46,018,571</u>	<u>\$ 596,395,741</u>	<u>\$ 594,209,826</u>	<u>\$ 48,204,486</u>
Boulder City				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 224,529	\$ 2,021,134	\$ 2,024,807	\$ 220,856
Interest receivable	361	374	361	374
Taxes receivable, delinquent	61,343	26,397	32,128	55,612
Due from other governmental units	-	25,267	13	25,254
Total assets	<u>\$ 286,233</u>	<u>\$ 2,073,172</u>	<u>\$ 2,057,309</u>	<u>\$ 302,096</u>
Liabilities				
Amounts held for others	<u>\$ 286,233</u>	<u>\$ 2,596,382</u>	<u>\$ 2,580,519</u>	<u>\$ 302,096</u>
City of Henderson				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 1,770,565	\$ 68,040,692	\$ 69,164,061	\$ 647,196
Interest receivable	2,850	1,097	2,850	1,097
Taxes receivable, delinquent	1,537,341	294,389	514,504	1,317,226
Due from other governmental units	-	307,528	-	307,528
Total assets	<u>\$ 3,310,756</u>	<u>\$ 68,643,706</u>	<u>\$ 69,681,415</u>	<u>\$ 2,273,047</u>
Liabilities				
Amounts held for others	<u>\$ 3,310,756</u>	<u>\$ 75,044,846</u>	<u>\$ 76,082,555</u>	<u>\$ 2,273,047</u>
City of Las Vegas				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 3,031,579	\$ 113,686,761	\$ 115,339,448	\$ 1,378,892
Interest receivable	4,880	2,337	4,880	2,337
Taxes receivable, delinquent	2,268,526	845,235	1,279,948	1,833,813
Due from other governmental units	-	503,827	-	503,827
Total assets	<u>\$ 5,304,985</u>	<u>\$ 115,038,160</u>	<u>\$ 116,624,276</u>	<u>\$ 3,718,869</u>
Liabilities				
Amounts held for others	<u>\$ 5,304,985</u>	<u>\$ 126,670,442</u>	<u>\$ 128,256,558</u>	<u>\$ 3,718,869</u>

(Continued)

Clark County, Nevada
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 2015

(Continued)

	Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015
City of North Las Vegas				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 1,987,907	\$ 50,868,784	\$ 51,738,056	\$ 1,118,635
Interest receivable	3,200	1,896	3,200	1,896
Taxes receivable, delinquent	1,446,197	790,723	553,600	1,683,320
Due from other governmental units	-	375,272	-	375,272
	<u>3,437,304</u>	<u>52,036,675</u>	<u>52,294,856</u>	<u>3,179,123</u>
Total assets	<u>\$ 3,437,304</u>	<u>\$ 52,036,675</u>	<u>\$ 52,294,856</u>	<u>\$ 3,179,123</u>
Liabilities				
Amounts held for others	<u>\$ 3,437,304</u>	<u>\$ 59,692,632</u>	<u>\$ 59,950,813</u>	<u>\$ 3,179,123</u>
City of Mesquite				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 160,187	\$ 5,569,486	\$ 5,611,286	\$ 118,387
Interest receivable	258	201	258	201
Taxes receivable, delinquent	266,605	65,013	38,697	292,921
Due from other governmental units	-	34	1	33
	<u>427,050</u>	<u>5,634,734</u>	<u>5,650,242</u>	<u>411,542</u>
Total assets	<u>\$ 427,050</u>	<u>\$ 5,634,734</u>	<u>\$ 5,650,242</u>	<u>\$ 411,542</u>
Liabilities				
Amounts held for others	<u>\$ 427,050</u>	<u>\$ 6,329,197</u>	<u>\$ 6,344,705</u>	<u>\$ 411,542</u>
Las Vegas Artesian Basin				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 1,630	\$ 999,439	\$ 999,440	\$ 1,629
Interest receivable	3	3	3	3
Taxes receivable, delinquent	3,220	79	654	2,645
	<u>4,853</u>	<u>999,521</u>	<u>1,000,097</u>	<u>4,277</u>
Total assets	<u>\$ 4,853</u>	<u>\$ 999,521</u>	<u>\$ 1,000,097</u>	<u>\$ 4,277</u>
Liabilities				
Amounts held for others	<u>\$ 4,853</u>	<u>\$ 999,053</u>	<u>\$ 999,629</u>	<u>\$ 4,277</u>
Coyote Spring Valley Groundwater Basin				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 5	-	-	\$ 5
Liabilities				
Amounts held for others	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>
Lower Moapa Groundwater Basin				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ -	\$ 20	\$ 20	\$ -
Taxes receivable, delinquent	4	-	2	2
	<u>4</u>	<u>20</u>	<u>22</u>	<u>2</u>
Total assets	<u>\$ 4</u>	<u>\$ 20</u>	<u>\$ 22</u>	<u>\$ 2</u>
Liabilities				
Amounts held for others	<u>\$ 4</u>	<u>\$ 18</u>	<u>\$ 20</u>	<u>\$ 2</u>

(Continued)

Clark County, Nevada
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 2015

(Continued)

	Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015
Las Vegas Constable				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 495,196	\$ 7,920,357	\$ 8,415,019	\$ 534
Interest receivable	797	1	797	1
	<u>\$ 495,993</u>	<u>\$ 7,920,358</u>	<u>\$ 8,415,816</u>	<u>\$ 535</u>
Total assets				
	<u>\$ 495,993</u>	<u>\$ 7,920,358</u>	<u>\$ 8,415,816</u>	<u>\$ 535</u>
Liabilities				
Amounts held for others	\$ 495,993	\$ 12,165,398	\$ 12,660,856	\$ 535
	<u>\$ 495,993</u>	<u>\$ 12,165,398</u>	<u>\$ 12,660,856</u>	<u>\$ 535</u>
Constables Agency				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ -	\$ 13,618,763	\$ 13,066,885	\$ 551,878
	<u>\$ -</u>	<u>\$ 13,618,763</u>	<u>\$ 13,066,885</u>	<u>\$ 551,878</u>
Total assets				
	<u>\$ -</u>	<u>\$ 13,618,763</u>	<u>\$ 13,066,885</u>	<u>\$ 551,878</u>
Liabilities				
Amounts held for others	\$ -	\$ 31,465,189	\$ 30,913,311	\$ 551,878
	<u>\$ -</u>	<u>\$ 31,465,189</u>	<u>\$ 30,913,311</u>	<u>\$ 551,878</u>
Coroner Impounds				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 3,140	\$ 12,126	\$ 11,376	\$ 3,890
Interest receivable	5	6	5	6
	<u>\$ 3,145</u>	<u>\$ 12,132</u>	<u>\$ 11,381</u>	<u>\$ 3,896</u>
Total assets				
	<u>\$ 3,145</u>	<u>\$ 12,132</u>	<u>\$ 11,381</u>	<u>\$ 3,896</u>
Liabilities				
Amounts held for others	\$ 3,145	\$ 23,719	\$ 22,968	\$ 3,896
	<u>\$ 3,145</u>	<u>\$ 23,719</u>	<u>\$ 22,968</u>	<u>\$ 3,896</u>
Child Welfare Agency				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 410,631	\$ 1,391,093	\$ 1,562,448	\$ 239,276
In custody of other officials	-	87,780	799	86,981
Accounts receivable	39,602	27,997	39,602	27,997
Interest receivable	661	405	661	405
	<u>\$ 450,894</u>	<u>\$ 1,507,275</u>	<u>\$ 1,603,510</u>	<u>\$ 354,659</u>
Total assets				
	<u>\$ 450,894</u>	<u>\$ 1,507,275</u>	<u>\$ 1,603,510</u>	<u>\$ 354,659</u>
Liabilities				
Amounts held for others	\$ 450,894	\$ 2,119,835	\$ 2,216,070	\$ 354,659
	<u>\$ 450,894</u>	<u>\$ 2,119,835</u>	<u>\$ 2,216,070</u>	<u>\$ 354,659</u>
Boulder City Library District Operating				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 230,384	\$ 1,319,849	\$ 1,245,379	\$ 304,854
In custody of other officials	50	-	-	50
Interest receivable	371	517	371	517
Taxes receivable, delinquent	17,433	5,890	9,802	13,521
Due from other governmental units	99,688	114,365	99,688	114,365
	<u>\$ 347,926</u>	<u>\$ 1,440,621</u>	<u>\$ 1,355,240</u>	<u>\$ 433,307</u>
Total assets				
	<u>\$ 347,926</u>	<u>\$ 1,440,621</u>	<u>\$ 1,355,240</u>	<u>\$ 433,307</u>
Liabilities				
Amounts held for others	\$ 347,926	\$ 2,184,526	\$ 2,099,145	\$ 433,307
	<u>\$ 347,926</u>	<u>\$ 2,184,526</u>	<u>\$ 2,099,145</u>	<u>\$ 433,307</u>

(Continued)

Clark County, Nevada
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 2015

(Continued)

	Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015
Boulder City Library District Debt Service				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 540,352	\$ 949,764	\$ 1,011,582	\$ 478,534
Interest receivable	870	810	870	810
Taxes receivable, delinquent	8,311	3,127	6,005	5,433
Due from other governmental units	-	2,011	-	2,011
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 549,533</u>	<u>\$ 955,712</u>	<u>\$ 1,018,457</u>	<u>\$ 486,788</u>
Liabilities				
Amounts held for others	<u>\$ 549,533</u>	<u>\$ 1,292,334</u>	<u>\$ 1,355,079</u>	<u>\$ 486,788</u>
Boulder City Library Capital Construction				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 81,746	\$ 6,150	\$ 188	\$ 87,708
Accounts receivable	5,000	-	5,000	-
Interest receivable	132	149	132	149
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 86,878</u>	<u>\$ 6,299</u>	<u>\$ 5,320</u>	<u>\$ 87,857</u>
Liabilities				
Amounts held for others	<u>\$ 86,878</u>	<u>\$ 1,018</u>	<u>\$ 39</u>	<u>\$ 87,857</u>
Las Vegas-Clark County Library District Operating				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 1,016,577	\$ 36,511,628	\$ 37,192,650	\$ 335,555
Interest receivable	1,636	569	1,636	569
Taxes receivable, delinquent	736,361	304,642	409,237	631,766
Due from other governmental units	-	260,421	-	260,421
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 1,754,574</u>	<u>\$ 37,077,260</u>	<u>\$ 37,603,523</u>	<u>\$ 1,228,311</u>
Liabilities				
Amounts held for others	<u>\$ 1,754,574</u>	<u>\$ 41,086,336</u>	<u>\$ 41,612,599</u>	<u>\$ 1,228,311</u>
Las Vegas-Clark County Library District Debt Service				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 179	\$ 2,190	\$ 2,323	\$ 46
Taxes receivable, delinquent	22,993	9	3,633	19,369
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 23,172</u>	<u>\$ 2,199</u>	<u>\$ 5,956</u>	<u>\$ 19,415</u>
Liabilities				
Amounts held for others	<u>\$ 23,172</u>	<u>\$ 266</u>	<u>\$ 4,023</u>	<u>\$ 19,415</u>
Clark County School District Operating				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 24,104,253	\$ 739,041,109	\$ 751,000,384	\$ 12,144,978
Accounts receivable	253,000	343,950	253,000	343,950
Interest receivable	38,800	20,580	38,800	20,580
Taxes receivable, delinquent	15,164,166	5,897,878	7,464,310	13,597,734
Due from other governmental units	1,562	4,613,907	1,562	4,613,907
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 39,561,781</u>	<u>\$ 749,917,424</u>	<u>\$ 758,758,056</u>	<u>\$ 30,721,149</u>
Liabilities				
Amounts held for others	<u>\$ 39,561,781</u>	<u>\$ 840,646,382</u>	<u>\$ 849,487,014</u>	<u>\$ 30,721,149</u>

(Continued)

Clark County, Nevada
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Fiscal Year Ended June 30, 2015

(Continued)

	Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015
Clark County School District Room Tax				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 13,903,844	\$ 79,453,974	\$ 77,946,025	\$ 15,411,793
Interest receivable	22,381	26,115	22,381	26,115
Due from other governmental units	424,420	475,242	427,558	472,104
	<u>14,350,645</u>	<u>79,955,331</u>	<u>78,395,964</u>	<u>15,910,012</u>
Total assets	<u>\$ 14,350,645</u>	<u>\$ 79,955,331</u>	<u>\$ 78,395,964</u>	<u>\$ 15,910,012</u>
Liabilities				
Amounts held for others	<u>\$ 14,350,645</u>	<u>\$ 157,801,671</u>	<u>\$ 156,242,304</u>	<u>\$ 15,910,012</u>
Henderson Library District				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 253,640	\$ 6,783,379	\$ 6,855,379	\$ 181,640
Interest receivable	408	308	408	308
Taxes receivable, delinquent	117,813	21,521	38,720	100,614
Due from other governmental units	357,215	396,288	357,215	396,288
	<u>729,076</u>	<u>7,201,496</u>	<u>7,251,722</u>	<u>678,850</u>
Total assets	<u>\$ 729,076</u>	<u>\$ 7,201,496</u>	<u>\$ 7,251,722</u>	<u>\$ 678,850</u>
Liabilities				
Amounts held for others	<u>\$ 729,076</u>	<u>\$ 9,597,509</u>	<u>\$ 9,647,735</u>	<u>\$ 678,850</u>
State Indigent				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 344,346	\$ 8,082,511	\$ 8,218,766	\$ 208,091
Interest receivable	554	353	554	353
Taxes receivable, delinquent	171,598	66,249	84,130	153,717
Due from other governmental units	-	52,857	-	52,857
	<u>516,498</u>	<u>8,201,970</u>	<u>8,303,450</u>	<u>415,018</u>
Total assets	<u>\$ 516,498</u>	<u>\$ 8,201,970</u>	<u>\$ 8,303,450</u>	<u>\$ 415,018</u>
Liabilities				
Amounts held for others	<u>\$ 516,498</u>	<u>\$ 8,961,686</u>	<u>\$ 9,063,166</u>	<u>\$ 415,018</u>
Wildlife Advisory Board				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 7,380	\$ 5,124	\$ 4,960	\$ 7,544
Interest receivable	12	13	12	13
	<u>7,392</u>	<u>5,137</u>	<u>4,972</u>	<u>7,557</u>
Total assets	<u>\$ 7,392</u>	<u>\$ 5,137</u>	<u>\$ 4,972</u>	<u>\$ 7,557</u>
Liabilities				
Amounts held for others	<u>\$ 7,392</u>	<u>\$ 8,784</u>	<u>\$ 8,619</u>	<u>\$ 7,557</u>
Employee Savings Bonds				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 170	\$ 2	\$ -	\$ 172
Liabilities				
Amounts held for others	<u>\$ 170</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 172</u>

(Continued)

Clark County, Nevada
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 2015

(Continued)

	Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015
Juvenile Court Restitution				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 38,835	\$ 256,712	\$ 260,145	\$ 35,402
Interest receivable	63	50	63	50
Total assets	<u>\$ 38,898</u>	<u>\$ 256,762</u>	<u>\$ 260,208</u>	<u>\$ 35,452</u>
Liabilities				
Amounts held for others	<u>\$ 38,898</u>	<u>\$ 478,486</u>	<u>\$ 481,932</u>	<u>\$ 35,452</u>
Civil Bureau				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 156,056	\$ 5,985,754	\$ 6,119,754	\$ 22,056
Interest receivable	251	37	251	37
Total assets	<u>\$ 156,307</u>	<u>\$ 5,985,791</u>	<u>\$ 6,120,005</u>	<u>\$ 22,093</u>
Liabilities				
Amounts held for others	<u>\$ 156,307</u>	<u>\$ 11,578,137</u>	<u>\$ 11,712,351</u>	<u>\$ 22,093</u>
Legal Aid Society				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 889,393	\$ 4,943,885	\$ 4,909,067	\$ 924,211
Interest receivable	1,432	1,566	1,432	1,566
Due from other governmental units	11,160	16,840	17,100	10,900
Total assets	<u>\$ 901,985</u>	<u>\$ 4,962,291</u>	<u>\$ 4,927,599</u>	<u>\$ 936,677</u>
Liabilities				
Amounts held for others	<u>\$ 901,985</u>	<u>\$ 11,696,407</u>	<u>\$ 11,661,715</u>	<u>\$ 936,677</u>
Southern Nevada Regional Planning Coalition				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 128,744	\$ 264,493	\$ 273,026	\$ 120,211
Accounts receivable	-	171,086	171,086	-
Interest receivable	207	204	207	204
Total assets	<u>\$ 128,951</u>	<u>\$ 435,783</u>	<u>\$ 444,319</u>	<u>\$ 120,415</u>
Liabilities				
Amounts held for others	<u>\$ 128,951</u>	<u>\$ 334,516</u>	<u>\$ 343,052</u>	<u>\$ 120,415</u>
Operation Home Front				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 862	\$ 11	\$ 1	\$ 872
Interest receivable	1	1	1	1
Total assets	<u>\$ 863</u>	<u>\$ 12</u>	<u>\$ 2</u>	<u>\$ 873</u>
Liabilities				
Amounts held for others	<u>\$ 863</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ 873</u>

(Continued)

Clark County, Nevada
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 2015

(Continued)

	Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015
County Payroll Benefits				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 3,867,447	\$ 327,294,216	\$ 321,171,873	\$ 9,989,790
Accounts receivable	71,477	3,030	70,933	3,574
Interest receivable	6,225	16,841	6,225	16,841
Due from other governmental units	14,100	-	14,100	-
Total assets	<u>\$ 3,959,249</u>	<u>\$ 327,314,087</u>	<u>\$ 321,263,131</u>	<u>\$ 10,010,205</u>
Liabilities				
Amounts held for others	<u>\$ 3,959,249</u>	<u>\$ 758,360,716</u>	<u>\$ 752,309,760</u>	<u>\$ 10,010,205</u>
LVMPD Payroll Benefits				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 11,441,131	\$ 339,774,839	\$ 339,271,147	\$ 11,944,823
Interest receivable	18,417	20,240	18,417	20,240
Total assets	<u>\$ 11,459,548</u>	<u>\$ 339,795,079</u>	<u>\$ 339,289,564</u>	<u>\$ 11,965,063</u>
Liabilities				
Amounts held for others	<u>\$ 11,459,548</u>	<u>\$ 811,114,689</u>	<u>\$ 810,609,174</u>	<u>\$ 11,965,063</u>
Other Postemployment Benefits				
Assets				
Due from other governmental units	<u>\$ 534,043,019</u>	<u>\$ 122,441,178</u>	<u>\$ 132,666,006</u>	<u>\$ 523,818,191</u>
Liabilities				
Amounts held for others	<u>\$ 534,043,019</u>	<u>\$ 122,441,178</u>	<u>\$ 132,666,006</u>	<u>\$ 523,818,191</u>
OPEB Trust Investment Pool				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ -	\$ 70,600,240	\$ 14,553,775	\$ 56,046,465
Interest receivable	-	94,970	-	94,970
Total Assets	<u>\$ -</u>	<u>\$ 70,695,210</u>	<u>\$ 14,553,775</u>	<u>\$ 56,141,435</u>
Liabilities				
Amounts held for others	<u>\$ -</u>	<u>\$ 70,600,240</u>	<u>\$ 14,458,805</u>	<u>\$ 56,141,435</u>
Public Land Management				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 212,904	\$ 2,849	\$ 467	\$ 215,286
Interest receivable	343	365	343	365
Total assets	<u>\$ 213,247</u>	<u>\$ 3,214</u>	<u>\$ 810</u>	<u>\$ 215,651</u>
Liabilities				
Amounts held for others	<u>\$ 213,247</u>	<u>\$ 2,506</u>	<u>\$ 102</u>	<u>\$ 215,651</u>
Nevada State Grazing Board				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 14,452	\$ 354	\$ 32	\$ 14,774
Interest receivable	23	25	23	25
Total assets	<u>\$ 14,475</u>	<u>\$ 379</u>	<u>\$ 55</u>	<u>\$ 14,799</u>
Liabilities				
Amounts held for others	<u>\$ 14,475</u>	<u>\$ 331</u>	<u>\$ 7</u>	<u>\$ 14,799</u>

(Continued)

Clark County, Nevada
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Fiscal Year Ended June 30, 2015

(Continued)

	Balance June 30, 2014	Additions	Deletions	Balance June 30, 2015
Las Vegas Convention and Visitor's Authority				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 20,621,785	\$ 254,845,924	\$ 252,327,369	\$ 23,140,340
Interest receivable	33,195	39,211	33,195	39,211
	<u>20,654,980</u>	<u>254,885,135</u>	<u>252,360,564</u>	<u>23,179,551</u>
Total assets	<u>\$ 20,654,980</u>	<u>\$ 254,885,135</u>	<u>\$ 252,360,564</u>	<u>\$ 23,179,551</u>
Liabilities				
Amounts held for others	<u>\$ 20,654,980</u>	<u>\$ 507,105,710</u>	<u>\$ 504,581,139</u>	<u>\$ 23,179,551</u>
Miscellaneous				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 7,465,979	\$ 13,208,956	\$ 10,641,932	\$ 10,033,003
In custody of other officials	119,566,611	51,670,471	970,633	170,266,449
With fiscal agent	7,910,785	-	3,187	7,907,598
Interest receivable	11,957	20,845	15,807	16,995
	<u>134,955,332</u>	<u>64,900,272</u>	<u>11,631,559</u>	<u>188,224,045</u>
Total assets	<u>\$ 134,955,332</u>	<u>\$ 64,900,272</u>	<u>\$ 11,631,559</u>	<u>\$ 188,224,045</u>
Liabilities				
Amounts held for others	<u>\$ 134,955,332</u>	<u>\$ 66,689,698</u>	<u>\$ 13,420,985</u>	<u>\$ 188,224,045</u>
Total - All Agency Funds				
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 174,889,751	\$ 2,559,956,729	\$ 2,511,906,146	\$ 222,940,334
In custody of other officials	119,685,310	51,760,101	971,432	170,473,979
With fiscal agent	7,910,785	-	3,187	7,907,598
Accounts receivable	741,631	1,129,184	912,173	958,642
Interest receivable	281,456	380,584	285,306	376,734
Taxes receivable, delinquent	23,814,937	9,060,492	11,411,786	21,463,643
Due from other governmental units	535,236,735	130,493,595	133,871,402	531,858,928
	<u>862,560,605</u>	<u>2,752,780,685</u>	<u>2,659,361,432</u>	<u>955,979,858</u>
Total assets	<u>\$ 862,560,605</u>	<u>\$ 2,752,780,685</u>	<u>\$ 2,659,361,432</u>	<u>\$ 955,979,858</u>
Liabilities				
Amounts held for others	<u>\$ 862,560,605</u>	<u>\$ 4,402,123,521</u>	<u>\$ 4,308,704,268</u>	<u>\$ 955,979,858</u>