

#### MAJOR GOVERNMENTAL FUNDS

This section is intended to report a reconciliation of the major fund balance sheets reported on a budgetary basis to the major fund balances sheets reported on a modified accrual basis. Major funds that do not require such a reconciliation are intentionally omitted.

Clark County, Nevada  
Reconciliation of General Fund (Budgetary Basis) to General Fund (Modified Accrual Basis)  
Balance Sheet  
June 30, 2015

	General Fund Budgetary Basis	Internally Reported Special Revenue Funds	Eliminations	General Fund Modified Accrual Basis
<b>Assets</b>				
Cash and investments				
In custody of the County Treasurer	\$ 173,583,204	\$ 179,285,531	\$ -	\$ 352,868,735
In custody of other officials	824,292	2,439,906	-	3,264,198
Accounts receivable	19,031,386	1,092,717	-	20,124,103
Interest receivable	350,514	247,413	-	597,927
Taxes receivable, delinquent	5,910,612	1,976,542	-	7,887,154
Penalties receivable on delinquent taxes	9,465,083	-	-	9,465,083
Due from other funds	11,542,797	12,397,397	2,468,260	21,471,934
Due from other governmental units	64,956,971	81,457,224	-	146,414,195
Total assets	<u>\$ 285,664,859</u>	<u>\$ 278,896,730</u>	<u>\$ 2,468,260</u>	<u>\$ 562,093,329</u>
<b>Liabilities</b>				
Accounts payable	\$ 12,560,247	\$ 4,583,910	\$ -	\$ 17,144,157
Accrued payroll	13,939,607	4,241,388	-	18,180,995
Due to other funds	63,972,270	56,230,055	2,468,260	117,734,065
Due to other governmental units	-	78,959,913	-	78,959,913
Unearned revenue and other liabilities	401,465	4,609,493	-	5,010,958
Total liabilities	<u>90,873,589</u>	<u>148,624,759</u>	<u>2,468,260</u>	<u>237,030,088</u>
<b>Deferred Inflows of Resources</b>				
Unavailable grant revenue	-	16,087	-	16,087
Unavailable property taxes	13,404,327	1,752,510	-	15,156,837
Unavailable other revenue	37,531	555,124	-	592,655
Total deferred inflows of resources	<u>13,441,858</u>	<u>2,323,721</u>	<u>-</u>	<u>15,765,579</u>
<b>Fund Balances</b>				
Restricted	-	77,871,532	-	77,871,532
Committed	-	1,091,956	-	1,091,956
Assigned	-	48,984,762	-	48,984,762
Unassigned	181,349,412	-	-	181,349,412
Total fund balances	<u>181,349,412</u>	<u>127,948,250</u>	<u>-</u>	<u>309,297,662</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 285,664,859</u>	<u>\$ 278,896,730</u>	<u>\$ 2,468,260</u>	<u>\$ 562,093,329</u>

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2015  
(With comparative totals for June 30, 2014)

	Detention Services	Master Transportation Plan	Court Education Program	Citizen Review Board Administration	Personnel Services
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 38,900,846	\$ 83,678,760	\$ 3,086,024	\$ 43,890	\$ -
In custody of other officials	2,439,706	-	200	-	-
Accounts receivable	555,124	-	-	-	33,808
Interest receivable	65,917	141,791	5,229	74	-
Taxes receivable, delinquent	-	-	-	-	-
Due from other funds	-	-	56,791	-	-
Due from other governmental units	-	51,312,033	50,666	-	-
Total assets	<u>\$ 41,961,593</u>	<u>\$ 135,132,584</u>	<u>\$ 3,198,910</u>	<u>\$ 43,964</u>	<u>\$ 33,808</u>
<b>Liabilities</b>					
Accounts payable	\$ 1,168,147	\$ 809,324	\$ 65,807	\$ 16	\$ -
Accrued payroll	3,898,215	-	26,418	4,899	6,201
Due to other funds	-	55,363,347	79,016	3,175	27,607
Due to other governmental units	-	78,959,913	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>5,066,362</u>	<u>135,132,584</u>	<u>171,241</u>	<u>8,090</u>	<u>33,808</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	16,087	-	-
Unavailable property taxes	-	-	-	-	-
Unavailable other revenue	555,124	-	-	-	-
Total deferred inflows of resources	<u>555,124</u>	<u>-</u>	<u>16,087</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	-	-	1,743,147	-	-
Committed	918,879	-	-	-	-
Assigned	35,421,228	-	1,268,435	35,874	-
Total fund balances	<u>36,340,107</u>	<u>-</u>	<u>3,011,582</u>	<u>35,874</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 41,961,593</u>	<u>\$ 135,132,584</u>	<u>\$ 3,198,910</u>	<u>\$ 43,964</u>	<u>\$ 33,808</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2015  
(With comparative totals for June 30, 2014)

(Continued)

	Federal Nuclear Waste Grant	Technology Fees	Fire Prevention Bureau	LVMPS Seized Funds	County Licensing Applications
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 366,263	\$ 1,654,510	\$ 3,041,348	\$ 1,800,092	\$ 3,726,320
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	1,056	-	-
Interest receivable	621	2,803	5,149	3,050	6,314
Taxes receivable, delinquent	-	-	-	-	-
Due from other funds	-	-	4,775	-	-
Due from other governmental units	-	-	-	-	-
Total assets	<u>\$ 366,884</u>	<u>\$ 1,657,313</u>	<u>\$ 3,052,328</u>	<u>\$ 1,803,142</u>	<u>\$ 3,732,634</u>
<b>Liabilities</b>					
Accounts payable	\$ 1,342	\$ 327,400	\$ 21,531	\$ 275	\$ 7,674
Accrued payroll	13,684	33,859	237,708	-	-
Due to other funds	-	25,400	171,447	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	458,670	1,745,273	2,399,477
Total liabilities	<u>15,026</u>	<u>386,659</u>	<u>889,356</u>	<u>1,745,548</u>	<u>2,407,151</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	-	-
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	-	580,088	-	-	-
Committed	-	173,077	-	-	-
Assigned	351,858	517,489	2,162,972	57,594	1,325,483
Total fund balances	<u>351,858</u>	<u>1,270,654</u>	<u>2,162,972</u>	<u>57,594</u>	<u>1,325,483</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 366,884</u>	<u>\$ 1,657,313</u>	<u>\$ 3,052,328</u>	<u>\$ 1,803,142</u>	<u>\$ 3,732,634</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2015  
(With comparative totals for June 30, 2014)

(Continued)

	Satellite Detention Center	Special Improvement District Administration	In-Transit	Bunkerville Town	Clark County Fire Service District
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 2,939,478	\$ 1,007,899	\$ 5,769,076	\$ -	\$ 14,644,247
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	502,729	-	-
Interest receivable	4,981	1,708	9,776	-	-
Taxes receivable, delinquent	-	-	-	104	1,036,858
Due from other funds	-	51,228	269,702	17,592	-
Due from other governmental units	-	-	-	92,533	8,567,029
Total assets	<u>\$ 2,944,459</u>	<u>\$ 1,060,835</u>	<u>\$ 6,551,283</u>	<u>\$ 110,229</u>	<u>\$ 24,248,134</u>
<b>Liabilities</b>					
Accounts payable	\$ 2,143,801	\$ 54	\$ 37,294	\$ -	\$ -
Accrued payroll	-	20,102	-	-	-
Due to other funds	-	15,875	489,549	-	35,626
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	6,073	-	-
Total liabilities	<u>2,143,801</u>	<u>36,031</u>	<u>532,916</u>	<u>-</u>	<u>35,626</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	95	919,961
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>95</u>	<u>919,961</u>
<b>Fund Balances</b>					
Restricted	-	-	-	110,134	23,292,547
Committed	-	-	-	-	-
Assigned	800,658	1,024,804	6,018,367	-	-
Total fund balances	<u>800,658</u>	<u>1,024,804</u>	<u>6,018,367</u>	<u>110,134</u>	<u>23,292,547</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,944,459</u>	<u>\$ 1,060,835</u>	<u>\$ 6,551,283</u>	<u>\$ 110,229</u>	<u>\$ 24,248,134</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2015  
(With comparative totals for June 30, 2014)

(Continued)

	Enterprise Town	Indian Springs Town	Moapa Town	Moapa Valley Town	Mt. Charleston Town
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 2,152,257	\$ -	\$ 9,232	\$ -	\$ -
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	-	-	-	-	-
Taxes receivable, delinquent	183,191	244	1,364	2,004	616
Due from other funds	2,310,123	-	-	65,041	104
Due from other governmental units	857,705	76	6,183	130,039	61
Total assets	<u>\$ 5,503,276</u>	<u>\$ 320</u>	<u>\$ 16,779</u>	<u>\$ 197,084</u>	<u>\$ 781</u>
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ 1,245	\$ -	\$ -
Accrued payroll	-	-	302	-	-
Due to other funds	8,100	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>8,100</u>	<u>-</u>	<u>1,547</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	149,744	226	1,210	1,848	576
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>149,744</u>	<u>226</u>	<u>1,210</u>	<u>1,848</u>	<u>576</u>
<b>Fund Balances</b>					
Restricted	5,345,432	94	14,022	195,236	205
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Total fund balances	<u>5,345,432</u>	<u>94</u>	<u>14,022</u>	<u>195,236</u>	<u>205</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 5,503,276</u>	 <u>\$ 320</u>	 <u>\$ 16,779</u>	 <u>\$ 197,084</u>	 <u>\$ 781</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2015  
(With comparative totals for June 30, 2014)

(Continued)

	Paradise Town	Searchlight Town	Spring Valley Town	Summerlin Town	Sunrise Manor Town
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 8,769,503	\$ -	\$ 3,856,652	\$ 1,323,197	\$ 2,444,458
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	-	-	-	-	-
Taxes receivable, delinquent	358,045	465	154,970	19,287	126,121
Due from other funds	3,166,926	-	2,959,743	287,810	698,974
Due from other governmental units	12,358,099	63,965	3,791,799	36,242	1,865,145
Total assets	<u>\$ 24,652,573</u>	<u>\$ 64,430</u>	<u>\$ 10,763,164</u>	<u>\$ 1,666,536</u>	<u>\$ 5,134,698</u>
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-
Due to other funds	3,202	-	758	-	2,728
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>3,202</u>	<u>-</u>	<u>758</u>	<u>-</u>	<u>2,728</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	342,740	86	129,668	14,752	107,274
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>342,740</u>	<u>86</u>	<u>129,668</u>	<u>14,752</u>	<u>107,274</u>
<b>Fund Balances</b>					
Restricted	24,306,631	64,344	10,632,738	1,651,784	5,024,696
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Total fund balances	<u>24,306,631</u>	<u>64,344</u>	<u>10,632,738</u>	<u>1,651,784</u>	<u>5,024,696</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 24,652,573</u>	<u>\$ 64,430</u>	<u>\$ 10,763,164</u>	<u>\$ 1,666,536</u>	<u>\$ 5,134,698</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2015  
(With comparative totals for June 30, 2014)

(Continued)

	Whitney Town	Winchester Town	Totals	
			2015	2014
<b>Assets</b>				
Cash and investments				
In custody of the County Treasurer	\$ 71,479	\$ -	\$ 179,285,531	\$ 161,967,454
In custody of other officials	-	-	2,439,906	2,554,608
Accounts receivable	-	-	1,092,717	2,332
Interest receivable	-	-	247,413	226,825
Taxes receivable, delinquent	20,792	72,481	1,976,542	2,259,484
Due from other funds	122,680	2,385,908	12,397,397	5,810,741
Due from other governmental units	160,556	2,165,093	81,457,224	74,433,746
Total assets	<u>\$ 375,507</u>	<u>\$ 4,623,482</u>	<u>\$ 278,896,730</u>	<u>\$ 247,255,190</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ 4,583,910	\$ 3,494,935
Accrued payroll	-	-	4,241,388	3,712,585
Due to other funds	235	3,990	56,230,055	48,636,760
Due to other governmental units	-	-	78,959,913	63,324,235
Unearned revenue and other liabilities	-	-	4,609,493	14,588,334
Total liabilities	<u>235</u>	<u>3,990</u>	<u>148,624,759</u>	<u>133,756,849</u>
<b>Deferred Inflows of Resources</b>				
Unavailable grant revenue	-	-	16,087	405
Unavailable property taxes	17,583	66,747	1,752,510	1,889,287
Unavailable other revenue	-	-	555,124	-
Total deferred inflows	<u>17,583</u>	<u>66,747</u>	<u>2,323,721</u>	<u>1,889,692</u>
<b>Fund Balances</b>				
Restricted	357,689	4,552,745	77,871,532	56,606,699
Committed	-	-	1,091,956	-
Assigned	-	-	48,984,762	55,001,950
Total fund balances	<u>357,689</u>	<u>4,552,745</u>	<u>127,948,250</u>	<u>111,608,649</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 375,507</u>	<u>\$ 4,623,482</u>	<u>\$ 278,896,730</u>	<u>\$ 247,255,190</u>