

Clark County, Nevada  
Nonmajor Governmental Funds  
Combining Balance Sheet  
June 30, 2015

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and investments				
In custody of the County Treasurer	\$ 464,850,934	\$ 194,430,420	\$ 850,622,350	\$ 1,509,903,704
In custody of other officials	1,541,769	-	-	1,541,769
With fiscal agent	-	37,725,633	7,758,039	45,483,672
Accounts receivable	687,039	-	163,431	850,470
Interest receivable	787,699	391,610	1,441,371	2,620,680
Taxes receivable, delinquent	1,766,540	142,367	-	1,908,907
Special assessments receivable	812,540	168,852,042	-	169,664,582
Due from other funds	28,402,318	609,964	104,403,804	133,416,086
Due from other governmental units	43,592,463	232,957	13,123,572	56,948,992
Total assets	<u>\$ 542,441,302</u>	<u>\$ 402,384,993</u>	<u>\$ 977,512,567</u>	<u>\$ 1,922,338,862</u>
<b>Liabilities</b>				
Accounts payable	\$ 24,256,960	\$ 102,366	\$ 34,926,780	\$ 59,286,106
Accrued payroll	7,205,026	-	123,831	7,328,857
Due to other funds	35,224,106	677,777	29,002,570	64,904,453
Due to other governmental units	11,606,865	-	-	11,606,865
Unearned revenue and other liabilities	15,384,515	82	17,272,860	32,657,457
Total liabilities	<u>93,677,472</u>	<u>780,225</u>	<u>81,326,041</u>	<u>175,783,738</u>
<b>Deferred Inflows of Resources</b>				
Unavailable grant revenue	101,701	-	322,599	424,300
Unavailable property taxes	1,511,514	121,802	-	1,633,316
Unavailable special assessments	809,923	168,552,570	-	169,362,493
Total deferred inflows of resources	<u>2,423,138</u>	<u>168,674,372</u>	<u>322,599</u>	<u>171,420,109</u>
<b>Fund Balances</b>				
Nonspendable	3,100,000	-	-	3,100,000
Restricted	276,866,878	167,218,729	266,952,645	711,038,252
Committed	13,508,309	-	110,771,438	124,279,747
Assigned	152,865,505	65,711,667	518,139,844	736,717,016
Total fund balances	<u>446,340,692</u>	<u>232,930,396</u>	<u>895,863,927</u>	<u>1,575,135,015</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 542,441,302</u>	<u>\$ 402,384,993</u>	<u>\$ 977,512,567</u>	<u>\$ 1,922,338,862</u>

Clark County, Nevada  
Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2015

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Taxes	\$ 91,653,678	\$ 6,984,673	\$ -	\$ 98,638,351
Special assessments	1,058,383	25,728,181	-	26,786,564
Licenses and permits	26,818,021	-	-	26,818,021
Intergovernmental revenue				
Consolidated tax	7,963,243	-	-	7,963,243
Other	305,349,856	64,318,806	89,679,675	459,348,337
Charges for services	23,321,032	-	8,150,002	31,471,034
Fines and forfeitures	2,508,009	-	-	2,508,009
Interest	5,272,392	2,320,999	9,387,503	16,980,894
Other	14,879,958	732,198	1,107,734	16,719,890
Total revenues	<u>478,824,572</u>	<u>100,084,857</u>	<u>108,324,914</u>	<u>687,234,343</u>
<b>Expenditures</b>				
Salaries and wages	140,594,427	-	1,341,608	141,936,035
Employee benefits	66,035,888	-	558,016	66,593,904
Services and supplies	264,632,370	3,511,068	23,820,825	291,964,263
Capital outlay	27,066,992	-	188,506,706	215,573,698
Principal	198,741	79,599,997	-	79,798,738
Interest	92,550	82,434,913	-	82,527,463
Bond issuance costs	-	189,269	-	189,269
Total expenditures	<u>498,620,968</u>	<u>165,735,247</u>	<u>214,227,155</u>	<u>878,583,370</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(19,796,396)</u>	<u>(65,650,390)</u>	<u>(105,902,241)</u>	<u>(191,349,027)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers from other funds	91,726,927	55,921,686	116,981,863	264,630,476
Transfers to other funds	(80,793,749)	(1,087,715)	(49,280,988)	(131,162,452)
Refunding bonds issued	-	54,466,000	-	54,466,000
Payments to escrow agent	-	(54,974,696)	-	(54,974,696)
Capital leases	4,795,356	-	-	4,795,356
Total other financing sources (uses)	<u>15,728,534</u>	<u>54,325,275</u>	<u>67,700,875</u>	<u>137,754,684</u>
Net change in fund balance	(4,067,862)	(11,325,115)	(38,201,366)	(53,594,343)
<b>Fund Balance</b>				
Beginning of year	450,408,554	244,255,511	934,065,293	1,628,729,358
End of year	<u>\$ 446,340,692</u>	<u>\$ 232,930,396</u>	<u>\$ 895,863,927</u>	<u>\$ 1,575,135,015</u>