

COMBINING STATEMENTS AND SCHEDULES

Nonmajor Governmental Funds

Combining Balance Sheet

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

Combining Balance Sheet

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Other Nonmajor Governmental Funds

Combining Balance Sheet

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Schedule of Total Uses - Budget and Actual, Non-GAAP Budgetary Basis - All General Fund Budgets

Schedule of Total Uses - Budget and Actual, Non-GAAP Budgetary Basis - All Special Revenue Fund Budgets

Schedule of Sources - Budget and Actual, Non-GAAP Budgetary Basis - All Nonmajor Special Revenue Fund Budgets

Nonmajor Enterprise Funds

Combining Statement of Net Position

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Combining Statement of Cash Flows

Internal Service Funds

Combining Statement of Net Position

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Combining Statement of Cash Flows

Fiduciary Funds

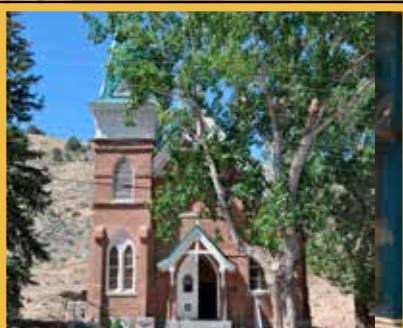
Combining Statement of Fiduciary Net Position—Pension and Other Employee Benefit Trust, Investment Trust and Private—Purpose Trust Funds

Combining Statement of Changes in Fiduciary Net Position—Pension and Other Employee Benefit Trust, Investment Trust and Private—Purpose Trust Funds

Combining Statement of Fiduciary Assets and Liabilities—Agency Funds

Combining Statement of Changes in Assets and Liabilities - Agency Funds





Austin



This is a place to enjoy rugged and scenic trails, or soak in the warm, soothing waters of Spencer Hot Springs. Born an old silver mining town, Austin, Nevada was home to some of Nevada's more colorful prospectors and silver miners. Today, with the expansive Toiyabe Mountain Range as its backyard, it features some of the best mountain biking, hiking and exploring in the state.

Photo Credits: Sydney Martinez and Chris Moran/TravelNevada

NONMAJOR GOVERNMENTAL FUNDS

NONMAJOR SPECIAL REVENUE FUNDS

Employment Security Accounts for the administration of employment training programs (NRS 612.607), unemployment compensation claims (NRS 612.605), and employment security laws (NRS 612.615).

Unemployment Comp Bond Fund Accounts for special bond contributions assessed on employers for the purpose of retiring the bonds in the Unemployment Compensation Fund (NRS 612.613)

Regulatory Accounts for receipts and expenditures related to enforcement of regulations on manufactured housing (NRS 489.491), enforcement of regulations pursuant to dairy products (NRS 584.053), legal judgments against real estate licensees (NRS 645.842), regulation of public utilities (NRS 703.147), and regulation of taxicabs (NRS 706.8825).

Higher Education Capital Construction Accounts for the first \$5,000,000 and 20% of the remaining annual slot machine tax, which is designated for capital construction and payment of principal and interest of construction bonds for higher education (NRS 463.385).

Cleaning Up Petroleum Discharges Accounts for fees collected and claims paid related to the use, storage or discharge of petroleum (NRS 590.830).

Hospital Care to Indigent Persons Accounts for taxes levied to provide care to indigent persons hospitalized from motor vehicle accidents, and for taxes received and payments to counties for supplemental medical assistance to indigent persons (NRS 428.175).

Tourism Promotion Accounts for room taxes and other monies designated for the support of the Commission on Tourism (NRS 231.250).

Offenders' Store Accounts for operations of the general merchandise stores and snack bars used by offenders. Earnings, except interest, must be expended for the welfare and benefit of all offenders (NRS 209.221).

Tobacco Settlement Accounts for proceeds from settlement agreements with and civil actions against manufacturers of tobacco products, forty percent of which is allocated to the Millennium Scholarship fund for the purpose of increasing the number of State residents who enroll in and attend a university or community college of the Nevada System of Higher Education (NRS 396.926), and sixty percent of which is allocated to the Healthy Nevada fund (NRS 439.620) for the purpose of assisting Nevada residents in obtaining and maintaining good health.

Attorney General Settlement Accounts for receipts from the National Mortgage Settlement for purposes of foreclosure relief and housing programs.

Gift Accounts for gifts and grants received by the Department of Conservation and Natural Resources (NRS 232.070), the Department of Wildlife (NRS 501.3585), the State Board of Education (NRS 385.095), the State Library and Archives (NRS 378.090), the Division of State Parks (NRS 407.075), the Rehabilitation Division of the Department of Employment, Training and Rehabilitation (NRS 232.960), and the Department of Health and Human Services (NRS 232.355).

Natural Resources Accounts for grants to publicly owned water systems for water conservation and capital improvements (NRS 349.952).

NV Real Property Corp General Fund Accounts for the general fund activity of the Nevada Real Property Corporation, a blended component unit incorporated to finance certain construction projects.

Miscellaneous Accounts for receipts and expenditures related to compensation of victims of crime (NRS 217.260); fees related to private investigators and recoveries for unfair trade practices (NRS 228.096); prosecution of racketeering (NRS 207.415); and the office of advocate for customers of public utilities (NRS 228.310). It also accounts for private money received by the Division of Museums and History for the Dedicated Trust Fund (NRS 381.0031; receipts for the care of sites for the disposal of radioactive waste (NRS 459.231); and fees collected from owners of mobile home parks to provide mobile home lot rent assistance to low-income mobile home owners (NRS 118B.215).

NONMAJOR DEBT SERVICE FUNDS

Consolidated Bond Interest and Redemption Fund

Accumulates monies for the payment of leases and of principal and interest on general obligation bonds of the State (NRS 349.090).

Highway Revenue Bonds Accumulates monies for the payment of principal and interest on highway revenue bonds of the State (NRS 349.300).

NONMAJOR CAPITAL PROJECTS FUNDS

Parks Capital Project Construction Accounts for the parks improvements program for the Division of State Parks of the Department of Conservation and Natural Resources (NRS 407.065).

Capital Improvement Program - Motor Vehicle Accounts for capital improvement projects for the Department of Motor Vehicles and Public Safety (NRS 341.146).

Capital Improvement Program - Human Resources Accounts for capital improvement projects for the Department of Health and Human Services (NRS 341.146).

Capital Improvement Program - University System Accounts for capital improvement projects for the Nevada System of Higher Education (NRS 341.146).

Capital Improvement Program - General State Government Accounts for capital improvement projects for general government (NRS 341.146).

Capital Improvement Program - Prison System Accounts for capital improvement projects for the Department of Corrections (NRS 341.146).

Capital Improvement Program - Military Accounts for capital improvement projects for the Department of Military (NRS 341.146).

Capital Improvement Program - Wildlife Accounts for capital improvement projects for the Department of Wildlife (NRS 341.146).

NONMAJOR PERMANENT FUND

Henry Wood Christmas Fund Accounts for the bequest of the late Henry Wood to provide Christmas gifts to orphans.

Combining Balance Sheet Nonmajor Governmental Funds

NEVADA

June 30, 2017

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Henry Wood Christmas Permanent Fund	Total Nonmajor Governmental Funds
Assets					
<i>Cash and pooled investments:</i>					
Cash with treasurer	\$ 200,979,988	\$ 156,930,909	\$ 70,032,438	\$ 51,321	\$ 427,994,656
Cash in custody of other officials	70,396,752	-	-	-	70,396,752
Investments	1,579,068	-	-	-	1,579,068
<i>Receivables:</i>					
Accounts receivable	72,023,652	-	-	-	72,023,652
Taxes receivable	627,281	-	-	-	627,281
Intergovernmental receivables	5,923,084	413,900	1,716,377	-	8,053,361
Accrued interest and dividends	2,304	16,863	-	-	19,167
Capital lease receivable	49,495,000	-	-	-	49,495,000
Due from other funds	31,490,614	2,437,744	57,248,545	236	91,177,139
Due from fiduciary funds	1,153,156	-	-	-	1,153,156
Due from component units	192,147	-	-	-	192,147
Inventory	438,546	-	-	-	438,546
Advances to other funds	-	451,910	-	-	451,910
Prepaid items	10,943	-	-	-	10,943
Total assets	\$ 434,312,535	\$ 160,251,326	\$ 128,997,360	\$ 51,557	\$ 723,612,778
Liabilities					
<i>Accounts payable and accruals:</i>					
Accounts payable	\$ 7,995,422	\$ 24,822	\$ 4,103	\$ -	\$ 8,024,347
Accrued payroll and related liabilities	1,885,086	-	-	-	1,885,086
Intergovernmental payables	1,192,907	-	10,311	-	1,203,218
Contracts payable	-	-	8,656,152	-	8,656,152
Retention payable	-	-	2,229,174	-	2,229,174
Due to other funds	24,395,127	4,430	8,970,905	420	33,370,882
Due to fiduciary funds	10,994	-	-	-	10,994
Due to component units	3,173,207	-	15,030,154	-	18,203,361
Unearned revenues	1,325,857	-	-	-	1,325,857
Other liabilities	3,799,881	-	-	-	3,799,881
Total liabilities	43,778,481	29,252	34,900,799	420	78,708,952
Deferred Inflows of Resources					
<i>Unavailable revenue:</i>					
Licenses, fees and permits	107	-	-	-	107
Sales and charges for services	16,895	-	-	-	16,895
Settlement income	19,078,822	-	-	-	19,078,822
Lease principal payments	49,495,000	-	-	-	49,495,000
Interest	360,512	146,514	49,910	44	556,980
Other	381,913	-	-	-	381,913
Total deferred inflows of resources	69,333,249	146,514	49,910	44	69,529,717
Fund Balances					
Nonspendable	449,489	-	-	30,000	479,489
Restricted	201,659,336	30,123,905	56,833,496	21,093	288,637,830
Committed	119,091,980	129,951,655	37,213,155	-	286,256,790
Total fund balances	321,200,805	160,075,560	94,046,651	51,093	575,374,109
Total liabilities, deferred inflows of resources and fund balances	\$ 434,312,535	\$ 160,251,326	\$ 128,997,360	\$ 51,557	\$ 723,612,778

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds

NEVADA

For the Fiscal Year Ended June 30, 2017

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Henry Wood Christmas Permanent Fund	Total Nonmajor Governmental Funds
Revenues					
Gaming taxes, fees, licenses	\$ 13,366,175	\$ -	\$ -	\$ -	\$ 13,366,175
Property and transfer taxes	13,180,018	147,312,251	-	-	160,492,269
Motor and special fuel taxes	-	78,896,289	-	-	78,896,289
Other taxes	252,662,304	-	-	-	252,662,304
Intergovernmental	85,228,607	4,897,524	9,996,710	-	100,122,841
Licenses, fees and permits	23,635,040	-	-	-	23,635,040
Sales and charges for services	20,616,904	210,632	-	-	20,827,536
Interest and investment income	487,924	390,144	283,021	85	1,161,174
Settlement income	40,427,052	-	-	-	40,427,052
Other	9,692,825	6	54	-	9,692,885
Total revenues	459,296,849	231,706,846	10,279,785	85	701,283,565
Expenditures					
<i>Current:</i>					
General government	32,329,966	366,782	-	-	32,696,748
Health services	330,836	-	-	-	330,836
Social services	88,325,613	-	-	-	88,325,613
Education - K-12 administrative	20,397	-	-	-	20,397
Education - higher education	-	-	10,941,482	-	10,941,482
Law, justice and public safety	27,803,706	-	-	-	27,803,706
Regulation of business	21,282,499	-	-	-	21,282,499
Recreation, resource development	31,677,374	-	-	-	31,677,374
Capital outlay	-	-	49,295,469	-	49,295,469
<i>Debt service:</i>					
Principal	-	163,127,500	-	-	163,127,500
Interest, fiscal charges	162	98,461,266	-	-	98,461,428
Debt issuance costs	244,620	-	432,646	-	677,266
Total expenditures	202,015,173	261,955,548	60,669,597	-	524,640,318
Excess (deficiency) of revenues over expenditures	257,281,676	(30,248,702)	(50,389,812)	85	176,643,247
Other Financing Sources (Uses)					
Bonds issued	1,502,842	-	34,274,913	-	35,777,755
Refunding bonds issued	12,107,158	-	-	-	12,107,158
Premium on bonds issued	2,757,162	-	3,501,507	-	6,258,669
Payment to refunded bond agent	(14,697,052)	-	-	-	(14,697,052)
Refunding certificates of participation issued	3,730,000	-	-	-	3,730,000
Payment to refunded certificates of participation agent	(4,071,373)	-	-	-	(4,071,373)
Sale of capital assets	34,356	-	-	-	34,356
Transfers in	43,015,887	26,185,819	60,576,275	-	129,777,981
Transfers out	(248,151,531)	-	(18,772,664)	(420)	(266,924,615)
Total other financing sources (uses)	(203,772,551)	26,185,819	79,580,031	(420)	(98,007,121)
Net change in fund balances	53,509,125	(4,062,883)	29,190,219	(335)	78,636,126
Fund balances, July 1	267,691,680	164,138,443	64,856,432	51,428	496,737,983
Fund balances, June 30	\$ 321,200,805	\$160,075,560	\$ 94,046,651	\$ 51,093	\$ 575,374,109

Combining Balance Sheet Nonmajor Special Revenue Funds

June 30, 2017

	Employment Security	Unemployment Comp Bond Fund	Regulatory	Higher Education Capital Construction
Assets				
<i>Cash and pooled investments:</i>				
Cash with treasurer	\$ 16,676,981	\$ -	\$ 13,852,170	\$ 9,926,414
Cash in custody of other officials	125	70,229,501	2,000	-
Investments	-	-	-	-
<i>Receivables:</i>				
Accounts receivable	306	50,966,376	751,628	-
Taxes receivable	313,952	-	-	-
Intergovernmental receivables	5,644,121	-	-	-
Accrued interest and dividends	-	-	-	-
Capital lease receivable	-	-	-	-
Due from other funds	738,336	53,113	206,121	3,441,236
Due from fiduciary funds	-	-	-	-
Due from component units	-	-	-	-
Inventory	-	-	-	-
Prepaid items	317	-	10,626	-
Total assets	\$ 23,374,138	\$ 121,248,990	\$ 14,822,545	\$ 13,367,650
Liabilities				
<i>Accounts payable and accruals:</i>				
Accounts payable	\$ 1,761,868	\$ -	\$ 98,536	\$ 146
Accrued payroll and related liabilities	990,794	-	502,174	-
Intergovernmental payables	699,894	-	-	-
Due to other funds	2,712,931	515,737	1,511,114	5,826,389
Due to fiduciary funds	322	-	-	-
Due to component units	110,802	-	-	-
Unearned revenues	-	-	1,325,857	-
Other liabilities	-	-	-	-
Total liabilities	6,276,611	515,737	3,437,681	5,826,535
Deferred Inflows of Resources				
<i>Unavailable revenue:</i>				
Licenses, fees and permits	-	-	107	-
Sales and charges for services	-	-	16,895	-
Settlement income	-	-	-	-
Lease principal payments	-	-	-	-
Interest	14,373	9,992	7,316	-
Other	-	-	1,796	-
Total deferred inflows of resources	14,373	9,992	26,114	-
Fund Balances				
Nonspendable	317	-	10,626	-
Restricted	11,771,741	120,723,261	5,674,011	-
Committed	5,311,096	-	5,674,113	7,541,115
Total fund balances	17,083,154	120,723,261	11,358,750	7,541,115
Total liabilities, deferred inflows of resources and fund balances	\$ 23,374,138	\$ 121,248,990	\$ 14,822,545	\$ 13,367,650

Cleaning Up Petroleum Discharges	Hospital Care to Indigent Persons	Tourism Promotion	Offenders' Store	Tobacco Settlement	Attorney General Settlement
\$ 11,512,080	\$ 20,905,283	\$ 4,304,325	\$ 13,643,669	\$ 42,570,162	\$ 27,171,942
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	885,713	19,079,023	-
-	313,329	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
40,328	163,472	6,153,313	101,088	20,328,804	127,941
-	-	-	1,104,699	-	-
-	-	-	-	-	-
-	-	-	272,413	-	-
-	-	-	-	-	-
<u>\$ 11,552,408</u>	<u>\$ 21,382,084</u>	<u>\$ 10,457,638</u>	<u>\$ 16,007,582</u>	<u>\$ 81,977,989</u>	<u>\$ 27,299,883</u>
\$ 34,355	\$ -	\$ 2,893,191	\$ 725,346	\$ 470,117	\$ 616,253
-	-	78,175	136,313	9,611	63,703
-	-	278,226	455	87,223	-
4,033,208	-	19,714	800,777	2,242,879	298,667
-	-	-	10,461	-	211
-	-	-	-	61,133	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,067,563</u>	<u>-</u>	<u>3,269,306</u>	<u>1,673,352</u>	<u>2,870,963</u>	<u>978,834</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	19,078,822	-
-	-	-	-	-	-
7,587	30,754	134	18,510	33,736	24,070
-	-	-	374,246	-	-
<u>7,587</u>	<u>30,754</u>	<u>134</u>	<u>392,756</u>	<u>19,112,558</u>	<u>24,070</u>
-	-	-	272,413	-	-
-	-	-	13,669,061	-	26,296,979
7,477,258	21,351,330	7,188,198	-	59,994,468	-
<u>7,477,258</u>	<u>21,351,330</u>	<u>7,188,198</u>	<u>13,941,474</u>	<u>59,994,468</u>	<u>26,296,979</u>
<u>\$ 11,552,408</u>	<u>\$ 21,382,084</u>	<u>\$ 10,457,638</u>	<u>\$ 16,007,582</u>	<u>\$ 81,977,989</u>	<u>\$ 27,299,883</u>

Combining Balance Sheet Nonmajor Special Revenue Funds

NEVADA

June 30, 2017

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	Gift	Natural Resources	NV Real Property Corp General Fund	Miscellaneous	Total Nonmajor Special Revenue Funds
Assets					
<i>Cash and pooled investments:</i>					
Cash with treasurer	\$ 2,407,435	\$ 4,570,510	\$ 468,087	\$ 32,970,930	\$ 200,979,988
Cash in custody of other officials	20,658	-	35	144,433	70,396,752
Investments	259,296	-	-	1,319,772	1,579,068
<i>Receivables:</i>					
Accounts receivable	193,866	-	-	146,740	72,023,652
Taxes receivable	-	-	-	-	627,281
Intergovernmental receivables	-	-	-	278,963	5,923,084
Accrued interest and dividends	2,304	-	-	-	2,304
Capital lease receivable	-	-	49,495,000	-	49,495,000
Due from other funds	14,952	33,934	7,683	80,293	31,490,614
Due from fiduciary funds	-	-	-	48,457	1,153,156
Due from component units	-	-	192,147	-	192,147
Inventory	-	-	-	166,133	438,546
Prepaid items	-	-	-	-	10,943
Total assets	\$ 2,898,511	\$ 4,604,444	\$ 50,162,952	\$ 35,155,721	\$ 434,312,535
Liabilities					
<i>Accounts payable and accruals:</i>					
Accounts payable	\$ 32,609	\$ 22,145	\$ -	\$ 1,340,856	\$ 7,995,422
Accrued payroll and related liabilities	-	-	-	104,316	1,885,086
Intergovernmental payables	5,350	121,759	-	-	1,192,907
Due to other funds	11,178	455,888	-	5,966,645	24,395,127
Due to fiduciary funds	-	-	-	-	10,994
Due to component units	-	-	-	3,001,272	3,173,207
Unearned revenues	-	-	-	-	1,325,857
Other liabilities	-	-	-	3,799,881	3,799,881
Total liabilities	49,137	599,792	-	14,212,970	43,778,481
Deferred Inflows of Resources					
<i>Unavailable revenue:</i>					
Licenses, fees and permits	-	-	-	-	107
Sales and charges for services	-	-	-	-	16,895
Settlement income	-	-	-	-	19,078,822
Lease principal payments	-	-	49,495,000	-	49,495,000
Interest	2,002	4,506	193,592	13,940	360,512
Other	-	-	-	5,871	381,913
Total deferred inflows of resources	2,002	4,506	49,688,592	19,811	69,333,249
Fund Balances					
Nonspendable	-	-	-	166,133	449,489
Restricted	2,376,308	4,000,146	474,360	16,673,469	201,659,336
Committed	471,064	-	-	4,083,338	119,091,980
Total fund balances	2,847,372	4,000,146	474,360	20,922,940	321,200,805
Total liabilities, deferred inflows of resources and fund balances	\$ 2,898,511	\$ 4,604,444	\$ 50,162,952	\$ 35,155,721	\$ 434,312,535



GURU RD.

DON'T
FENCE
ME
IN

Guru Road

Guru Road is a curious monument of quirky aphorisms and folk art installations built by DeWayne "Doobie" Williams between 1978 and 1992. This mile-long strip of dirt road can be found 2 miles north of Gerlach, NV and is passable with a normal car. The entrance is marked by a street sign which says "Guru Road" and by messages etched into indigenous flat rocks which elaborate "The Wonder Road," "Maybe Something For You," and "Remember No Matter What You Think Of This Road The Price Is Right."

Photos By: Sydney Martinez and Kaitlin Godbey
TravelNevada.com

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2017

	Employment Security	Unemployment Comp Bond Fund	Regulatory	Higher Education Capital Construction
Revenues				
Gaming taxes, fees, licenses	\$ -	\$ -	\$ -	\$ 13,366,175
Property and transfer taxes	-	-	-	-
Other taxes	14,023,879	197,108,175	44,203	-
Intergovernmental	67,057,157	-	750,013	-
Licenses, fees and permits	446,449	-	19,169,104	-
Sales and charges for services	595,488	-	3,140	-
Interest and investment income	23,367	121,655	17,986	-
Settlement income	-	-	-	-
Other	1,070	-	474,395	-
Total revenues	82,147,410	197,229,830	20,458,841	13,366,175
Expenditures				
<i>Current:</i>				
General government	-	-	-	-
Health services	-	-	-	-
Social services	77,976,361	-	-	-
Education - K-12 administrative	-	-	-	-
Law, justice and public safety	-	-	-	-
Regulation of business	-	-	20,242,545	-
Recreation, resource development	-	-	-	-
<i>Debt service:</i>				
Interest	-	-	-	162
Debt issuance costs	-	-	-	-
Arbitrage payments	-	-	-	-
Total expenditures	77,976,361	-	20,242,545	162
Excess (deficiency) of revenues over expenditures	4,171,049	197,229,830	216,296	13,366,013
Other Financing Sources (Uses)				
Bonds issued	-	-	-	-
Refunding bonds issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Refunding certificates of participation issued	-	-	-	-
Payment to refunded certificates of participation agent	-	-	-	-
Payment to refunded bond agent	-	-	-	-
Sale of capital assets	1,297	-	33,059	-
Transfers in	4,290,480	-	218,440	-
Transfers out	(4,144,474)	(163,461,617)	(1,678,249)	(11,688,125)
Total other financing sources (uses)	147,303	(163,461,617)	(1,426,750)	(11,688,125)
Net change in fund balances	4,318,352	33,768,213	(1,210,454)	1,677,888
Fund balances, July 1	12,764,802	86,955,048	12,569,204	5,863,227
Fund balances, June 30	\$ 17,083,154	\$ 120,723,261	\$ 11,358,750	\$ 7,541,115

Cleaning Up Petroleum Discharges	Hospital Care to Indigent Persons	Tourism Promotion	Offenders' Store	Tobacco Settlement	Attorney General Settlement	Gift
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	13,180,018	-	-	-	-	-
13,635,595	-	24,235,049	-	-	-	-
-	15,360,145	-	-	-	-	-
415,487	-	36,455	-	-	-	-
-	-	-	19,559,700	-	-	-
(6,424)	139,139	450	26,798	(40,084)	67,070	(27,349)
-	-	-	-	40,427,052	-	-
22	-	4,254	29,084	1,224	-	484,668
<u>14,044,680</u>	<u>28,679,302</u>	<u>24,276,208</u>	<u>19,615,582</u>	<u>40,388,192</u>	<u>67,070</u>	<u>457,319</u>
-	-	-	-	32,271,411	-	55,706
-	-	-	-	-	-	-
-	1,692,776	-	-	8,561,680	-	94,796
-	-	-	-	-	-	20,397
-	-	-	13,649,954	-	4,328,614	-
-	-	-	-	-	-	-
8,817,935	-	16,747,513	-	-	-	330,291
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>8,817,935</u>	<u>1,692,776</u>	<u>16,747,513</u>	<u>13,649,954</u>	<u>40,833,091</u>	<u>4,328,614</u>	<u>501,190</u>
<u>5,226,745</u>	<u>26,986,526</u>	<u>7,528,695</u>	<u>5,965,628</u>	<u>(444,899)</u>	<u>(4,261,544)</u>	<u>(43,871)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	27,913,690	10,000,000	420
(5,304,730)	(26,116,186)	(5,900,070)	(2,781,324)	(18,845,813)	(842,174)	-
<u>(5,304,730)</u>	<u>(26,116,186)</u>	<u>(5,900,070)</u>	<u>(2,781,324)</u>	<u>9,067,877</u>	<u>9,157,826</u>	<u>420</u>
(77,985)	870,340	1,628,625	3,184,304	8,622,978	4,896,282	(43,451)
7,555,243	20,480,990	5,559,573	10,757,170	51,371,490	21,400,697	2,890,823
<u>\$ 7,477,258</u>	<u>\$ 21,351,330</u>	<u>\$ 7,188,198</u>	<u>\$ 13,941,474</u>	<u>\$ 59,994,468</u>	<u>\$ 26,296,979</u>	<u>\$ 2,847,372</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds

NEVADA

For the Fiscal Year Ended June 30, 2017

Page 2 of 2

	Natural Resources	NV Real Property Corp General Fund	Miscellaneous	Total Nonmajor Special Revenue Funds
Revenues				
Gaming taxes, fees, licenses	\$ -	\$ -	\$ -	\$ 13,366,175
Property and transfer taxes	-	-	-	13,180,018
Other taxes	-	-	3,615,403	252,662,304
Intergovernmental	12,292	-	2,049,000	85,228,607
Licenses, fees and permits	-	-	3,567,545	23,635,040
Sales and charges for services	-	-	458,576	20,616,904
Interest and investment income	(1,649)	15,593	151,372	487,924
Settlement income	-	-	-	40,427,052
Other	-	5,177,012	3,521,096	9,692,825
Total revenues	10,643	5,192,605	13,362,992	459,296,849
Expenditures				
<i>Current:</i>				
General government	-	2,849	-	32,329,966
Health services	-	-	330,836	330,836
Social services	-	-	-	88,325,613
Education - K-12 administrative	-	-	-	20,397
Law, justice and public safety	-	-	9,825,138	27,803,706
Regulation of business	-	-	1,039,954	21,282,499
Recreation, resource development	5,781,635	-	-	31,677,374
<i>Debt service:</i>				
Interest	-	-	-	162
Debt issuance costs	167,268	77,352	-	244,620
Arbitrage payments	-	-	-	-
Total expenditures	5,948,903	80,201	11,195,928	202,015,173
Excess (deficiency) of revenues over expenditures	(5,938,260)	5,112,404	2,167,064	257,281,676
Other Financing Sources (Uses)				
Bonds issued	1,502,842	-	-	1,502,842
Refunding bonds issued	12,107,158	-	-	12,107,158
Premium on bonds issued	2,757,162	-	-	2,757,162
Refunding certificates of participation issued	-	3,730,000	-	3,730,000
Payment to refunded certificates of participation agent	-	(4,071,373)	-	(4,071,373)
Payment to refunded bond agent	(14,697,052)	-	-	(14,697,052)
Sale of capital assets	-	-	-	34,356
Transfers in	-	-	592,857	43,015,887
Transfers out	(330,853)	(6,635,672)	(422,244)	(248,151,531)
Total other financing sources (uses)	1,339,257	(6,977,045)	170,613	(203,772,551)
Net change in fund balances	(4,599,003)	(1,864,641)	2,337,677	53,509,125
Fund balances, July 1	8,599,149	2,339,001	18,585,263	267,691,680
Fund balances, June 30	\$ 4,000,146	\$ 474,360	\$ 20,922,940	\$ 321,200,805

Genoa

Genoa, pronounced "ju-NO-ah," is on the eastern side of the Sierra Nevada in Carson Valley, 20 minutes from Lake Tahoe's world-class skiing. Established in 1851 by Mormon traders, it was called Mormon Station until 1855 when, as legend has it, Judge Orson Hyde named the burgeoning town after Genoa, Italy, the birthplace of Christopher Columbus.

Photos Credit: Sydney Martinez/TravelNevada.com

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Combining Balance Sheet Other Nonmajor Governmental Funds

June 30, 2017

	Debt Service Funds			Capital Projects Funds	
	Consolidated Bond Interest and Redemption	Highway Revenue Bonds	Total	Parks Capital Project Construction	CIP Motor Vehicle
Assets					
<i>Cash and pooled investments:</i>					
Cash with treasurer	\$ 126,807,004	\$ 30,123,905	\$ 156,930,909	\$ 508,726	\$ 4,418,704
<i>Receivables:</i>					
Intergovernmental receivables	413,900	-	413,900	-	-
Accrued interest and dividends	16,863	-	16,863	-	-
Due from other funds	2,437,744	-	2,437,744	27,283	35,580
Advances to other funds	451,910	-	451,910	-	-
Total assets	<u>\$ 130,127,421</u>	<u>\$ 30,123,905</u>	<u>\$ 160,251,326</u>	<u>\$ 536,009</u>	<u>\$ 4,454,284</u>
Liabilities					
<i>Accounts payable and accruals:</i>					
Accounts payable	\$ 24,822	\$ -	\$ 24,822	\$ 1	\$ 3,878
Intergovernmental payables	-	-	-	-	-
Contracts payable	-	-	-	-	24,631
Retentions payable	-	-	-	-	448,605
Due to other funds	4,430	-	4,430	536,008	297,913
Due to component units	-	-	-	-	-
Total liabilities	<u>29,252</u>	<u>-</u>	<u>29,252</u>	<u>536,009</u>	<u>775,027</u>
Deferred Inflows of Resources					
<i>Unavailable revenue:</i>					
Interest	146,514	-	146,514	-	3,487
Total deferred inflows of resources	<u>146,514</u>	<u>-</u>	<u>146,514</u>	<u>-</u>	<u>3,487</u>
Fund Balances					
Restricted	-	30,123,905	30,123,905	-	4,119,767
Committed	129,951,655	-	129,951,655	-	(443,997)
Total fund balances	<u>129,951,655</u>	<u>30,123,905</u>	<u>160,075,560</u>	<u>-</u>	<u>3,675,770</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 130,127,421</u>	<u>\$ 30,123,905</u>	<u>\$ 160,251,326</u>	<u>\$ 536,009</u>	<u>\$ 4,454,284</u>

Capital Projects Funds

CIP University System	CIP General State Government	CIP Prison System	CIP Military	CIP Wildlife	CIP Bond Proceeds	Total
\$ 2,661,149	\$ 5,992,824	\$ 6,598,396	\$ 5,192,843	\$ 80,661	\$ 44,579,135	\$ 70,032,438
-	367,655	-	1,348,722	-	-	1,716,377
-	-	-	-	-	-	-
16,864,003	4,620,134	2,362,674	33,112,190	12,752	213,929	57,248,545
-	-	-	-	-	-	-
<u>\$ 19,525,152</u>	<u>\$ 10,980,613</u>	<u>\$ 8,961,070</u>	<u>\$ 39,653,755</u>	<u>\$ 93,413</u>	<u>\$ 44,793,064</u>	<u>\$ 128,997,360</u>
\$ -	\$ -	\$ -	\$ 224	\$ -	\$ -	\$ 4,103
-	-	6,120	-	4,191	-	10,311
3,258,943	1,980,798	1,943,379	1,417,419	30,982	-	8,656,152
1,104,824	278,319	112,438	284,988	-	-	2,229,174
125,055	946,553	860,072	75,490	350	6,129,464	8,970,905
15,030,154	-	-	-	-	-	15,030,154
<u>19,518,976</u>	<u>3,205,670</u>	<u>2,922,009</u>	<u>1,778,121</u>	<u>35,523</u>	<u>6,129,464</u>	<u>34,900,799</u>
6,176	-	-	-	-	40,247	49,910
<u>6,176</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,247</u>	<u>49,910</u>
-	3,985,074	5,604,002	4,443,410	57,890	38,623,353	56,833,496
-	3,789,869	435,059	33,432,224	-	-	37,213,155
-	<u>7,774,943</u>	<u>6,039,061</u>	<u>37,875,634</u>	<u>57,890</u>	<u>38,623,353</u>	<u>94,046,651</u>
<u>\$ 19,525,152</u>	<u>\$ 10,980,613</u>	<u>\$ 8,961,070</u>	<u>\$ 39,653,755</u>	<u>\$ 93,413</u>	<u>\$ 44,793,064</u>	<u>\$ 128,997,360</u>

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Other Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2017

	Debt Service Funds			Capital Projects Funds	
	Consolidated Bond Interest and Redemption	Highway Revenue Bonds	Total	Parks Capital Project Construction	CIP Motor Vehicle
Revenues					
Property and transfer taxes	\$ 147,312,251	\$ -	\$ 147,312,251	\$ -	\$ -
Motor and special fuel taxes	-	78,896,289	78,896,289	-	-
Intergovernmental	4,897,524	-	4,897,524	-	-
Sales and charges for services	210,632	-	210,632	-	-
Interest and investment income	390,144	-	390,144	5	44,514
Other	-	6	6	-	-
Total revenues	152,810,551	78,896,295	231,706,846	5	44,514
Expenditures					
<i>Current:</i>					
General government	366,782	-	366,782	-	-
Education - higher education	-	-	-	-	-
Capital outlay	-	-	-	36,541	7,792,486
<i>Debt service:</i>					
Principal	114,532,500	48,595,000	163,127,500	-	-
Interest	67,136,665	31,324,601	98,461,266	-	-
Debt issuance costs	-	-	-	-	-
Total expenditures	182,035,947	79,919,601	261,955,548	36,541	7,792,486
Excess (deficiency) of revenues over expenditures	(29,225,396)	(1,023,306)	(30,248,702)	(36,536)	(7,747,972)
Other Financing Sources (Uses)					
Bonds issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers in	26,185,819	-	26,185,819	36,528	59,842
Transfers out	-	-	-	-	(297,913)
Total other financing sources (uses)	26,185,819	-	26,185,819	36,528	(238,071)
Net change in fund balances	(3,039,577)	(1,023,306)	(4,062,883)	(8)	(7,986,043)
Fund balances, July 1	132,991,232	31,147,211	164,138,443	8	11,661,813
Fund balances, June 30	\$ 129,951,655	\$ 30,123,905	\$ 160,075,560	\$ -	\$ 3,675,770

Capital Projects Funds

CIP University System	CIP General State Government	CIP Prison System	CIP Military	CIP Wildlife	CIP Bond Proceeds	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	367,655	-	9,309,445	319,610	-	9,996,710
-	-	-	-	-	-	-
-	-	-	-	-	238,502	283,021
-	-	-	-	54	-	54
-	367,655	-	9,309,445	319,664	238,502	10,279,785
-	-	-	-	-	-	-
-	-	-	-	-	10,941,482	10,941,482
-	16,723,590	13,783,693	10,008,860	950,299	-	49,295,469
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	432,646	432,646
-	16,723,590	13,783,693	10,008,860	950,299	11,374,128	60,669,597
-	(16,355,935)	(13,783,693)	(699,415)	(630,635)	(11,135,626)	(50,389,812)
-	-	-	-	-	34,274,913	34,274,913
-	-	-	-	-	3,501,507	3,501,507
-	15,847,829	9,190,907	34,900,215	540,954	-	60,576,275
-	(897,950)	(860,041)	(75,486)	-	(16,641,274)	(18,772,664)
-	14,949,879	8,330,866	34,824,729	540,954	21,135,146	79,580,031
-	(1,406,056)	(5,452,827)	34,125,314	(89,681)	9,999,520	29,190,219
-	9,180,999	11,491,888	3,750,320	147,571	28,623,833	64,856,432
\$ -	\$ 7,774,943	\$ 6,039,061	\$ 37,875,634	\$ 57,890	\$ 38,623,353	\$ 94,046,651

Schedule of Total Uses - Budget and Actual, Non-GAAP Budgetary Basis

All General Fund Budgets

For the Fiscal Year Ended June 30, 2017

Page 1 of 9

	Final Budget	Actual	Variance
	\$	\$	\$
General Fund Unbudgeted Activity/Refunds	-	1,444,820	(1,444,820)
Elected Officials			
Office of the Governor	2,388,465	2,343,817	44,648
Governor's Mansion Maintenance	372,594	284,408	88,186
Science Innovation and Technology	2,078,659	1,953,812	124,847
Budget and Planning	4,006,387	3,799,290	207,097
Internal Audit	1,534,307	1,475,050	59,257
Merit Award Board	1,100	820	280
Governor's Washington Office	259,433	259,433	-
Ethics Commission	843,278	742,800	100,478
High Level Nuclear Waste	2,250,968	1,798,243	452,725
Governor's Office Energy Conservation	1,926,005	1,444,386	481,619
Renewable Energy/Energy Efficiency Loan Program	1,511,836	30,003	1,481,833
Renewable Energy Account	13,952,498	2,787,934	11,164,564
WICHE Loan and Stipend	1,427,895	1,339,265	88,630
WICHE Administration	354,026	312,575	41,451
Lieutenant Governor	589,558	547,798	41,760
Attorney General Administrative Account	30,833,202	27,853,278	2,979,924
Attorney General Extradition Coordinator	674,972	505,044	169,928
Special Litigation Fund	3,090,373	1,907,986	1,182,387
Attorney General Workers' Compensation Fraud	4,178,083	3,381,556	796,527
Attorney General Crime Prevention	401,094	400,566	528
Attorney General Medicaid Fraud	3,645,987	2,010,625	1,635,362
Attorney General Violence Against Women Grants	5,894,643	3,315,258	2,579,385
Attorney General Council For Prosecuting Attorneys	421,014	199,426	221,588
Attorney General Victims of Domestic Violence	441,502	347,965	93,537
Attorney General Forfeiture	315,708	127,131	188,577
Private Investigators Licensing Board	1,983,414	1,475,169	508,245
Secretary of State	33,808,107	19,350,128	14,457,979
Secretary of State HAVA Elections Account	885,105	799,614	85,491
Secretary of State Advisory Committee Gift	62	-	62
Secretary of State Notary Training	457,585	78,930	378,655
Securities Forfeiture Account	99,533	-	99,533
State Treasurer	2,910,667	2,705,512	205,155
Silicosis and Disabled Pensions	118,947	34,725	84,222
Nevada College Savings Trust	4,398,328	3,946,557	451,771
Endowment Account	11,875,033	4,397,364	7,477,669
College Savings Private Entity	83,419	-	83,419
Unclaimed Property	2,299,648	1,882,802	416,846
Controller's Office	5,802,909	5,033,465	769,444
Debt Recovery	1,252,869	191,334	1,061,535
Rainy Day	25,000,000	25,000,000	-
	174,369,213	124,064,069	50,305,144
Legislative-Judicial			
Judicial Branch			
Administrative Office of the Courts	5,340,357	3,219,181	2,121,176
Judicial Programs and Services Division	1,333,452	1,141,648	191,804
Uniform System of Judicial Records	3,145,074	1,426,389	1,718,685
Judicial Education	1,434,148	785,668	648,480
Court of Appeals	2,207,643	2,156,812	50,831
State Judicial Elected Officials	22,039,369	21,488,733	550,636
Judicial Support, Governance and Special Events	1,204,783	1,126,989	77,794
Judicial Retirement System State Share	1,971,801	1,800,399	171,402
Supreme Court	10,986,524	10,289,681	696,843
Specialty Courts	10,751,094	7,951,683	2,799,411
Senior Justice and Senior Judge Program	1,492,610	1,444,686	47,924
Judicial Selection	20,349	20,125	224
Foreclosure Mediation Program	1,671,753	1,514,034	157,719
Law Library Gift Fund	75,494	64,096	11,398
Law Library	1,861,572	1,618,934	242,638
Judicial Discipline	824,737	708,268	116,469
Legislative Branch			
Interim Finance Committee	107,881,839	46,574,127	61,307,712
Legislative Counsel Bureau Disbursement	17,000,000	-	17,000,000
Disaster Relief	8,781,839	33,336	8,748,503

	Final Budget	Actual	Variance
Foreclosure Mediation	\$ 1,430,000	\$ 300,000	\$ 1,130,000
So Nevada Community Project Fund	6,370	-	6,370
	<u>201,460,808</u>	<u>103,664,789</u>	<u>97,796,019</u>
Finance and Administration			
Department of Administration			
Director's Office	768,368	620,247	148,121
Grants Office	401,530	393,408	8,122
Construction Education Account	221,668	161,767	59,901
Commission for Women	12,949	534	12,415
Graffiti Reward Fund	18,478	-	18,478
State Archives	1,587,819	1,489,297	98,522
NSLA - IPS Equipment/Software	48,969	12,829	36,140
Nevada State Library	4,638,021	4,313,173	324,848
Nevada State Library - CLAN	506,667	314,570	192,097
Special Appropriations	12,097,544	12,087,742	9,802
Judicial College/Juvenile and Family Justice	130,430	130,430	-
Roof Maintenance Reserve	659,287	42,500	616,787
Public Works Division Administration	1,056,527	1,015,578	40,949
Public Works Division	350,532	345,703	4,829
Public Works Inspection	5,084,273	4,322,695	761,578
Public Works Retention Payment	1,834	-	1,834
Building Official Admin	4,660,584	1,492,469	3,168,115
State Unemployment Compensation	2,793,942	1,458,662	1,335,280
Hearings and Appeals	4,897,205	4,785,699	111,506
General Fund Salary Adjustment	27,568,874	13,723,439	13,845,435
State Claims	2,483,723	722,273	1,761,450
Emergency Fund	320,346	40,505	279,841
Statutory Contingency	4,011,463	1,230,675	2,780,788
Department of Taxation			
Department of Taxation	42,228,778	31,286,094	10,942,684
	<u>116,549,811</u>	<u>79,990,289</u>	<u>36,559,522</u>
Education K-12			
Department of Education			
Distributive School Account	1,518,991,775	1,481,752,972	37,238,803
Educator Effectiveness	17,035,180	9,900,437	7,134,743
School Remediation	197,256,114	169,770,362	27,485,752
State Supplemental School Support	185,070,000	179,165,186	5,904,814
Office of the Superintendent	1,515,395	1,504,141	11,254
Educational Trust Fund	602,325	110,900	491,425
Career and Technical Education	12,801,815	9,948,573	2,853,242
Gear Up	6,902,645	3,817,641	3,085,004
Gear Up Scholarship Trust	7,696,905	363,005	7,333,900
Continuing Education	7,413,274	6,658,901	754,373
Assessments and Accountability	18,239,729	16,700,613	1,539,116
Other State Education Programs	110,931,531	101,083,142	9,848,389
Account for Health Education of Minors	557	-	557
Education Technology Trust	66	-	66
Educator Licensure	3,963,495	1,820,812	2,142,683
Parent Involve & Family Engage	222,897	186,223	36,674
Public Charter School Loan Program	707,053	-	707,053
Office of Early Learning & Development	25,429,126	17,251,691	8,177,435
Student and School Support	199,862,930	139,799,191	60,063,739
Literacy Programs	7,360,184	7,344,323	15,861
Individuals with Disabilities (IDEA)	89,753,996	76,466,541	13,287,455
District Support Services	1,423,758	1,320,435	103,323
Department Support Services	4,291,812	2,528,964	1,762,848
Incentives for Licensed Educational Personnel	2,966,126	1,087,379	1,878,747
Student Indemnification Account	486,334	127,273	359,061
Professional Development Program	13,084,281	12,411,747	672,534
Account for Alternative Schools	7,559,121	448,005	7,111,116
Achievement School District	161,894	127,188	34,706
Standards and Instructional Support	4,143,380	2,996,447	1,146,933
Anti-Bullying Gift Fund	56,011	1,909	54,102
Data Systems Management	3,999,105	3,717,294	281,811
Teacher's School Supplies Reimbursement	3,081,000	2,502,746	578,254

Schedule of Total Uses - Budget and Actual, Non-GAAP Budgetary Basis

All General Fund Budgets

For the Fiscal Year Ended June 30, 2017

Page 3 of 9

	Final Budget	Actual	Variance
Teach NV Scholarship Program	\$ 2,889,988	\$ 2,512,283	\$ 377,705
State Public Charter School Authority	12,898,789	9,487,703	3,411,086
Commission on Postsecondary Education	413,007	363,564	49,443
	2,469,211,598	2,263,277,591	205,934,007
Higher Education			
Nevada System of Higher Education			
Special Projects	4,427,366	2,386,093	2,041,273
Education for Dependent Children	50,955	-	50,955
University of Nevada, Reno	212,044,643	210,422,734	1,621,909
School of Medical Sciences	43,529,945	43,482,926	47,019
Intercollegiate Athletics - UNR	5,237,224	5,237,214	10
Statewide Programs - UNR	8,225,355	8,225,355	-
University System Administration	4,754,615	4,753,332	1,283
University of Nevada, Las Vegas	272,772,939	271,906,069	866,870
Intercollegiate Athletics - UNLV	7,358,586	7,358,586	-
Agricultural Experiment Station	6,924,917	6,924,917	-
Cooperative Extension Service	5,747,197	5,740,639	6,558
System Computing Center	17,741,761	17,741,761	-
UNLV Law School	14,233,165	14,122,712	110,453
National Direct Student Loan Program	35,793	35,793	-
University Press	422,711	422,710	1
Statewide Programs - UNLV	3,530,711	3,530,711	-
Business Center North	1,994,827	1,994,822	5
Business Center South	1,780,917	1,780,917	-
Anatomical Gift Account	363,487	65,000	298,487
UNLV Dental School	17,592,940	17,443,729	149,211
UNLV School of Medicine	19,567,702	19,567,702	-
Collegiate License Plate Account	474,110	379,327	94,783
Nevada State College at Henderson	22,043,555	21,978,391	65,164
College of Southern Nevada	137,992,475	135,448,059	2,544,416
Laboratory and Research	1,618,029	1,618,029	-
Silver State Opportunity Grant	2,500,000	2,500,000	-
Great Basin College	16,597,484	16,589,421	8,063
Desert Research Institute	7,609,153	7,609,153	-
Western Nevada College	18,008,949	17,628,115	380,834
Truckee Meadows Community College	43,678,922	43,262,110	416,812
	898,860,433	890,156,327	8,704,106
Human Services			
Director's Office			
Administration	1,769,863	1,688,242	81,621
Grants Management Unit	27,046,322	25,763,247	1,283,075
Prevention/Treatment of Problem Gambling	1,876,776	1,255,314	621,462
IDEA Part C Compliance	5,062,512	3,951,892	1,110,620
Developmental Disabilities	896,893	658,027	238,866
Victims of Human Trafficking	97,329	49,470	47,859
Public Defender	3,324,246	3,146,430	177,816
Consumer Health Assistance	1,359,600	1,240,502	119,098
DHR Children's Trust Account	1,106,429	551,995	554,434
UPL Holding Account	9,500,854	7,283,056	2,217,798
Aging and Disability Services Division			
Early Intervention Services	37,626,405	35,930,296	1,696,109
Family Preservation Program	2,930,664	2,833,424	97,240
Rural Regional Center	18,906,418	17,233,643	1,672,775
Desert Regional Center	126,616,712	115,760,868	10,855,844
Sierra Regional Center	42,498,294	40,014,083	2,484,211
Aging Federal Programs and Administration	28,526,303	24,186,864	4,339,439
Senior Tax Assistance Rebate	4,955,702	507,717	4,447,985
Disability Services	42,195,960	34,735,383	7,460,577
Division of Health Care Financing and Policy			
Intergovernmental Transfer Program	210,648,787	181,604,158	29,044,629
Health Care Financing and Policy	219,633,137	168,278,804	51,354,333
Increased Quality of Nursing Care	34,610,575	32,849,847	1,760,728
Nevada Check-Up Program	51,880,949	47,212,545	4,668,404
Nevada Medicaid	3,671,089,563	3,554,479,256	116,610,307
Division of Public and Behavioral Health			
Radiation Control Program	5,149,413	2,974,075	2,175,338

	Final Budget	Actual	Variance
Cancer Control Registry	\$ 978,431	\$ 580,917	\$ 397,514
Behavioral Health Prevention & Treatment	42,551,189	33,353,650	9,197,539
Health Statistics and Planning	3,295,101	1,694,753	1,600,348
Consumer Protection	2,387,478	1,672,184	715,294
So NV Adult Mental Health Services	89,022,230	80,494,596	8,527,634
No NV Adult Mental Health Services	32,959,236	29,554,559	3,404,677
Behavioral Health Administration	5,166,009	3,071,876	2,094,133
Facility for the Mental Offender	11,574,998	11,180,845	394,153
Alcohol Tax Program	1,395,550	1,311,388	84,162
Rural Clinics	14,767,438	12,692,661	2,074,777
Immunization Program	8,581,215	7,380,452	1,200,763
Medical Marijuana Establishments	3,329,632	1,938,850	1,390,782
Marijuana Health Registry	4,095,805	2,315,604	1,780,201
WIC Food Supplement	75,909,575	63,564,720	12,344,855
Communicable Diseases	38,273,338	23,364,251	14,909,087
Health Care Facility Reg	20,197,399	10,036,017	10,161,382
Health Facilities-Admin Penalty	179,681	73,703	105,978
Public Health Preparedness Program	13,426,177	11,127,449	2,298,728
Biostatistics and Epidemiology	9,440,929	6,562,327	2,878,602
Chronic Disease	10,129,546	9,194,254	935,292
Maternal Child Health Services	13,189,675	8,923,707	4,265,968
Office of State Health Administration	10,497,057	8,482,524	2,014,533
Community Health Services	3,773,393	2,687,280	1,086,113
Emergency Medical Services	1,131,049	925,368	205,681
Child Care Services	1,790,342	1,430,329	360,013
Division of Welfare and Supportive Services			
Welfare Administration	63,318,322	44,884,779	18,433,543
Temp Assistance for Needy Families	48,056,139	41,395,082	6,661,057
Assistance to Aged and Blind	9,988,730	9,790,000	198,730
Welfare Field Services	116,352,408	110,091,853	6,260,555
Child Support Enforcement Program	53,018,203	13,869,088	39,149,115
Child Support Federal Reimbursement	27,265,939	24,744,289	2,521,650
Child Care Assistance and Development	54,943,109	51,021,251	3,921,858
Energy Assistance - Welfare	24,551,473	16,853,027	7,698,446
Division of Child and Family Services			
Community Juvenile Justice Programs	3,913,133	3,166,218	746,915
Washoe County Integration	36,874,824	35,500,706	1,374,118
Clark County Child Welfare	106,744,408	104,822,414	1,921,994
UNITY/SACWIS	6,080,459	5,726,677	353,782
Children, Youth and Family Administration	36,459,200	28,786,213	7,672,987
Youth Alternative Placement	4,191,465	4,191,465	-
Juvenile Correctional Facility	7,798,846	7,557,143	241,703
Caliente Youth Center	9,870,626	8,382,268	1,488,358
Victims of Domestic Violence	3,934,346	2,873,603	1,060,743
Rural Child Welfare	20,531,541	19,103,123	1,428,418
Transition from Foster Care	2,572,680	1,512,507	1,060,173
Review of Death of Children	479,737	78,671	401,066
Nevada Youth Training Center	9,715,605	7,630,997	2,084,608
Youth Parole Services	6,089,927	6,000,505	89,422
Farm Account - Youth Training Center	6,650	-	6,650
No NV Child and Adolescent Services	9,629,787	8,910,178	719,609
So NV Child and Adolescent Services	34,075,752	28,243,174	5,832,578
Department of Employment, Training and Rehabilitation			
Blind Business Enterprise Program	5,111,510	1,470,236	3,641,274
Services to the Blind	4,861,700	3,430,049	1,431,651
Vocational Rehabilitation	22,409,256	16,337,976	6,071,280
Rehabilitation Administration	1,415,325	1,019,522	395,803
Disability Adjudication	19,799,374	15,784,635	4,014,739
Office of Equal Rights	1,653,251	1,474,836	178,415
NV P20 Workforce Reporting	1,126,355	926,338	200,017
DETR Administrative Services	5,654,686	4,810,612	844,074
Research and Analysis	3,111,388	2,592,695	518,693
Information Development and Processing	15,294,545	11,286,306	4,008,239
	5,744,252,878	5,282,071,838	462,181,040

Schedule of Total Uses - Budget and Actual, Non-GAAP Budgetary Basis

All General Fund Budgets

For the Fiscal Year Ended June 30, 2017

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	Final Budget	Actual	Variance
Commerce and Industry			
Office of Economic Development			
Governor's Office of Economic Development	\$ 12,833,619	\$ 7,916,258	\$ 4,917,361
WINN	3,328,000	1,654,087	1,673,913
Motion Pictures	793,889	675,174	118,715
Rural Community Development	2,600,782	2,534,696	66,086
NV SSBICI Program	10,269,558	2,442,648	7,826,910
Nevada Catalyst Fund	7,928,461	1,984,457	5,944,004
GOED Nevada Knowledge Fund	12,539,697	8,528,680	4,011,017
Small Business and Procurement	722,125	673,310	48,815
Commission on Mineral Resources			
Minerals	3,439,428	2,044,743	1,394,685
Bond Reclamation	5,068,758	400,170	4,668,588
Department of Agriculture			
Nevada Beef Council	236,139	196,769	39,370
Commodity Food Program	17,976,138	13,943,047	4,033,091
Nutrition Education Programs	189,022,442	155,485,632	33,536,810
Weed Abatement and Control	102,994	-	102,994
Plant Health and Quarantine Services	393,870	331,966	61,904
Grade and Certification of Ag Products	20,117	3,943	16,174
Agriculture Research and Promotion	108,181	9,833	98,348
Agricultural Registration/Enforcement	5,434,966	2,718,208	2,716,758
Livestock Inspection	1,762,928	1,357,950	404,978
Agriculture License Plates	36,847	21,600	15,247
Veterinary Medical Services	1,175,277	1,145,310	29,967
Consumer Equitability	3,403,279	2,297,727	1,105,552
Pest, Plant Disease and Noxious Weed	1,330,374	789,399	540,975
Junior Agricultural Loan Program	3,545	-	3,545
Agriculture Administration	2,399,428	2,283,546	115,882
Rangeland Resources Commission	260,479	116,682	143,797
Predatory Animal and Rodent Control	781,131	744,010	37,121
Department of Tourism and Cultural Affairs			
Governor's Portrait Fund	25,000	-	25,000
Lost City Museum	489,912	420,564	69,348
Nevada Historical Society	619,138	597,360	21,778
Nevada State Museum	1,828,680	1,557,373	271,307
Museums and History Administration	431,347	425,356	5,991
Nevada State Museum, Las Vegas	1,610,459	1,394,644	215,815
State Railroad Museums	1,974,351	1,468,025	506,326
Nevada Humanities	75,000	75,000	-
Nevada Arts Council	2,838,602	2,619,603	218,999
Indian Commission	612,637	457,954	154,683
Stewart Indian School Living Legacy	344,885	139,491	205,394
Gaming Control Board			
Gaming Control Board	48,409,574	42,930,470	5,479,104
Gaming Control Federal Forfeiture	4,311,073	4,424	4,306,649
Gaming Control - Forfeiture Account	561,904	-	561,904
Gaming Control - Other State Forfeiture	500,440	-	500,440
Federal Forfeiture Treasury	6,093,235	251,839	5,841,396
Gaming Commission	464,447	366,382	98,065
Department of Business and Industry			
Business and Industry Administration	4,679,414	4,384,306	295,108
Office of Business and Planning	415,262	374,213	41,049
Nevada Home Retention Program	48,000,000	47,998,122	1,878
Industrial Development Bonds	845,174	1,930	843,244
Special Housing Assistance	1,222,003	398	1,221,605
Low Income Housing Trust Fund	22,394,430	4,552,098	17,842,332
DOE Weatherization	8,680,696	5,442,629	3,238,067
Employee Management Relations	1,034,138	374,987	659,151
Common Interest Communities	4,001,614	2,257,630	1,743,984
Real Estate	3,969,826	3,583,896	385,930
Athletic Commission	2,548,123	904,989	1,643,134
Labor Relations	1,810,229	1,592,308	217,921
Division of Mortgage Lending	9,230,736	2,553,944	6,676,792
Attorney for Injured Workers	3,596,031	3,471,622	124,409

	Final Budget	Actual	Variance
Financial Institutions Investigations	\$ 1,314,817	\$ 50,819	\$ 1,263,998
Financial Institutions	6,589,195	3,474,657	3,114,538
Financial Institutions Audit	252,421	50,320	202,101
Transportation Services Authority	4,944,883	3,732,282	1,212,601
TSA Administrative Fines	920,610	141,123	779,487
	<u>481,612,738</u>	<u>347,950,603</u>	<u>133,662,135</u>
Public Safety			
Department of Corrections			
Prison Medical Care	50,149,961	49,865,978	283,983
AB505 79th One-shot 3706 & 3710	6,525,233	-	6,525,233
Corrections Administration	22,652,373	22,312,654	339,719
Correctional Programs	9,049,431	7,850,609	1,198,822
Endowment Fund Historical Preservation of NSP	52,518	-	52,518
So Nevada Correctional Center	229,808	221,393	8,415
Warm Springs Correctional Center	10,844,958	10,616,555	228,403
No Nevada Correctional Center	27,910,159	27,674,922	235,237
Nevada State Prison	96,528	95,398	1,130
Stewart Conservation Camp	1,827,997	1,737,634	90,363
Pioche Conservation Camp	1,826,857	1,697,089	129,768
No. Nevada Transitional Housing	1,534,495	1,505,221	29,274
Three Lakes Valley Conservation Camp	2,486,433	2,441,044	45,389
Southern Desert Correctional Center	24,350,051	24,159,445	190,606
Wells Conservation Camp	1,278,994	1,173,663	105,331
Humboldt Conservation Camp	1,364,269	1,297,118	67,151
Ely Conservation Camp	1,383,778	1,243,959	139,819
Jean Conservation Camp	1,598,283	1,557,032	41,251
Silver Springs Conservation Camp	3,873	3,509	364
Ely State Prison	26,997,399	26,829,842	167,557
Carlin Conservation Camp	1,308,677	1,197,514	111,163
Tonopah Conservation Camp	1,260,121	1,183,192	76,929
Lovelock Correctional Center	23,993,113	23,612,024	381,089
Florence McClure Women's Correctional Center	15,053,444	14,972,783	80,661
High Desert State Prison	49,902,281	49,826,509	75,772
Casa Grande Transitional Housing	4,492,050	4,389,214	102,836
Department of Public Safety			
Emergency Management Division	5,658,817	4,124,970	1,533,847
Emergency Mgmt Assistance Grant	18,327,434	12,241,876	6,085,558
Emergency Assistance Subaccount	302,946	219,259	83,687
Disaster Response and Recovery Account	6,481,315	2,185,042	4,296,273
Parole and Probation	50,079,334	49,252,236	827,098
Fund for Reentry Programs	5,000	-	5,000
Investigations	7,855,020	6,646,891	1,208,129
Training Division	1,098,542	1,082,207	16,335
Parole Board	2,675,984	2,626,817	49,167
Fire Marshal	3,569,890	3,332,637	237,253
Traffic Safety	12,395,317	6,383,374	6,011,943
Highway Safety Plan and Administration	7,666,015	3,647,410	4,018,605
Motorcycle Safety Program	844,333	408,225	436,108
Public Safety General Services	9,078,360	7,473,468	1,604,892
K-9 Program	53,176	49,294	3,882
Forfeitures	1,715,762	903,353	812,409
Justice Assistance Account	2,112,213	1,379,684	732,529
Justice Assistance Grant	3,505,616	2,025,680	1,479,936
Criminal History Repository	28,422,765	16,604,148	11,818,617
Office of Homeland Security	448,104	435,340	12,764
Child Volunteer Background Checks Trust	15,087	15,087	-
Contingency Account for Haz Mat	881,132	270,203	610,929
Cigarette Fire Safety Standard	160,139	44,873	115,266
Justice Grant	579,576	421,817	157,759
Dignitary Protection	1,099,127	777,668	321,459
Department of Motor Vehicles			
Motor Vehicle Pollution Control	12,673,210	10,036,477	2,636,733
Peace Officers Standards and Training	2,699,526	2,043,431	656,095
	<u>468,576,824</u>	<u>412,095,768</u>	<u>56,481,056</u>

Schedule of Total Uses - Budget and Actual, Non-GAAP Budgetary Basis

All General Fund Budgets

For the Fiscal Year Ended June 30, 2017

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	Final Budget	Actual	Variance
Infrastructure			
Department of Wildlife			
Conservation Education	\$ 2,680,555	\$ 2,291,425	\$ 389,130
Law Enforcement	7,396,069	6,884,385	511,684
Game Management	10,464,863	9,571,887	892,976
Fisheries Management	8,103,695	7,609,574	494,121
Diversity	2,174,171	1,998,631	175,540
Habitat	9,352,909	8,789,713	563,196
Wildlife Director's Office	4,261,139	3,927,449	333,690
Wildlife Operations	8,420,150	7,258,479	1,161,671
Wildlife Heritage Account	9,217,553	748,926	8,468,627
Wildlife Fund	38,171,956	20,141,361	18,030,595
Wildlife Habitat Enhancements	6,083,552	364,062	5,719,490
Department of Conservation and Natural Resources			
State Environmental Commission	176,866	103,713	73,153
Natural Resources Administration	3,945,688	3,912,427	33,261
Conservation and Natural Resources Gift	253,937	23,707	230,230
NV State Parks/Cultural Resources Endowment	510,000	-	510,000
Water Resources Legal Cost	2,192,094	50,195	2,141,899
Tahoe Regional Planning Agency	16,528,859	1,930,187	14,598,672
Conservation Districts	601,788	538,107	63,681
Cultural Resource Program	1,005,165	157,627	847,538
Historic Preservation and Archives	1,513,265	1,290,071	223,194
Comstock Historic District	217,958	202,564	15,394
Comstock Historical District Gifts	18,576	1,675	16,901
Parks Federal Grant Programs	8,255,748	1,224,861	7,030,887
State Parks	18,936,897	11,881,202	7,055,695
State Parks Interpretive and Educational Program	1,278,911	691,045	587,866
Maintenance of State Parks	3,503,427	957,106	2,546,321
State Parks Facility and Grounds Maintenance	14,800,202	106,252	14,693,950
Coyote Springs Groundwater Basin	41,115	1,899	39,216
Flood Control Revenue Fund	250,000	-	250,000
USGS Co-Op	854,941	508,983	345,958
Groundwater Recharge Projects	254,174	73,077	181,097
Water Right Surveyors	66,168	19,546	46,622
Well Driller's Licenses	57,167	9,652	47,515
Water Resources	8,769,381	6,400,643	2,368,738
Water Resources Cooperative Project	2,226,747	742,627	1,484,120
State Engineer Revenue	261,114	75,300	185,814
Little Humboldt River	140,309	89,011	51,298
Quinn River Distribution	73,066	1,757	71,309
Water Studies	277,000	-	277,000
Adjudication Emergency	16,000	-	16,000
Channel Clearance	322,890	-	322,890
Step toe Valley Water Basin	32,738	4,794	27,944
Diamond Valley Ground Water	111,473	23,728	87,745
Lake Valley Ground Water Basin	58,033	3,031	55,002
Middle Reese River Ground Water Basin	49,143	31,577	17,566
Dixie Creek/10 Mi Ground Water	14,869	4,675	10,194
Churchill Valley Ground Water	23,313	1,719	21,594
Colorado River Valley	16,421	-	16,421
Washoe Valley Ground Water	23,164	1,937	21,227
Amargosa Valley Ground Water	30,662	9,230	21,432
Las Vegas Basin Water District	4,853,920	1,887,388	2,966,532
San Emidio Desert Ground Water Basin	9,897	1,358	8,539
Hualapai Flat Ground Water Basin	11,118	3,302	7,816
Pine Forest Valley Water Basin	14,661	5,495	9,166
Kings River Valley Water Basin	17,700	4,531	13,169
Desert Valley Water Basin	13,847	4,770	9,077
Silver State Valley Water Basin	11,396	3,690	7,706
Quinn River Valley Water Basin	33,078	8,932	24,146
Kobeh Valley Groundwater Basin	15,702	3,906	11,796
Mary's River Water Basin	15,810	11,694	4,116
Mesquite Valley (Sandy Valley)	6,000	1,138	4,862
Lamoille Valley Water Basin	6,205	4,450	1,755
Panaca Valley Groundwater	7,313	2,611	4,702

	Final Budget	Actual	Variance
Huntington Valley Water Basin	\$ 6,933	\$ 5,126	\$ 1,807
Elko Segment Water Basin	19,952	13,823	6,129
Penoyer Valley Groundwater	8,428	2,263	6,165
Mary's Creek Area Water Basin	5,212	2,683	2,529
Pine Valley Water Basin	11,533	9,601	1,932
Winnemucca Segment Water Basin	25,934	19,831	6,103
Fernley Area Water Basin	8,520	1,138	7,382
Tracy Segment Water Basin	5,993	722	5,271
Spanish Springs Valley Water Basin	8,745	722	8,023
Lake Tahoe Water Basin	11,373	722	10,651
Truckee Cyn Segment Water Basin	8,064	722	7,342
Carson Desert Water Basin	8,262	722	7,540
Antelope Valley Water Basin 106	3,767	-	3,767
Buena Vista Valley Water Basin	6,476	1,886	4,590
Muddy River Surface Water	32,138	10,946	21,192
Pahrnagat Lake	98,429	42,271	56,158
Pahrump Artesian Basin	234,780	41,299	193,481
Boulder Flat Ground Water	164,231	115,933	48,298
Dayton Valley Ground Water	39,722	3,389	36,333
Mason Valley Ground Water	163,304	70,215	93,089
Humboldt Water District	287,189	176,564	110,625
Water District Revenue Fund	4,729,192	2,000,000	2,729,192
Smith Valley Artesian Basin	57,960	21,191	36,769
Currant Creek	3,419	-	3,419
Duckwater Creek	46,354	14,688	31,666
Paradise Valley Ground Water	95,677	72,362	23,315
Upper White River	7,915	1,636	6,279
Muddy River Springs	13,627	4,411	9,216
Kingston Creek	7,691	2,141	5,550
Warm Springs/Winnemucca Creek	20,162	1,323	18,839
Eagle Valley	111,731	8,402	103,329
Carson Valley Ground Water	96,001	12,874	83,127
Fish Lake Valley Artesian	29,757	6,542	23,215
Carico Creek	3,614	-	3,614
Lemmon Valley	78,720	7,872	70,848
Truckee Meadows/Sun Valley	214,408	32,577	181,831
Antelope Valley Ground Water Basin	42,798	19,215	23,583
Warm Springs Ground Water	42,093	2,344	39,749
Lower Moapa Valley Groundwater	14,992	663	14,329
Honey Lake Valley	23,396	1,143	22,253
Whirlwind Valley	23,052	13,933	9,119
Crescent Water Groundwater	55,877	43,210	12,667
Pumpnickel Valley	24,974	20,102	4,872
Clovers Area Groundwater	54,252	33,364	20,888
Cold Springs Valley	32,579	722	31,857
Imlay Ground Water	11,038	8,512	2,526
Kelly Creek Ground Water	50,114	34,579	15,535
Lower Reese River Valley	35,136	22,295	12,841
Maggie Creek	74,369	55,112	19,257
North Fork Ground Water	22,373	13,335	9,038
Pleasant Valley	15,386	1,203	14,183
Starr Valley Ground Water Basin	1,608	847	761
Carico Lake Valley Ground Water	1,998	1,205	793
Upper Reese River Valley Water Basin	3,581	1,895	1,686
Rock Creek Valley Ground Water	1,126	678	448
Willow Creek Valley Ground Water	2,870	1,730	1,140
Pumpnickel Valley Ground Water	8,813	5,872	2,941
Little Humboldt Valley Ground Water	4,646	2,484	2,162
Lovelock & Oreana Sub-area Ground Water	2,992	59	2,933
Big Smokey Valley Ground Water	9,008	-	9,008
Indian Springs Valley Ground Water	2,000	69	1,931
Clover Valley Ground Water Basin	2,111	-	2,111
Goshute Valley Ground Water Basin	2,019	-	2,019
Pahrnagat Valley Ground Water Basin	4,000	-	4,000
Black Mountain Area Ground Water Basin	2,000	-	2,000
Forestry	20,173,688	11,487,796	8,685,892
Garnet Valley Ground Water Basin	2,000	-	2,000

Schedule of Total Uses - Budget and Actual, Non-GAAP Budgetary Basis

All General Fund Budgets

NEVADA

For the Fiscal Year Ended June 30, 2017

Page 9 of 9

	Final Budget	Actual	Variance
Forest Fire Suppression/Emergency Response	\$ 15,333,181	\$ 12,081,801	\$ 3,251,380
Forestry Conservation Camps	10,849,719	8,824,937	2,024,782
Wildland Fire Protection Program	4,684,067	1,195,878	3,488,189
Tahoe License Plates	2,224,007	234,335	1,989,672
Nevada Tahoe Regional Planning Agency	1,319	540	779
State Lands	1,925,207	1,533,688	391,519
State Lands Revolving Account	62,748	10,500	52,248
Tahoe Bond Sale	886,390	38,320	848,070
Tahoe Mitigation	3,356,353	250,649	3,105,704
Sagebrush Ecosystem Account	3,092,445	384,225	2,708,220
Nevada Natural Heritage	876,691	784,223	92,468
AB9/Q1 Bonds	5,942,894	1,148,801	4,794,093
Storage Tank Management	339,934	-	339,934
Environmental Protection Administration	7,398,704	5,800,412	1,598,292
Chemical Hazard Prevention	1,668,218	343,243	1,324,975
Dep Industrial Site Cleanup	9,278,629	3,416,317	5,862,312
Reclamation Surety Account	49,722,384	3,488,342	46,234,042
Air Quality Management Account	9,937,881	3,010,318	6,927,563
Air Quality	8,631,638	6,267,851	2,363,787
Bureau of Water	7,856,437	3,745,885	4,110,552
Water Quality Planning	3,603,613	3,125,994	477,619
Safe Drinking Water Regulatory Program	5,356,616	3,408,526	1,948,090
Bureau of Waste Management and Corrective Actions	15,193,462	9,259,070	5,934,392
Mining Regulation/Reclamation	6,997,134	3,109,138	3,887,996
Interim Fluid Management Trust	1,296,011	-	1,296,011
Hazardous Waste Management	19,583,466	4,640,109	14,943,357
Hazardous Waste - Beatty Site	10,810,072	-	10,810,072
Water Planning - Capital Improvement	48,972	7,367	41,605
Off-highway Vehicle Commission	3,277,699	315,139	2,962,560
	436,710,521	193,507,654	243,202,867
Special Purpose Agencies			
Department of Veterans' Services			
Department of Veterans' Services	4,328,240	3,548,225	780,015
Veterans' Home Account	25,657,613	18,610,837	7,046,776
Veterans' Home Gift Fund	6,278	-	6,278
Veterans' Home Donation	61,220	17,039	44,181
Veterans' Gifts and Donations	447,600	114,505	333,095
Gift Account for Veterans	1,795,732	838,457	957,275
Fallen Soldier Gift Fund	1,200	-	1,200
Veterans' Memorial Gift Account	4,430	-	4,430
Office of the Military			
Military	25,958,535	19,643,130	6,315,405
Military Emergency Operations Center	599,354	301,556	297,798
Adjutant General Special Facilities Account	57,275	-	57,275
National Guard Benefits	57,824	57,762	62
Patriot Relief Account	134,245	108,962	25,283
Silver State Health Insurance Exchange Admin	25,494,558	9,026,669	16,467,889
Deferred Compensation Committee	446,241	324,679	121,562
Civil Air Patrol	48,468	24,427	24,041
	85,098,813	52,616,248	32,482,565
Appropriated Transfers to Other Funds			
Legislative Fund	50,596,729	50,596,729	-
Attorney General Special Fund	666,375	666,375	-
Highway Fund	147,912	147,912	-
Millennium Scholarship Fund	20,000,000	20,000,000	-
Capital Project Funds	49,759,701	49,759,701	-
Internal Service Funds	90,544	90,544	-
	121,261,261	121,261,261	-
Reversions to Other Funds			
Reversion to Highway Fund	-	15,736,939	(15,736,939)
Reversion to Tourism Promotion Fund	-	135,427	(135,427)
Reversion to Contingency Fund	-	688,730	(688,730)
	-	16,561,096	(16,561,096)
Projected Reversions			
	(40,000,000)	-	(40,000,000)
Total General Fund	\$ 11,157,964,898	\$ 9,888,662,353	\$ 1,269,302,545

Schedule of Total Uses - Budget and Actual, Non-GAAP Budgetary Basis

All Special Revenue Fund Budgets

NEVADA

For the Fiscal Year Ended June 30, 2017

Page 1 of 3

	Final Budget	Actual	Variance
State Highway			
Finance and Administration			
Unbudgeted Activity	\$ -	\$ 177,968	\$ (177,968)
Appropriations to Other Funds	26,548,876	26,548,876	-
Infrastructure			
Transportation Administration	842,696,386	763,903,576	78,792,810
Bond Construction	379,188,227	179,766,027	199,422,200
Aviation Trust Fund	195,367	75,482	119,885
AB 595 Revenue Rental Car Tax	2,460	-	2,460
AB 595 Revenue Clark Co.	49,786,793	10,159,984	39,626,809
AB 595 Revenue Washoe Co.	7,501,461	3,018	7,498,443
NDOT - SB 5 RTC Public Road Project	17,517,479	1,851,413	15,666,066
System of Providing Information to the Traveling Public	632,902	284,387	348,515
Public Safety			
Director's Office - Public Safety	3,185,918	2,794,430	391,488
Professional Responsibility	760,387	719,965	40,422
PS Highway Safety Grants Account	2,992,005	1,718,318	1,273,687
Emergency Response Commission	2,887,709	1,180,867	1,706,842
Highway Patrol	77,403,535	73,486,547	3,916,988
Evidence Vault	647,660	584,896	62,764
Department of Motor Vehicles			
System Modernization	22,101,811	10,589,759	11,512,052
Records Search	7,567,635	7,471,665	95,970
Motor Vehicle Information Technology	9,637,285	8,840,025	797,260
Motor Carrier	5,861,349	4,192,627	1,668,722
Public Safety One Shots	10,135,767	-	10,135,767
Verification of Insurance	2,710,444	1,950,143	760,301
License Plate Factory	7,846,213	5,766,001	2,080,212
Hearings - DMV	1,229,805	1,197,612	32,193
Special Plates Trust Account	2,317,115	1,105,503	1,211,612
Salvage Titles Trust Account	445,884	164,096	281,788
DMV Local Fuel Tax Indexing Fund	126,842	1,649	125,193
DMV Special Fuel Ind Reimb Clark	3,612,750	3,049,851	562,899
DMV Field Services	52,874,265	46,319,395	6,554,870
Forfeitures	206	-	206
Compliance Enforcement	5,100,357	4,624,444	475,913
Central Services	12,199,511	10,481,774	1,717,737
Management Services	1,664,644	1,462,723	201,921
Admin Off Highway Vehicle Titling and Registration	1,375,182	1,225,182	150,000
Assistance of Off Highway Vehicle Titling	26,825	-	26,825
Director's Office - DMV	4,980,366	4,691,370	288,996
Administrative Services	15,883,254	14,566,702	1,316,552
Debt Service Transfers			
Debt Service	78,896,289	78,896,289	-
Projected Reversions	(86,400,842)	-	(86,400,842)
Total	1,572,140,122	1,269,852,564	302,287,558
Municipal Bond Bank			
Elected Officials			
Municipal Bond Bank Revenue	26,418,181	8,051,996	18,366,185
Total	26,418,181	8,051,996	18,366,185
Employment Security			
Human Services			
Employment Security	98,575,141	80,779,142	17,795,999
Employment Security Special Fund	6,806,629	1,465,864	5,340,765
Total	105,381,770	82,245,006	23,136,764
Unemployment Comp Bond Fund			
Elected Officials			
Unemployment Comp Bond Account	246,227,623	179,328,822	66,898,801
Total	246,227,623	179,328,822	66,898,801
Regulatory			
Commerce and Industry			
Manufactured Housing	1,996,158	1,996,158	-
Real Estate Education and Research	1,225,513	505,612	719,901
Real Estate Recovery	1,069,360	538,719	530,641

Schedule of Total Uses - Budget and Actual, Non-GAAP Budgetary Basis

All Special Revenue Fund Budgets

For the Fiscal Year Ended June 30, 2017

Page 2 of 3

	Final Budget	Actual	Variance
Mobile Home Parks	\$ 443,460	\$ 436,826	\$ 6,634
Mfg Housing-Education/Recovery	436,656	436,655	1
Regulatory Fund	15,178,869	11,206,803	3,972,066
Administrative Fines	113,640	113,640	-
Taxicab Authority	12,153,895	6,329,649	5,824,246
Dairy Commission	1,988,901	980,479	1,008,422
Total	34,606,452	22,544,541	12,061,911
Higher Education Capital Construction			
<i>Finance and Administration</i>			
Higher Education Capital Construction	5,000,000	5,000,000	-
Higher Education Special Construction	8,540,027	8,540,027	-
Total	13,540,027	13,540,027	-
Cleaning Up Petroleum Discharges			
<i>Infrastructure</i>			
Petroleum Clean-Up Trust Fund	21,750,000	14,122,666	7,627,334
Total	21,750,000	14,122,666	7,627,334
Hospital Care to Indigent Persons			
<i>Finance and Administration</i>			
Supplemental Fund - Indigents	52,123,683	27,808,962	24,314,721
Total	52,123,683	27,808,962	24,314,721
Tourism Promotion			
<i>Commerce and Industry</i>			
Tourism Development	195,495	187,551	7,944
Division on Tourism	29,745,369	22,557,473	7,187,896
Total	29,940,864	22,745,024	7,195,840
Offenders' Store			
<i>Public Safety</i>			
Offenders' Store Fund	33,112,864	16,338,115	16,774,749
Inmate Welfare Account	4,599,572	4,262,045	337,527
Total	37,712,436	20,600,160	17,112,276
Tobacco Settlement			
<i>Elected Officials</i>			
Millennium Scholarship Fund	60,462,018	31,948,531	28,513,487
Millennium Scholarship Administration	361,243	313,690	47,553
Guinn Memorial Millennium Scholarship Fund	435,213	9,000	426,213
Trust Fund for Healthy Nevada	58,092,499	26,689,003	31,403,496
MSA Compliance Administration	1,016,736	718,301	298,435
<i>Human Services</i>			
Tobacco Settlement Program	6,211,654	5,979,429	232,225
Senior RX and Disability RX	3,325,000	3,074,029	250,971
Total	129,904,363	68,731,983	61,172,380
Attorney General Settlement			
<i>Public Safety</i>			
National Settlement Administration	31,513,862	5,168,726	26,345,136
Total	31,513,862	5,168,726	26,345,136
Gift			
<i>Education</i>			
Education Gift Fund	46,082	20,397	25,685
Library and Archives Gift Fund	583,212	45,379	537,833
<i>Human Services</i>			
Rural Services Gift Account	12,722	-	12,722
SNAMHS Gift Fund	29,301	-	29,301
Public Health Gift Fund	53,076	5,357	47,719
Aging Services Gift	63,148	1,772	61,376
CBS Washoe Gift Fund	23,025	12,176	10,849
Indian Commission Gift Acct	67,853	38,559	29,294
Hospital Gift Fund	239,668	244	239,424
SRC Gift Fund	10,920	-	10,920
NV Equal Rights Commission Gift Fund	5,267	-	5,267
Blind Gift Fund	436,337	-	436,337
Welfare Gift Fund	9,887	-	9,887
Rehabilitation Gift Fund	17,015	58	16,957

	Final Budget	Actual	Variance
Henry Woods Christmas Fund	\$ 1,155	\$ -	\$ 1,155
Nevada Children's Gift Account	592,524	35,396	557,128
CYC Gift Fund	1,156	-	1,156
Youth Training Center Gift Fund	30,901	5,000	25,901
DRC Gift Fund	6,712	409	6,303
Infrastructure			
Wildlife Trust Account	850,481	284,725	565,756
Park Gift and Grants	290,589	45,566	245,023
Total	3,371,031	495,038	2,875,993
Natural Resources			
Infrastructure			
Grants To Water Purveyors	1,143,655	837,744	305,911
Erosion Control Bond Q12	331,790	14,792	316,998
Lake Tahoe 2016D Bonds	1,515,000	-	1,515,000
Protect Lake Tahoe	7,496,067	5,259,953	2,236,114
Total	10,486,512	6,112,489	4,374,023
Miscellaneous			
Elected Officials			
Racketeering-Prosecution Account	125	-	125
Consumer Advocate	6,676,840	3,316,362	3,360,478
Unfair Trade Practices	750,000	27,103	722,897
Commerce and Industry			
Lot Rent Trust Subsidy	637,291	632,497	4,794
Museums and History Board Trust	153,246	134,349	18,897
Museums Administrator Trust	43,508	23,963	19,545
Nevada Historical Society Trust	2,375,417	68,234	2,307,183
Nevada State Museum Trust	1,567,738	379,752	1,187,986
Nevada Railroad Museum Trust	422,022	201,047	220,975
Lost City Museum Trust	132,833	95,967	36,866
LV Museum and Historical Society Trust	97,636	51,925	45,711
Human Services			
Radioactive Material Disposal	1,083,134	333,736	749,398
Finance and Administration			
Victims of Crime	19,507,615	6,643,510	12,864,105
Total	33,447,405	11,908,445	21,538,960
Legislative (Non-GAAP Fund)			
Legislative Branch			
Nevada Legislative Interim	682,860	659,448	23,412
Legislative Counsel Bureau	61,370,347	49,009,462	12,360,885
Audit Contingency Account	397,464	345,000	52,464
Total	62,450,671	50,013,910	12,436,761
Total Special Revenue Funds	\$ 2,411,015,002	\$ 1,803,270,359	\$ 607,744,643

Schedule of Sources - Budget and Actual, Non-GAAP Budgetary Basis

All Nonmajor Special Revenue Fund Budgets

For the Fiscal Year Ended June 30, 2017

	Final Budget	Actual	Variance	Final Budget	Actual	Variance
	Employment Security			Unemployment Compensation Bond		
Fund balances, July 1	\$ 12,347,563	\$ 12,347,563	\$ -	\$ -	\$ -	\$ -
Revenues:						
Federal	75,460,708	67,626,910	(7,833,798)	-	-	-
Other taxes	-	-	-	246,152,623	179,262,046	(66,890,577)
Sales and charges for services	754,081	601,767	(152,314)	-	-	-
Licenses, fees and permits	307,905	446,449	138,544	-	-	-
Interest	63,074	123,990	60,916	75,000	66,775	(8,225)
Other	15,556,152	17,705,694	2,149,542	-	-	-
Other financing sources:						
Transfer from other funds	892,287	256,725	(635,562)	-	-	-
Total sources	\$ 105,381,770	\$ 99,109,098	\$ (6,272,672)	\$ 246,227,623	\$ 179,328,821	\$ (66,898,802)
	Regulatory			Higher Education Capital Construction		
Fund balances, July 1	\$ 12,487,165	\$ 12,487,165	\$ -	\$ -	\$ -	\$ -
Revenues:						
Gaming taxes, fees, licenses	-	-	-	13,366,176	13,366,176	-
Federal	683,428	701,805	18,377	-	-	-
Other taxes	11,317,409	11,140,844	(176,565)	-	-	-
Sales, charges for services	5,733,418	4,284,145	(1,449,273)	-	-	-
Licenses, fees and permits	2,859,742	3,791,423	931,681	-	-	-
Interest	30,648	70,927	40,279	-	-	-
Other	620,757	727,098	106,341	-	-	-
Other financing sources:						
Transfer from other funds	873,885	731,978	(141,907)	-	-	-
Total sources	\$ 34,606,452	\$ 33,935,385	\$ (671,067)	\$ 13,366,176	\$ 13,366,176	\$ -
	Cleaning Up Petroleum Discharges			Hospital Care to Indigent Persons		
Fund balances, July 1	\$ 7,500,000	\$ 7,500,000	\$ -	\$ 20,393,876	\$ 20,393,876	\$ -
Revenues:						
Other taxes	13,500,000	13,635,595	135,595	16,190,598	13,180,018	(3,010,580)
Intergovernmental	-	-	-	15,312,145	15,312,145	-
Licenses, fees and permits	550,000	415,487	(134,513)	-	-	-
Interest	100,000	71,561	(28,439)	179,064	244,920	65,856
Other	100,000	22	(99,978)	48,000	48,000	-
Total sources	\$ 21,750,000	\$ 21,622,665	\$ (127,335)	\$ 52,123,683	\$ 49,178,959	\$ (2,944,724)
	Tourism Promotion			Offenders' Store		
Fund balances, July 1	\$ 5,559,553	\$ 5,559,553	\$ -	\$ 10,449,552	\$ 10,449,552	\$ -
Revenues:						
Other taxes	24,239,149	24,236,383	(2,766)	-	-	-
Sales, charges for services	-	-	-	22,852,003	19,560,796	(3,291,207)
Licenses, fees and permits	36,455	36,455	-	-	-	-
Interest	-	1,273	1,273	103,371	152,250	48,879
Other	5,707	4,254	(1,453)	498,743	529,955	31,212
Other financing sources:						
Transfer from other funds	100,000	100,000	-	3,808,767	3,563,245	(245,522)
Total sources	\$ 29,940,864	\$ 29,937,918	\$ (2,946)	\$ 37,712,436	\$ 34,255,798	\$ (3,456,638)

(Continued)

	Final Budget	Actual	Variance	Final Budget	Actual	Variance
	Tobacco Settlement			Attorney General Settlement		
Fund balances, July 1	\$ 51,108,244	\$ 51,108,244	\$ -	\$ 21,291,782	\$ 21,291,782	\$ -
Revenues:						
Interest	307,735	300,116	(7,619)	222,080	222,080	-
Other	40,990,487	40,428,276	(562,211)	-	-	-
Other financing sources:						
Transfer from other funds	37,497,897	36,967,148	(530,749)	10,000,000	10,000,000	-
Total sources	<u>\$129,904,363</u>	<u>\$128,803,784</u>	<u>\$ (1,100,579)</u>	<u>\$ 31,513,862</u>	<u>\$ 31,513,862</u>	<u>\$ -</u>
	Gift			Natural Resources		
Fund balances, July 1	\$ 2,551,611	\$ 2,551,611	\$ -	\$ 8,553,258	\$ 8,553,258	\$ -
Revenues:						
Federal	-	-	-	251,546	12,292	(239,254)
Interest	25,925	19,502	(6,423)	179,708	51,301	(128,407)
Other	793,075	493,788	(299,287)	2,000	-	(2,000)
Other financing sources:						
Proceeds from sale of bonds	-	-	-	1,500,000	1,502,842	2,842
Transfer from other funds	420	420	-	-	-	-
Total sources	<u>\$ 3,371,031</u>	<u>\$ 3,065,321</u>	<u>\$ (305,710)</u>	<u>\$ 10,486,512</u>	<u>\$ 10,119,693</u>	<u>\$ (366,819)</u>
	Miscellaneous			Legislative (Non-GAAP Fund)		
Fund balances, July 1	\$ 16,776,436	\$ 16,776,436	\$ -	\$ 10,558,452	\$ 10,558,452	\$ -
Revenues:						
Federal	2,504,339	2,103,625	(400,714)	-	-	-
Other taxes	2,906,531	2,328,235	(578,296)	-	-	-
Sales, charges for services	654,786	570,871	(83,915)	484,430	478,323	(6,107)
Licenses, fees and permits	4,862,372	4,390,207	(472,165)	228,010	228,010	-
Interest	30,326	122,354	92,028	-	-	-
Other	5,009,902	4,124,233	(885,669)	259,952	261,099	1,147
Other financing sources:						
Transfer from other funds	702,713	702,788	75	51,016,884	51,015,684	(1,200)
Total sources	<u>\$ 33,447,405</u>	<u>\$ 31,118,749</u>	<u>\$ (2,328,656)</u>	<u>\$ 62,547,728</u>	<u>\$ 62,541,568</u>	<u>\$ (6,160)</u>
	Total Nonmajor Special Revenue Funds					
Fund balances, July 1	\$179,577,492	\$179,577,492	\$ -			
Revenues:						
Gaming taxes, fees, licenses	13,366,176	13,366,176	-			
Federal	78,900,021	70,444,632	(8,455,389)			
Other taxes	314,306,310	243,783,121	(70,523,189)			
Sales, charges for services	30,478,718	25,495,902	(4,982,816)			
Intergovernmental	15,312,145	15,312,145	-			
Licenses, fees and permits	8,844,484	9,308,031	463,547			
Interest	1,316,931	1,447,049	130,118			
Other	63,884,775	64,322,419	437,644			
Other financing sources:						
Proceeds from sale of bonds	1,500,000	1,502,842	2,842			
Transfer from other funds	104,892,853	103,337,988	(1,554,865)			
Total sources	<u>\$812,379,905</u>	<u>\$727,897,797</u>	<u>\$ (84,482,108)</u>			

RHYOLITE

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History lives at the most famous ghost town in the West. Rhyolite is just four miles west of Beatty, and it's where you'll hike around a 1904 boomtown that went bust.

Check out the famous Bottle House, built from 50,000 beer and liquor bottles by an enterprising (and very thirsty) miner. See the ruins of the three-story bank and hike among what's left of the old jail and schoolhouse. The original train depot still stands, along with an authentic railroad caboose. You can also get up close and personal with artifacts at the Goldwell Open Air Museum, which is full of outdoor sculptures and open year-round to the public.

Photo credits: Chris Moran & Sydney Martinez
TravelNevada



NONMAJOR ENTERPRISE FUNDS

Workers' Compensation and Safety Records assessments on insurers for compensation of injured workers and administration of regulations for employee safety (NRS 616A.425), assesses self-insurers to pay claims against insolvent self-insured employers (NRS 616B.309), accounts for compensation benefits to physically impaired employees from a subsequent injury in the course of employment (NRS 616B.554, 616B.575, 616B.584), and accounts for injury claims of employees of uninsured employers (NRS 616A.430).

Insurance Administration and Enforcement Accounts for activities related to the administration and enforcement of the Nevada Insurance Code and other laws and regulations enforced by the Department of Business and Industry Division of Insurance (NRS 680C.100).

Gaming Investigative Accounts for activities related to investigations of gaming license applicants (NRS 463.331).

Forestry Nurseries Accounts for the self-supporting operation of State nurseries, which propagate, maintain and distribute plants for conservation purposes (NRS 528.100).

Prison Industry Accounts for a self-supporting program of job training through the employment of inmates in farming and manufacturing (NRS 209.189).

Nevada Magazine Accounts for the operation of the publication, Nevada Magazine, which is published to promote tourism (NRS 231.290).

Marlette Lake Water System Accounts for the costs of operating the State-owned Marlette Lake Water System. The system serves the State Buildings and Grounds Division and portions of Carson City and Storey County (NRS 331.180).

Combining Statement of Net Position Nonmajor Enterprise Funds

June 30, 2017

	Workers' Compensation and Safety	Insurance Admin and Enforcement	Gaming Investigative	Forestry Nurseries
Assets				
Current assets:				
<i>Cash and pooled investments:</i>				
Cash with treasurer	\$ 40,351,160	\$ 6,241,178	\$ 11,407,580	\$ 670,629
Cash in custody of other officials	250	-	205,939	100
<i>Receivables:</i>				
Accounts receivable	2,362,466	375,479	105,058	17,159
Intergovernmental receivables	1,274,583	55,039	-	3,529
Due from other funds	1,042,602	67,645	3,900	59,330
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	160,952
Prepaid items	100,205	94,100	23,467	-
Total current assets	45,131,266	6,833,441	11,745,944	911,699
Noncurrent assets:				
<i>Receivables:</i>				
Other assets	-	-	-	-
<i>Capital assets:</i>				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements other than buildings	-	-	-	-
Furniture and equipment	4,576,948	205,626	163,726	60,965
Less accumulated depreciation	(2,064,623)	(202,724)	(163,726)	(60,965)
Total noncurrent assets	2,512,325	2,902	-	-
Total assets	47,643,591	6,836,343	11,745,944	911,699
Deferred Outflows of Resources				
Deferred charge on refunding	-	-	-	-
Pension contributions	3,974,573	1,464,093	-	39,273
Total deferred outflows of resources	3,974,573	1,464,093	-	39,273
Liabilities				
Current liabilities:				
<i>Accounts payable and accruals:</i>				
Accounts payable	588,193	190,657	175,375	8,621
Accrued payroll and related liabilities	532,919	218,859	-	5,834
Interest payable	-	-	-	-
Intergovernmental payables	10,256	-	356	-
Due to other funds	67,185	209,252	1,535,596	21,758
Due to fiduciary funds	13	-	-	888
Unearned revenues	-	-	9,782,617	-
Other liabilities	-	-	-	-
<i>Short-term portion of long-term liabilities:</i>				
Compensated absences	703,486	252,074	-	4,735
Bonds payable	-	-	-	-
Total current liabilities	1,902,052	870,842	11,493,944	41,836
Noncurrent liabilities:				
Advances from other funds	-	-	-	186,030
Net pension obligation	24,901,378	8,876,185	-	213,433
Compensated absences	319,438	92,815	-	694
Bonds payable	-	-	-	-
Total noncurrent liabilities	25,220,816	8,969,000	-	400,157
Total liabilities	27,122,868	9,839,842	11,493,944	441,993
Deferred Inflows of Resources				
Pension related amounts	1,999,466	712,717	-	17,138
Total deferred inflows of resources	1,999,466	712,717	-	17,138
Net Position				
Net investment in capital assets	2,512,325	2,902	-	-
Restricted for workers' compensation	19,983,505	-	-	-
Restricted for regulation of business	-	-	2,000	-
Unrestricted (deficit)	-	(2,255,025)	250,000	491,841
Total net position	\$ 22,495,830	\$ (2,252,123)	\$ 252,000	\$ 491,841

Prison Industry	Nevada Magazine	Marlette Lake Water System	Total
\$ 3,734,074	\$ 205,363	\$ 210,460	\$ 62,820,444
100	-	-	206,389
61,263	65,778	-	2,987,203
248,298	-	122,196	1,703,645
375,366	445	23,995	1,573,283
6,468	-	-	6,468
1,342,023	42,337	-	1,545,312
-	2,740	-	220,512
5,767,592	316,663	356,651	71,063,256
15,000	-	-	15,000
153,140	-	414,672	567,812
2,890,227	-	498,613	3,388,840
-	-	3,656,507	3,656,507
1,184,069	-	9,602,803	15,794,137
(3,604,107)	-	(2,886,802)	(8,982,947)
638,329	-	11,285,793	14,439,349
6,405,921	316,663	11,642,444	85,502,605
-	-	173,759	173,759
393,962	144,781	66,141	6,082,823
393,962	144,781	239,900	6,256,582
89,520	112,210	5,119	1,169,695
46,149	20,651	9,565	833,977
-	-	62,570	62,570
128	-	-	10,740
103,415	1,979	15,044	1,954,229
51,262	-	-	52,163
119,997	143,024	-	10,045,638
9,400	-	2,050	11,450
84,617	11,992	22,454	1,079,358
-	-	289,158	289,158
504,488	289,856	405,960	15,508,978
-	-	-	186,030
2,578,539	890,979	443,720	37,904,234
73,962	3,936	11,898	502,743
-	-	7,976,925	7,976,925
2,652,501	894,915	8,432,543	46,569,932
3,156,989	1,184,771	8,838,503	62,078,910
207,045	71,542	35,629	3,043,537
207,045	71,542	35,629	3,043,537
623,329	-	3,019,710	6,158,266
-	-	-	19,983,505
-	-	-	2,000
2,812,520	(794,869)	(11,498)	492,969
\$ 3,435,849	\$ (794,869)	\$ 3,008,212	\$ 26,636,740

Combining Statement of Revenues, Expenses and Changes in Fund Net Position Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2017

	Workers' Compensation and Safety	Insurance Admin and Enforcement	Gaming Investigative	Forestry Nurseries
Operating Revenues				
Sales	\$ -	\$ -	\$ -	\$ 384,551
Assessments	-	378,850	-	-
Charges for services	11,188	1,876	13,462,128	-
Rental income	-	-	-	-
Licenses, fees and permits	40,346,368	11,401,806	-	-
Fines	2,069,045	46,745	-	-
Other	789,006	-	386	75,943
Total operating revenues	43,215,607	11,829,277	13,462,514	460,494
Operating Expenses				
Salaries and benefits	17,195,837	6,482,319	11,449,313	123,685
Operating	4,860,107	4,638,482	1,181,417	74,122
Claims and benefits expense	7,992,919	-	-	-
Materials or supplies used	-	-	-	138,013
Depreciation	57,412	3,586	-	-
Total operating expenses	30,106,275	11,124,387	12,630,730	335,820
Operating income (loss)	13,109,332	704,890	831,784	124,674
Nonoperating Revenues (Expenses)				
Interest and investment income	(78,458)	14,169	-	-
Interest expense	-	-	-	-
Federal grants	2,591,462	671,116	-	-
Gain (loss) on disposal/sale of assets	800	-	-	-
Total nonoperating revenues (expenses)	2,513,804	685,285	-	-
Income (loss) before transfers	15,623,136	1,390,175	831,784	124,674
Transfers				
Transfers in	-	11,019	-	121
Transfers out	(10,756,606)	(1,151,358)	(831,784)	-
Change in net position	4,866,530	249,836	-	124,795
Net position, July 1 (as restated)	17,629,300	(2,501,959)	252,000	367,046
Net position, June 30	\$ 22,495,830	\$ (2,252,123)	\$ 252,000	\$ 491,841

Prison Industry	Nevada Magazine	Marlette Lake Water System	Total
\$ 4,440,131	\$ 1,028,637	\$ 1,011,349	\$ 6,864,668
-	-	-	378,850
738,574	-	-	14,213,766
146,100	-	-	146,100
-	-	-	51,748,174
-	-	-	2,115,790
75,943	8,790	145,606	1,095,674
5,400,748	1,037,427	1,156,955	76,563,022
928,916	670,190	363,276	37,213,536
2,477,473	207,189	271,264	13,710,054
-	-	-	7,992,919
2,148,529	280,782	-	2,567,324
82,330	-	373,699	517,027
5,637,248	1,158,161	1,008,239	62,000,860
(236,500)	(120,734)	148,716	14,562,162
8,225	-	-	(56,064)
-	-	(345,590)	(345,590)
1,516,525	-	-	4,779,103
-	-	-	800
1,524,750	-	(345,590)	4,378,249
1,288,250	(120,734)	(196,874)	18,940,411
-	-	936	12,076
(104,686)	-	-	(12,844,434)
1,183,564	(120,734)	(195,938)	6,108,053
2,252,285	(674,135)	3,204,150	20,528,687
\$ 3,435,849	\$ (794,869)	\$ 3,008,212	\$ 26,636,740

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2017

	Workers' Compensation and Safety	Insurance Admin and Enforcement	Gaming Investigative
Cash flows from operating activities			
Receipts from customers and users	\$ 53,479,281	\$ 11,302,307	\$ 14,000,131
Receipts for interfund services provided	99,991	324,253	-
Payments to suppliers, other governments and beneficiaries	(32,273,486)	(3,840,139)	(439,698)
Payments to employees	(16,692,666)	(6,397,177)	(11,449,313)
Payments for interfund services used	(3,821,005)	(1,343,716)	(40,163)
Payments to component units	(222,470)	-	-
Net cash provided by (used for) operating activities	569,645	45,528	2,070,957
Cash flows from noncapital financing activities			
Grant receipts	1,316,879	706,722	-
Transfers and advances from other funds	-	11,019	-
Transfers and advances to other funds	(10,774,607)	(1,008,425)	(2,592,229)
Net cash provided by (used for) noncapital financing activities	(9,457,728)	(290,684)	(2,592,229)
Cash flows from capital and related financing activities			
Proceeds from capital debt	800	-	-
Purchase of capital assets	(2,415,282)	-	-
Principal paid on capital debt	-	-	-
Interest paid on capital debt	-	-	-
Net cash provided by (used for) capital and related financing activities	(2,414,482)	-	-
Cash flows from investing activities			
Interest, dividends and gains (losses)	(59,638)	2,537	-
Net cash provided by (used for) investing activities	(59,638)	2,537	-
Net increase (decrease) in cash	(11,362,203)	(242,619)	(521,272)
Cash and cash equivalents, July 1	51,713,613	6,483,797	12,134,791
Cash and cash equivalents, June 30	\$ 40,351,410	\$ 6,241,178	\$ 11,613,519
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities			
Operating income (loss)	\$ 13,109,332	\$ 704,890	\$ 831,784
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities			
Depreciation	57,412	3,586	-
Decrease (increase) in accrued interest and receivables	156,679	(202,717)	2,776
Decrease (increase) in inventory, deferred charges, other assets	(100,205)	(93,040)	(18,473)
Decrease (increase) in deferred outflows of resources	(2,405,688)	(904,857)	-
Increase (decrease) in accounts payable, accruals, other liabilities	(13,637,470)	(625,060)	720,029
Increase (decrease) in unearned revenue	-	-	534,841
Increase (decrease) in net pension liability	4,247,995	1,475,929	-
Increase (decrease) in deferred inflows of resources	(858,410)	(313,203)	-
Total adjustments	(12,539,687)	(659,362)	1,239,173
Net cash provided by (used for) operating activities	\$ 569,645	\$ 45,528	\$ 2,070,957

Forestry Nurseries	Prison Industry	Nevada Magazine	Marlette Lake Water System	Total
\$ 102,061	\$ 2,806,350	\$ 696,481	\$ 1,319,218	\$ 83,705,829
323,688	2,438,618	360,334	418	3,547,302
(185,741)	(2,805,032)	(344,835)	(219,288)	(40,108,219)
(123,513)	(1,480,544)	(617,663)	(278,010)	(37,038,886)
(25,583)	(1,743,142)	(75,119)	(35,992)	(7,084,720)
-	-	-	(1,333)	(223,803)
90,912	(783,750)	19,198	785,013	2,797,503
-	1,540,380	-	-	3,563,981
121	-	-	907	12,047
-	(80,034)	-	-	(14,455,295)
121	1,460,346	-	907	(10,879,267)
-	-	-	-	800
-	(18,000)	-	-	(2,433,282)
(20,670)	-	-	(227,000)	(247,670)
-	-	-	(380,633)	(380,633)
(20,670)	(18,000)	-	(607,633)	(3,060,785)
-	1,215	-	-	(55,886)
-	1,215	-	-	(55,886)
70,363	659,811	19,198	178,287	(11,198,435)
600,366	3,074,363	186,165	32,173	74,225,268
\$ 670,729	\$ 3,734,174	\$ 205,363	\$ 210,460	\$ 63,026,833
\$ 124,674	\$ (236,500)	\$ (120,734)	\$ 148,716	\$ 14,562,162
-	82,330	-	373,699	517,027
(34,745)	(190,439)	22,076	162,681	(83,689)
(5,851)	76,219	(8,026)	-	(149,376)
(25,826)	(231,504)	(88,646)	(38,184)	(3,694,705)
1,378	(55,233)	52,952	193	(13,543,211)
-	34,659	(2,688)	-	566,812
38,286	(76,929)	188,158	140,906	6,014,345
(7,004)	(186,353)	(23,894)	(2,998)	(1,391,862)
(33,762)	(547,250)	139,932	636,297	(11,764,659)
\$ 90,912	\$ (783,750)	\$ 19,198	\$ 785,013	\$ 2,797,503

Berlin-Ichthyosaur State Park

This gem of a park contains a town built in the 1890's that is preserved in a state of arrested decay. A true Nevada ghost town, many of Berlin's original buildings remain and some of its original residents are interred in the town's cemetery. Trails throughout the town site tell the story of Berlin and its mine.

The park is also home to the most abundant concentration, and largest known remains, of Ichthyosaurs, an ancient marine reptile that swam in a warm ocean that covered central Nevada 225 million years ago. The fossils are protected and displayed at the park's Fossil House.

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INTERNAL SERVICE FUNDS

Self-Insurance Accounts for self-insured group life, accident and health insurance plans for State and other government employees (NRS 287.0435).

Buildings and Grounds Accounts for the maintenance, housekeeping and security of most State buildings (NRS 331.101).

Fleet Services Accounts for the operations of the State vehicle fleet (NRS 336.110).

Communications Accounts for the operation of mail services for State agencies in Carson City, Reno, Las Vegas and Elko (NRS 378.143).

Insurance Premiums Allocates the costs of fidelity insurance, property insurance and workers' compensation insurance to State agencies (NRS 331.187).

Administrative Services Provides administrative and accounting services to various divisions of the Department of Administration (NRS 232.219).

Personnel Accounts for the costs of administering the State personnel system. Operations are financed by assessments charged to user agencies (NRS 284.110).

Purchasing Provides purchasing services to State agencies and other governmental units. The operation is financed by an administrative charge on purchase orders and warehouse orders (NRS 333.120).

Information Services Accounts for designing, programming, and maintaining data processing software and also operating the State's central computer facility, radio communication and telecommunication systems (NRS 242.211).

Printing Accounts for the operation of the State printing facilities (NRS 344.090).

Combining Statement of Net Position Internal Service Funds

June 30, 2017

	Self-Insurance	Buildings and Grounds	Fleet Services	Communications
Assets				
Current assets:				
<i>Cash and pooled investments:</i>				
Cash with treasurer	\$ 130,055,528	\$ 5,349,538	\$ 1,542,259	\$ 483,207
<i>Receivables:</i>				
Accounts receivable	2,727,533	3,318	403	13,692
Intergovernmental receivables	7,367,820	-	2,104	752
Notes receivable	-	-	-	-
Due from other funds	3,654,330	171,336	545,486	588,693
Due from fiduciary funds	4,955,778	-	-	-
Due from component units	2,010,176	-	7,961	228
Inventory	-	-	-	-
Prepaid items	-	-	-	-
Total current assets	150,771,165	5,524,192	2,098,213	1,086,572
Noncurrent assets:				
Notes receivable	-	-	-	-
Other assets	-	-	-	-
<i>Capital assets:</i>				
Land	-	20,400	901,783	-
Buildings	-	2,268,068	2,476,962	-
Improvements other than buildings	-	291,216	-	422,451
Furniture and equipment	466,226	856,322	22,535,998	1,163,846
Software costs	-	-	-	-
Construction in progress	-	-	-	-
Less accumulated depreciation/amortization	(340,451)	(2,490,744)	(15,914,289)	(1,270,201)
Total noncurrent assets	125,775	945,262	10,000,454	316,096
Total assets	150,896,940	6,469,454	12,098,667	1,402,668
Deferred Outflows of Resources				
Pension contributions	558,190	1,262,531	203,537	259,750
Liabilities				
Current liabilities:				
<i>Accounts payable and accruals:</i>				
Accounts payable	1,996,071	1,809,118	156,848	8,459
Accrued payroll and related liabilities	81,243	191,345	30,474	34,190
Intergovernmental payables	-	99,964	1,136	-
Bank overdraft	2,416,783	-	-	-
Due to other funds	13,749	188,372	186,594	35,314
Due to fiduciary funds	-	6,091	1,169	-
Due to component units	-	-	-	-
Unearned revenues	87,640	-	-	-
<i>Short-term portion of long-term liabilities:</i>				
Reserve for losses	68,668,573	-	-	-
Compensated absences	126,715	255,015	35,279	56,548
Bonds payable	-	-	-	-
Total current liabilities	73,390,774	2,549,905	411,500	134,511
Noncurrent liabilities:				
Advances from other funds	-	-	1,937,500	-
Reserve for losses	-	-	-	-
Net pension obligation	3,633,788	7,792,056	1,195,159	1,677,379
Compensated absences	61,499	123,740	35,932	42,144
Bonds payable	-	-	-	-
Total noncurrent liabilities	3,695,287	7,915,796	3,168,591	1,719,523
Total liabilities	77,086,061	10,465,701	3,580,091	1,854,034
Deferred Inflows of Resources				
Pension related amounts	291,777	625,667	95,965	134,686
Net Position				
Net investment in capital assets	125,775	945,262	10,000,454	316,096
Unrestricted (deficit)	73,951,517	(4,304,645)	(1,374,306)	(642,398)
Total net position	\$ 74,077,292	\$ (3,359,383)	\$ 8,626,148	\$ (326,302)

Insurance Premiums	Administrative Services	Personnel	Purchasing	Information Services	Printing	Total
\$ 18,459,396	\$ 542,569	\$ 2,238,564	\$ 1,702,477	\$ 8,022,941	\$ 2,076,853	\$ 170,473,332
1,461	-	1,625	6,619	18,112	-	2,772,763
-	-	-	-	138,212	-	7,508,888
5,000	-	-	-	-	-	5,000
612,182	-	46,064	21,245	2,805,981	205,975	8,651,292
-	-	4,349	-	-	-	4,960,127
601	-	-	-	1,009	-	2,019,975
-	-	-	-	-	251,829	251,829
87,500	-	5,000	-	-	-	92,500
19,166,140	542,569	2,295,602	1,730,341	10,986,255	2,534,657	196,735,706
70,000	-	-	-	-	-	70,000
-	-	-	-	3,761	-	3,761
-	-	-	95,554	15,000	-	1,032,737
-	-	-	140,000	14,762,838	744,617	20,392,485
-	-	-	-	-	3,125,954	3,839,621
36,877	52,240	180,962	152,380	30,360,154	3,878,668	59,683,673
-	-	16,134,510	-	-	-	16,134,510
-	-	-	-	6,000,000	-	6,000,000
(34,449)	(52,240)	(15,478,202)	(292,380)	(35,035,491)	(5,322,746)	(76,231,193)
72,428	-	837,270	95,554	16,106,262	2,426,493	30,925,594
19,238,568	542,569	3,132,872	1,825,895	27,092,517	4,961,150	227,661,300
187,597	562,285	1,317,630	478,724	3,782,386	308,404	8,921,034
1,182,292	3,450	68,356	5,604	838,942	102,289	6,171,429
27,170	84,253	198,209	62,845	519,835	41,924	1,271,488
-	-	-	46	10,298	-	111,444
-	-	-	-	-	-	2,416,783
102,542	8,749	118,562	92,374	967,421	4,422	1,718,099
-	-	-	-	-	7,046	14,306
7,318	-	5,075	-	69	-	12,462
-	-	-	-	30	-	87,670
18,133,096	-	-	-	-	-	86,801,669
37,993	146,319	281,119	93,981	900,043	79,598	2,012,610
-	-	-	-	513,323	-	513,323
19,490,411	242,771	671,321	254,850	3,749,961	235,279	101,131,283
-	-	-	-	6,468,011	-	8,405,511
47,591,917	-	-	-	-	-	47,591,917
1,140,084	3,721,547	8,469,573	3,267,182	24,222,744	1,318,398	56,437,910
27,003	71,056	201,274	49,814	558,556	62,327	1,233,345
-	-	-	-	3,709,603	-	3,709,603
48,759,004	3,792,603	8,670,847	3,316,996	34,958,914	1,380,725	117,378,286
68,249,415	4,035,374	9,342,168	3,571,846	38,708,875	1,616,004	218,509,569
91,543	298,824	680,068	262,339	1,944,975	206,760	4,632,604
2,428	-	837,270	95,554	11,961,301	2,426,493	26,710,633
(48,917,221)	(3,229,344)	(6,409,004)	(1,625,120)	(21,740,248)	1,020,297	(13,270,472)
\$ (48,914,793)	\$ (3,229,344)	\$ (5,571,734)	\$ (1,529,566)	\$ (9,778,947)	\$ 3,446,790	\$ 13,440,161

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Internal Service Funds

For the Fiscal Year Ended June 30, 2017

	Self-Insurance	Buildings and Grounds	Fleet Services	Communications
Operating Revenues				
Net premium income	\$ 354,314,111	\$ -	\$ -	\$ -
Sales	-	-	357	-
Charges for services	-	1,184,979	21,511	6,422,052
Rental income	-	15,105,202	5,657,292	-
Other	547,339	84,324	-	-
Total operating revenues	354,861,450	16,374,505	5,679,160	6,422,052
Operating Expenses				
Salaries and benefits	2,446,932	4,712,291	952,546	1,155,560
Operating	5,146,532	11,446,466	2,210,669	5,420,715
Claims expense	228,477,747	-	-	-
Materials or supplies used	-	-	274,310	-
Depreciation	37,908	117,352	2,687,900	28,441
Insurance premiums	118,681,767	-	-	-
Total operating expenses	354,790,886	16,276,109	6,125,425	6,604,716
Operating income (loss)	70,564	98,396	(446,265)	(182,664)
Nonoperating Revenues (Expenses)				
Interest and investment income	145,639	-	-	-
Interest expense	-	-	-	-
Gain (loss) on disposal of assets	-	-	111,833	-
Total nonoperating revenues (expenses)	145,639	-	111,833	-
Income (loss) before transfers	216,203	98,396	(334,432)	(182,664)
Transfers				
Transfers in	-	16,672	94,365	-
Change in net position	216,203	115,068	(240,067)	(182,664)
Net position, July 1 (as restated)	73,861,089	(3,474,451)	8,866,215	(143,638)
Net position, June 30	\$ 74,077,292	\$ (3,359,383)	\$ 8,626,148	\$ (326,302)

Insurance Premiums	Administrative Services	Personnel	Purchasing	Information Services	Printing	Total
\$ 24,955,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 379,269,611
-	-	-	-	-	2,567,260	2,567,617
-	2,634,190	9,293,669	2,791,302	31,998,653	-	54,346,356
-	-	-	-	-	-	20,762,494
192,405	-	29,584	404,659	545	11,763	1,270,619
25,147,905	2,634,190	9,323,253	3,195,961	31,999,198	2,579,023	458,216,697
851,591	2,661,543	5,393,409	1,467,592	14,729,531	1,388,427	35,759,422
1,937,849	397,859	2,354,433	707,216	14,046,971	427,875	44,096,585
15,866,198	-	-	-	-	-	244,343,945
-	-	-	-	-	488,135	762,445
800	-	5,988	-	2,139,701	140,544	5,158,634
5,450,794	-	-	-	-	-	124,132,561
24,107,232	3,059,402	7,753,830	2,174,808	30,916,203	2,444,981	454,253,592
1,040,673	(425,212)	1,569,423	1,021,153	1,082,995	134,042	3,963,105
-	-	-	-	-	-	145,639
-	-	-	-	(218)	-	(218)
-	-	-	-	-	-	111,833
-	-	-	-	(218)	-	257,254
1,040,673	(425,212)	1,569,423	1,021,153	1,082,777	134,042	4,220,359
7,170	-	-	-	1,652,833	159,651	1,930,691
1,047,843	(425,212)	1,569,423	1,021,153	2,735,610	293,693	6,151,050
(49,962,636)	(2,804,132)	(7,141,157)	(2,550,719)	(12,514,557)	3,153,097	7,289,111
\$ (48,914,793)	\$ (3,229,344)	\$ (5,571,734)	\$ (1,529,566)	\$ (9,778,947)	\$ 3,446,790	\$ 13,440,161

Combining Statement of Cash Flows

Internal Service Funds

For the Fiscal Year Ended June 30, 2017

	Self- Insurance	Buildings and Grounds	Fleet Services	Communications
Cash flows from operating activities				
Receipts from customers and users	\$ 47,159,397	\$ -	\$ 16,621	\$ 14,684
Receipts for interfund services provided	285,703,322	17,138,104	5,549,250	6,532,339
Receipts from component units	14,643,376	-	81,139	1,960
Receipts of principal on loans and notes	-	-	-	-
Payments to suppliers, other governments and beneficiaries	(350,224,720)	(8,759,305)	(1,684,864)	(5,108,001)
Payments to employees	(2,332,726)	(5,612,714)	(939,613)	(1,118,859)
Payments for interfund services used	(787,925)	(1,854,405)	(886,314)	(304,834)
Payments to component units	-	(1,523)	-	-
Net cash provided by (used for) operating activities	(5,839,276)	910,157	2,136,219	17,289
Cash flows from noncapital financing activities				
Transfers and advances from other funds	-	12,895	22,596	-
Transfers and advances to other funds	-	-	-	-
Net cash provided by (used for) noncapital financing activities	-	12,895	22,596	-
Cash flows from capital and related financing activities				
Proceeds from capital debt	-	-	-	-
Proceeds from sale of capital assets	-	-	129,675	-
Purchase of capital assets	(35,994)	(69,336)	(2,384,855)	(42,500)
Principal paid on capital debt	-	-	(250,000)	-
Interest paid on capital debt	-	-	-	-
Payments on construction projects	-	-	-	-
Net cash provided by (used for) capital and related financing activities	(35,994)	(69,336)	(2,505,180)	(42,500)
Cash flows from investing activities				
Interest, dividends and gains (losses)	22,022	-	-	-
Net cash provided by (used for) investing activities	22,022	-	-	-
Net increase (decrease) in cash	(5,853,248)	853,716	(346,365)	(25,211)
Cash and cash equivalents, July 1	135,908,776	4,495,822	1,888,624	508,418
Cash and cash equivalents, June 30	\$ 130,055,528	\$ 5,349,538	\$ 1,542,259	\$ 483,207
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities				
Operating income (loss)	\$ 70,564	\$ 98,396	\$ (446,265)	\$ (182,664)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities				
Depreciation	37,908	117,352	2,687,900	28,441
Decrease (increase) in loans and notes receivable	-	-	-	-
Decrease (increase) in accrued interest and receivables	(7,382,112)	763,599	(32,150)	126,931
Decrease (increase) in inventory, deferred charges, other assets	-	-	-	-
Decrease (increase) in deferred outflows of resources	(329,247)	(771,601)	(128,237)	(154,070)
Increase (decrease) in accounts payable, accruals, other liabilities	1,230,016	678,901	(139,398)	(28,780)
Increase (decrease) in unearned revenue	26,757	-	-	-
Increase (decrease) in net pension liability	630,166	456,680	230,542	285,396
Increase (decrease) in deferred inflows of resources	(123,328)	(433,170)	(36,173)	(57,965)
Total adjustments	(5,909,840)	811,761	2,582,484	199,953
Net cash provided by (used for) operating activities	\$ (5,839,276)	\$ 910,157	\$ 2,136,219	\$ 17,289
Noncash investing, capital and financing activities				
Gain (loss) on disposal of assets	\$ -	\$ -	\$ 113,040	\$ -

Insurance Premiums	Administrative Services	Personnel	Purchasing	Information Services	Printing	Total
\$ 515,380	\$ -	\$ 158,664	\$ 403,253	\$ 785,646	\$ 228,554	\$ 49,282,199
25,106,953	2,634,190	9,554,308	2,794,961	31,327,554	2,189,316	388,530,297
255,629	-	633,218	-	-	-	15,615,322
5,000	-	-	-	-	-	5,000
(9,728,979)	(68,707)	(202,211)	(129,253)	(14,215,163)	(600,109)	(390,721,312)
(796,513)	(2,304,159)	(5,494,115)	(1,807,231)	(15,691,539)	(1,404,118)	(37,501,587)
(11,379,669)	(328,439)	(2,428,618)	(607,634)	(24,612)	(246,426)	(18,848,876)
(90,225)	-	(13,989)	-	(139,988)	-	(245,725)
3,887,576	(67,115)	2,207,257	654,096	2,041,898	167,217	6,115,318
-	-	-	-	2,513,271	159,651	2,708,413
(109,882)	-	-	-	-	-	(109,882)
(109,882)	-	-	-	2,513,271	159,651	2,598,531
-	-	-	-	6,000,000	-	6,000,000
-	-	-	-	-	-	129,675
-	-	-	-	(713,597)	-	(3,246,282)
-	-	(830,600)	-	(1,312,937)	-	(2,393,537)
-	-	-	-	(218)	-	(218)
-	-	-	-	(6,000,000)	-	(6,000,000)
-	-	(830,600)	-	(2,026,752)	-	(5,510,362)
-	-	-	-	-	-	22,022
-	-	-	-	-	-	22,022
3,777,694	(67,115)	1,376,657	654,096	2,528,417	326,868	3,225,509
14,681,702	609,684	861,907	1,048,381	5,494,524	1,749,985	167,247,823
\$ 18,459,396	\$ 542,569	\$ 2,238,564	\$ 1,702,477	\$ 8,022,941	\$ 2,076,853	\$ 170,473,332
\$ 1,040,673	\$ (425,212)	\$ 1,569,423	\$ 1,021,153	\$ 1,082,995	\$ 134,042	\$ 3,963,105
800	-	5,988	-	2,139,701	140,544	5,158,634
5,000	-	-	-	-	-	5,000
730,057	1,386	1,022,937	2,253	118,662	(161,152)	(4,809,589)
(19,738)	-	95	-	678	(18,248)	(37,213)
(115,768)	(327,813)	(784,015)	(272,878)	(2,256,257)	(121,572)	(5,261,458)
2,065,904	(29,830)	(387,298)	(79,428)	(588,893)	76,370	2,797,564
-	-	-	-	(4,660)	-	22,097
215,910	809,678	1,131,237	168,885	2,661,962	71,876	6,662,332
(35,262)	(95,324)	(351,110)	(185,889)	(1,112,290)	45,357	(2,385,154)
2,846,903	358,097	637,834	(367,057)	958,903	33,175	2,152,213
\$ 3,887,576	\$ (67,115)	\$ 2,207,257	\$ 654,096	\$ 2,041,898	\$ 167,217	\$ 6,115,318
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,040



Dangberg Ranch

The historic Dangberg Home Ranch is one of Nevada's first and largest ranches. The ranch was home to German immigrant Heinrich Friedrich Dangberg who founded the site in 1857. A local businessman, rancher and politician, Dangberg started his ranch with just a log cabin. At the time of his death in 1904, he had created a 37,000 acre ranching empire that his children later grew to 58,000 acres.

Photo Credits: Sydney Martinez
TravelNevada



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FIDUCIARY FUNDS

PENSION AND OTHER EMPLOYEE BENEFIT TRUST

Public Employees' Retirement Accounts for the operations of the Public Employees' Retirement System which provides income benefits to qualified public employees (NRS 286.220).

Legislators' Retirement Accounts for the operations of the Legislators' Retirement System (NRS 218.2375).

Judicial Retirement Accounts for the operations of the Judicial Retirement System which provides benefits for justices of the Supreme Court, district judges, municipal court judges, and justices of the peace (NRS 1A.160).

State Retirees' Fund Accounts for the assets accumulated and the payments made for other postemployment benefits provided to current and future State retirees. Administered as a defined benefit Other Postemployment Benefit Plan (OPEB) (NRS 287.0436).

INVESTMENT TRUST

Local Government Investment Pool Accounts for investment funds received from local governments and pooled to obtain greater interest earnings (NRS 355.167).

Nevada Enhanced Savings Term Accounts for the establishment of one or more separate subaccounts for identified investments that are made for and allocated to specific participating local governments (NRS 355.165).

Retirement Benefits Investment Fund Accounts for investment of contributions made by participating entities to support financing of other post employment benefits at some time in the future (NRS 355.220).

PRIVATE PURPOSE TRUST

Prisoners' Personal Property Accounts for personal property held in trust for prisoners pending their release (NRS 209.241).

Nevada College Savings Plan Accounts for participant contributions used to pay for future college expenses (NRS 353B.340).

AGENCY

Intergovernmental Accounts for taxes and fees, such as sales and use, property tax and motor vehicle privilege tax, collected by the Department of Taxation on behalf of local governments (NRS 353.254).

State Agency Fund for Bonds Accounts for surety bonds and deposits held by the State (NRS 353.251).

Motor Vehicle Accounts for taxes and fees collected by the Department of Motor Vehicles pending distribution to counties (NRS 482.180).

Child Support Disbursement Accounts for the centralized collection and disbursement of child support payments in accordance with 42 U.S.C. Sec. 654b (NRS 425.363).

Child Welfare Trust Accounts for survivor benefits held in trust for children receiving welfare services (NRS 432.037).

Restitution Trust Accounts for money received from parolees making restitution (NRS 213.126).

State Payroll Accounts for payment of payroll and payroll deductions such as income tax withholding, insurance deductions, credit union deductions, etc. (NRS 227.130).

Combining Statement of Fiduciary Net Position

Pension and Other Employee Benefit Trust, Investment Trust and Private-Purpose Trust Funds

June 30, 2017

	Pension Trust Funds				
	Public Employees' Retirement	Legislators' Retirement	Judicial Retirement	Other Employee Benefit Trust Fund - State Retirees' Fund	Total
Assets					
<i>Cash and pooled investments:</i>					
Cash with treasurer	\$ -	\$ -	\$ -	\$ 3,401,325	\$ 3,401,325
Cash in custody of other officials	155,681,189	73,040	482,812	-	156,237,041
<i>Investments:</i>					
Investments	-	-	-	1,478,881	1,478,881
Fixed income securities	10,504,305,561	1,200,797	29,053,918	-	10,534,560,276
Marketable equity securities	16,031,517,896	3,374,830	81,575,367	-	16,116,468,093
International securities	8,259,056,692	116,647	2,819,074	-	8,261,992,413
Real estate	1,789,219,998	-	-	-	1,789,219,998
Alternative investments	1,677,291,420	-	-	-	1,677,291,420
Collateral on loaned securities	377,917,975	-	-	-	377,917,975
<i>Receivables:</i>					
Accrued interest and dividends	109,058,611	8,692	206,813	-	109,274,116
Trades pending settlement	198,725,111	17,046	830,503	-	199,572,660
Intergovernmental receivables	130,154,217	-	54,134	9,182	130,217,533
Contributions receivable	-	-	-	-	-
Due from other funds	-	-	-	143,623	143,623
Due from fiduciary funds	32,984,883	-	388,462	20,312	33,393,657
Due from component units	-	-	-	1,371,241	1,371,241
Other assets	3,352,174	-	-	-	3,352,174
Furniture and equipment	43,608,737	-	-	-	43,608,737
Accumulated depreciation	(38,994,666)	-	-	-	(38,994,666)
Total assets	39,273,879,798	4,791,052	115,411,083	6,424,564	39,400,506,497
Liabilities					
<i>Accounts payable and accruals:</i>					
Accounts payable	12,452,193	1,868	26,769	-	12,480,830
Intergovernmental payables	-	-	-	-	-
Redemptions payable	-	-	-	-	-
Trades pending settlement	196,799,074	19,413	885,414	-	197,703,901
Bank overdraft	-	-	-	-	-
Obligations under securities lending	377,917,975	-	-	-	377,917,975
Due to other funds	393,482	-	-	4,948,382	5,341,864
Due to fiduciary funds	63,666	-	-	20	63,686
Other liabilities	-	125,120	-	-	125,120
Total liabilities	587,626,390	146,401	912,183	4,948,402	593,633,376
Net Position					
<i>Held in trust for:</i>					
Employees' pension benefits	38,686,253,408	4,644,651	114,498,900	-	38,805,396,959
OPEB benefits	-	-	-	1,476,162	1,476,162
Pool participants	-	-	-	-	-
Individuals	-	-	-	-	-
Total net position	\$ 38,686,253,408	\$ 4,644,651	\$ 114,498,900	\$ 1,476,162	\$ 38,806,873,121

Investment Trust Funds				Private-Purpose Trust Funds		
Local Government Investment Pool	Nevada Enhanced Savings Term	Retirement Benefits Investment Fund	Total	Prisoners' Personal Property	Nevada College Savings Plan	Total
\$ -	\$ -	\$ -	\$ -	\$ 8,535,621	\$ -	\$ 8,535,621
-	-	4,905,090	4,905,090	-	18,292,074	18,292,074
829,560,936	116,233,462	415,240,828	1,361,035,226	-	20,559,109,760	20,559,109,760
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,417,951	205,911	4,713,384	6,337,246	-	870,370	870,370
-	-	-	-	-	7,191,172	7,191,172
-	-	-	-	166,408	-	166,408
-	-	-	-	-	15,282,620	15,282,620
-	-	-	-	179,848	-	179,848
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	48,222	-	48,222
-	-	-	-	(48,222)	-	(48,222)
<u>830,978,887</u>	<u>116,439,373</u>	<u>424,859,302</u>	<u>1,372,277,562</u>	<u>8,881,877</u>	<u>20,600,745,996</u>	<u>20,609,627,873</u>
-	34,691	32,015	66,706	152,034	3,016,285	3,168,319
42,067	-	-	42,067	7,478	-	7,478
-	-	-	-	-	4,602,784	4,602,784
-	-	7,933,697	7,933,697	-	17,404,152	17,404,152
-	-	-	-	-	607,000	607,000
-	-	-	-	-	-	-
1,731	4,635	-	6,366	1,455,083	-	1,455,083
-	-	-	-	1,648	-	1,648
<u>17,968</u>	<u>-</u>	<u>-</u>	<u>17,968</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>61,766</u>	<u>39,326</u>	<u>7,965,712</u>	<u>8,066,804</u>	<u>1,616,243</u>	<u>25,630,221</u>	<u>27,246,464</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
830,917,121	116,400,047	416,893,590	1,364,210,758	-	-	-
-	-	-	-	7,265,634	20,575,115,775	20,582,381,409
<u>\$ 830,917,121</u>	<u>\$ 116,400,047</u>	<u>\$ 416,893,590</u>	<u>\$ 1,364,210,758</u>	<u>\$ 7,265,634</u>	<u>\$20,575,115,775</u>	<u>\$ 20,582,381,409</u>

Combining Statement of Changes in Fiduciary Net Position

Pension and Other Employee Benefit Trust, Investment Trust and Private–Purpose Trust Funds

For the Fiscal Year Ended June 30, 2017

	Pension Trust Funds			Other Employee Benefit Trust Fund - State Retirees' Fund	Total
	Public Employees' Retirement	Legislators' Retirement	Judicial Retirement		
Additions					
<i>Contributions:</i>					
Employer	\$ 901,744,209	\$ 104,834	\$ 6,204,574	\$ 38,048,603	\$ 946,102,220
Plan members	901,744,209	20,286	13,306	-	901,777,801
Participants	-	-	-	-	-
Repayment and purchase of service	67,230,428	-	242,038	-	67,472,466
Total contributions	1,870,718,846	125,120	6,459,918	38,048,603	1,915,352,487
<i>Investment income:</i>					
Net increase (decrease)					
in fair value of investments	3,247,916,381	450,246	10,759,816	108,443	3,259,234,886
Interest, dividends	782,501,089	76,722	1,811,994	56,742	784,446,547
Securities lending	5,206,183	-	-	-	5,206,183
Other	120,178,514	-	-	-	120,178,514
	4,155,802,167	526,968	12,571,810	165,185	4,169,066,130
Less investment expense:					
Other	(45,536,108)	(900)	(16,453)	(351)	(45,553,812)
Net investment income	4,110,266,059	526,068	12,555,357	164,834	4,123,512,318
<i>Other:</i>					
Investment from local governments	-	-	-	-	-
Reinvestment from interest income	-	-	-	-	-
Other	2,143,678	68,945	-	-	2,212,623
Total other	2,143,678	68,945	-	-	2,212,623
Total additions	5,983,128,583	720,133	19,015,275	38,213,437	6,041,077,428
Deductions					
Principal redeemed	-	-	-	-	-
Benefit payments	2,258,225,215	477,601	5,523,737	38,069,185	2,302,295,738
Refunds	30,388,174	3,950	-	-	30,392,124
Contribution distributions	418,673	-	-	-	418,673
Dividends to investors	-	-	-	-	-
Administrative expense	9,872,019	67,994	94,578	-	10,034,591
Total deductions	2,298,904,081	549,545	5,618,315	38,069,185	2,343,141,126
Change in net position	3,684,224,502	170,588	13,396,960	144,252	3,697,936,302
Net position, July 1	35,002,028,906	4,474,063	101,101,940	1,331,910	35,108,936,819
Net position, June 30	\$ 38,686,253,408	\$ 4,644,651	\$114,498,900	\$ 1,476,162	\$ 38,806,873,121

Investment Trust Funds				Private-Purpose Trust Funds		
Local Government Investment Pool	Nevada Enhanced Savings Term	Retirement Benefits Investment Fund	Total	Prisoners' Personal Property	Nevada College Savings Plan	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	24,366,848	11,014,273,984	11,038,640,832
-	-	-	-	-	-	-
-	-	-	-	24,366,848	11,014,273,984	11,038,640,832
(843,112)	(981,717)	35,843,430	34,018,601	-	1,521,710,610	1,521,710,610
535,977	1,483,242	8,905,823	10,925,042	-	446,236,958	446,236,958
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(307,135)	501,525	44,749,253	44,943,643	-	1,967,947,568	1,967,947,568
-	-	(54,938)	(54,938)	-	-	-
(307,135)	501,525	44,694,315	44,888,705	-	1,967,947,568	1,967,947,568
1,387,465,328	455,999	20,507,320	1,408,428,647	-	-	-
5,927,880	-	-	5,927,880	-	-	-
-	-	304	304	-	-	-
1,393,393,208	455,999	20,507,624	1,414,356,831	-	-	-
1,393,086,073	957,524	65,201,939	1,459,245,536	24,366,848	12,982,221,552	13,006,588,400
1,143,606,619	17,059,604	-	1,160,666,223	-	9,636,172,366	9,636,172,366
-	-	-	-	24,454,832	-	24,454,832
-	-	-	-	-	-	-
-	-	6,500,000	6,500,000	-	-	-
375,394	-	-	375,394	-	-	-
160,583	170,784	42,512	373,879	-	32,274,566	32,274,566
1,144,142,596	17,230,388	6,542,512	1,167,915,496	24,454,832	9,668,446,932	9,692,901,764
248,943,477	(16,272,864)	58,659,427	291,330,040	(87,984)	3,313,774,620	3,313,686,636
581,973,644	132,672,911	358,234,163	1,072,880,718	7,353,618	17,261,341,155	17,268,694,773
\$ 830,917,121	\$ 116,400,047	\$416,893,590	\$ 1,364,210,758	\$ 7,265,634	\$20,575,115,775	\$ 20,582,381,409

Combining Statement of Fiduciary Assets and Liabilities Agency Funds

June 30, 2017

	Intergovernmental	State Agency Fund for Bonds	Motor Vehicle	Child Support Disbursement
Assets				
<i>Cash and pooled investments:</i>				
Cash with treasurer	\$ 14,212,800	\$ 29,481,493	\$ 46,405,790	\$ -
Cash in custody of other officials	-	23,523,295	26,040,300	4,059,416
Investments	-	236,026,738	-	-
<i>Receivables:</i>				
Taxes receivable	11,991,606	-	52,535,098	-
Intergovernmental receivables	-	-	593,263	-
Other receivables	-	-	87,101	-
Due from other funds	561,937,770	32,810,573	447,827	-
Due from fiduciary funds	15,292,802	-	1,648	-
Total assets	<u>\$ 603,434,978</u>	<u>\$ 321,842,099</u>	<u>\$ 126,111,027</u>	<u>\$ 4,059,416</u>
Liabilities				
<i>Accounts payable and accruals:</i>				
Accrued payroll and related liabilities	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	603,434,978	-	82,672,764	-
Due to fiduciary funds	-	-	15,292,802	-
<i>Other liabilities:</i>				
Deposits	-	321,842,099	27,989,722	-
Other liabilities	-	-	155,739	4,059,416
Total liabilities	<u>\$ 603,434,978</u>	<u>\$ 321,842,099</u>	<u>\$ 126,111,027</u>	<u>\$ 4,059,416</u>

<u>Child Welfare Trust</u>	<u>Restitution Trust</u>	<u>State Payroll</u>	<u>Total</u>
\$ 63,062	\$ 1,769,170	\$ 32,318,700	\$ 124,251,015
-	-	-	53,623,011
-	-	-	236,026,738
-	-	-	64,526,704
-	-	31,467	624,730
-	-	-	87,101
381	522	998,860	596,195,933
-	-	43,374	15,337,824
<u>\$ 63,443</u>	<u>\$ 1,769,692</u>	<u>\$ 33,392,401</u>	<u>\$ 1,090,673,056</u>
\$ -	\$ -	\$ 19,056	\$ 19,056
-	-	-	686,107,742
-	-	33,373,345	48,666,147
-	-	-	349,831,821
63,443	1,769,692	-	6,048,290
<u>\$ 63,443</u>	<u>\$ 1,769,692</u>	<u>\$ 33,392,401</u>	<u>\$ 1,090,673,056</u>

Combining Statement of Changes in Assets and Liabilities Agency Funds

For the Fiscal Year Ended June 30, 2017

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
Intergovernmental				
Assets				
Cash with treasurer	\$ 11,784,261	\$ 3,547,930,239	\$ 3,545,501,700	\$ 14,212,800
Taxes receivable	11,604,564	49,697,249	49,310,207	11,991,606
Due from other funds	512,905,346	561,932,185	512,899,761	561,937,770
Due from fiduciary funds	14,123,063	15,292,802	14,123,063	15,292,802
Total assets	\$ 550,417,234	\$ 4,174,852,475	\$ 4,121,834,731	\$ 603,434,978
Liabilities				
Intergovernmental payables	\$ 550,417,234	\$ 4,173,889,420	\$ 4,120,871,676	\$ 603,434,978
Total liabilities	\$ 550,417,234	\$ 4,173,889,420	\$ 4,120,871,676	\$ 603,434,978
State Agency Fund for Bonds				
Assets				
Cash with treasurer	\$ 26,448,498	\$ 6,165,727	\$ 3,132,732	\$ 29,481,493
Cash in custody of other officials	21,968,475	3,992,994	2,438,174	23,523,295
Investments	235,137,238	28,206,500	27,317,000	236,026,738
Due from other funds	32,685,379	1,032,876	907,682	32,810,573
Total assets	\$ 316,239,590	\$ 39,398,097	\$ 33,795,588	\$ 321,842,099
Liabilities				
Deposits	\$ 316,239,590	\$ 39,398,097	\$ 33,795,588	\$ 321,842,099
Total liabilities	\$ 316,239,590	\$ 39,398,097	\$ 33,795,588	\$ 321,842,099
Motor Vehicle				
Assets				
Cash with treasurer	\$ 38,019,436	\$ 1,421,795,206	\$ 1,413,408,852	\$ 46,405,790
Cash in custody of other officials	14,205,191	11,895,109	60,000	26,040,300
Taxes receivable	54,911,331	34,206,054	36,582,287	52,535,098
Intergovernmental receivables	-	593,263	-	593,263
Other receivables	88,007	-	906	87,101
Due from other funds	669,019	447,827	669,019	447,827
Due from fiduciary funds	1,339	1,648	1,339	1,648
Total assets	\$ 107,894,323	\$ 1,468,939,107	\$ 1,450,722,403	\$ 126,111,027
Liabilities				
Intergovernmental payables	\$ 77,776,397	\$ 1,444,463,925	\$ 1,439,567,558	\$ 82,672,764
Due to fiduciary funds	14,123,063	15,292,802	14,123,063	15,292,802
Deposits	15,858,704	13,310,992	1,179,974	27,989,722
Other liabilities	136,159	19,580	-	155,739
Total liabilities	\$ 107,894,323	\$ 1,473,087,299	\$ 1,454,870,595	\$ 126,111,027
Child Support Disbursement				
Assets				
Cash in custody of other officials	\$ 2,581,524	\$ 219,596,811	\$ 218,118,919	\$ 4,059,416
Total assets	\$ 2,581,524	\$ 219,596,811	\$ 218,118,919	\$ 4,059,416
Liabilities				
Other liabilities	\$ 2,581,524	\$ 220,634,589	\$ 219,156,697	\$ 4,059,416
Total liabilities	\$ 2,581,524	\$ 220,634,589	\$ 219,156,697	\$ 4,059,416
Child Welfare Trust				
Assets				
Cash with treasurer	\$ 53,799	\$ 230,123	\$ 220,860	\$ 63,062
Due from other funds	221	383	223	381
Total assets	\$ 54,020	\$ 230,506	\$ 221,083	\$ 63,443
Liabilities				
Intergovernmental payables	\$ 703	\$ -	\$ 703	\$ -
Other liabilities	53,317	229,347	219,221	63,443
Total liabilities	\$ 54,020	\$ 229,347	\$ 219,924	\$ 63,443

(Continued)

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
Restitution Trust				
Assets				
Cash with treasurer	\$ 1,668,930	\$ 3,098,176	\$ 2,997,936	\$ 1,769,170
Due from other funds	64	522	64	522
Due from fiduciary funds	17,389	-	17,389	-
Total assets	\$ 1,686,383	\$ 3,098,698	\$ 3,015,389	\$ 1,769,692
Liabilities				
Other liabilities	\$ 1,686,383	\$ 3,278,088	\$ 3,194,779	\$ 1,769,692
Total liabilities	\$ 1,686,383	\$ 3,278,088	\$ 3,194,779	\$ 1,769,692
State Payroll				
Assets				
Cash with treasurer	\$ 12,531,115	\$ 807,154,478	\$ 787,366,893	\$ 32,318,700
Intergovernmental receivables	42,053	27,958	38,544	31,467
Due from other funds	8,864,783	998,861	8,864,784	998,860
Due from fiduciary funds	44,911	43,374	44,911	43,374
Total assets	\$ 21,482,862	\$ 808,224,671	\$ 796,315,132	\$ 33,392,401
Liabilities				
Accrued payroll and related liabilities	\$ 2,221	\$ 420,809,131	\$ 420,792,296	\$ 19,056
Due to fiduciary funds	21,480,641	78,815,925	78,815,925	21,480,641
Deposits	-	311,982,130	300,089,426	11,892,704
Total liabilities	\$ 21,482,862	\$ 811,607,186	\$ 799,697,647	\$ 33,392,401
Totals - All Agency Funds				
Assets				
Cash with treasurer	\$ 90,506,039	\$ 5,786,373,949	\$ 5,752,628,973	\$ 124,251,015
Cash in custody of other officials	38,755,190	235,484,914	220,617,093	53,623,011
Investments	235,137,238	28,206,500	27,317,000	236,026,738
Taxes receivable	66,515,895	83,903,303	85,892,494	64,526,704
Intergovernmental receivables	42,053	621,221	38,544	624,730
Other receivables	88,007	-	906	87,101
Due from other funds	555,124,812	564,412,654	523,341,533	596,195,933
Due from fiduciary funds	14,186,702	15,337,824	14,186,702	15,337,824
Total assets	\$ 1,000,355,936	\$ 6,714,340,365	\$ 6,624,023,245	\$ 1,090,673,056
Liabilities				
Accrued payroll and related liabilities	\$ 2,221	\$ 420,809,131	\$ 420,792,296	\$ 19,056
Intergovernmental payables	628,194,334	5,618,353,345	5,560,439,937	686,107,742
Due to fiduciary funds	35,603,704	94,108,727	92,938,988	36,773,443
Deposits	332,098,294	364,691,219	335,064,988	361,724,525
Other liabilities	4,457,383	224,161,604	222,570,697	6,048,290
Total liabilities	\$ 1,000,355,936	\$ 6,722,124,026	\$ 6,631,806,906	\$ 1,090,673,056