TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTORY SECTION:	
Table of Contents	I - VIII
County Officials	IX
Organizational Chart	х
Letter of Transmittal	XI - XV
Certificate of Achievement for Excellence in Financial Reporting	XVI
FINANCIAL SECTION:	
Independent Auditor's Report Management's Discussion and Analysis	1 4
Basic Financial Statements:	
Government-Wide Financial Statements Statement of Net Position Statement of Activities Fund Financial Statements:	15 17
Governmental Funds - Balance Sheet Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position Governmental Funds - Statement of Revenues, Expenditures and	19 20
Changes in Fund Balances Reconciliation of Statement of Revenues, Expenditures, and	21
Changes in Fund Balances of Governmental Funds to the Statement of Activities Proprietary Funds - Statement of Net Position Proprietary Funds - Statement of Revenues, Expenses and	22 23
Changes in Net Position Proprietary Funds - Statement of Cash Flows Fiduciary Funds - Statement of Net Position Fiduciary Funds - Statement of Changes in Net Position Notes to Financial Statements	27 29 33 34 35
Required Supplementary Information:	
General Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	144
Reconciliation of General Fund (Budgetary Basis) to the General Fund (Modified Accrual Basis) Statement of Revenues, Expenditures and Changes in Fund Balance Las Vegas Metropolitan Police Department	145
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	146
Other Post-Employment Benefits Required Supplementary Information Schedule of Contributions Schedule of Changes in the Net OPEB Liability and Related Ratios	147-149 150-159
Pension Plan Required Supplementary Information Schedule of Proportionate Share of Net Pension Liability Schedule of Defined Benefit Plan Contributions Las Vegas Valley Water District Pension Trust - Defined Benefit	160-164 165-169
Pension Plan Required Supplementary Information Schedule of Changes in Net Pension Liability Schedule of Defined Benefit Plan Contributions Schedule of Defined Benefit Plan Investment Returns Notes to Required Supplementary Information	170 171 172 173-175

TABLE OF CONTENTS

FINANCIAL SECTION (Continued):	
Combining and Individual Fund Statements and Schedules:	
Major Governmental Funds	
Reconciliation of General Fund (Budgetary Basis) to the General Fund (Modified Accrual Basis) Balance Sheet Internally Reported Special Revenue Funds - Combining Balance Sheet Internally Reported Special Revenue Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balance Schedule of Revenues and Transfers - Budget and Actual Schedule of Expenditures and Transfers - Budget and Actual	176 177 183 189 190
Nonmajor Governmental Funds	
Nonmajor Governmental Funds - Combining Balance Sheet	195
Nonmajor Governmental Funds - Combining Statement of Revenues, Expenditures and Changes in Fund Balance	196
Special Revenue Funds	
Combining Balance Sheet	197
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	206
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
HUD and State Housing Grants Road County Grants Cooperative Extension LVMPD Forfeitures Detention Services * Forensic Services General Purpose Subdivision Park Fees Master Transportation Plan * Special Ad Valorem Distribution Law Library Court Education Program * Citizen Review Board Administration * Justice Court Administrative Assessment Specialty Courts District Attorney Family Support Federal Nuclear Waste Grant * Wetlands Park Boat Safety District Attorney Check Restitution Air Quality Management Air Quality Transportation Tax	215 215 216 216 217 217 218 219 219 219 220 220 220 220 221 221 221 221 222 222

* Reported as Special Revenue funds internally for budgetary purposes only

TABLE OF CONTENTS

FINANCIAL SECTION (Continued):

Combining and Individual Fund Statements and Schedules (Continued):

Special Revenue Funds (Continued):

Schedules of Revenues, Expenditures and Changes in Fund Balance -Budget and Actual (Continued):

Technology Fees *	224
Entitlements	224
Police Sales Tax Distribution	224
LVMPD Police Sales Tax	225
LVMPD Shared State Forfeitures	225
Fort Mohave Valley Development	225
Habitat Conservation	226
Child Welfare	226
Medical Assistance to Indigent Persons	226
Emergency 9-1-1 System	227
	227
County Donations	227
Fire Prevention Bureau *	228
County Licensing Applications *	228
Satellite Detention Center *	228
Special Improvement District Administration *	229
Special Assessment Maintenance	229
Veterinary Service	229
Justice Court Bail	230
Southern Nevada Area Communications Council	230
Court Collection Fees	230
In-Transit *	231
District Court Special Filing Fees	231
Justice Court Special Filing Fees	231
Crime Sales Tax Distribution	232
LVMPD Crime Prevention Act Sales Tax	232
Post-Employment Benefits Reserve*	232
Clark County Fire Service District *	233
Bunkerville Town *	233
Enterprise Town *	233
Indian Springs Town *	234
Laughlin Town	234
Moapa Town *	234
Moapa Valley Town *	235
Moapa Valley Fire District	235
Mt. Charleston Town *	235
Mt. Charleston Fire District	236
Paradise Town *	236
Searchlight Town *	236
Spring Valley Town *	237
Summerlin Town *	237
Sunrise Manor Town *	237
Whitney Town *	238
Winchester Town *	238

* Reported as Special Revenue funds internally for budgetary purposes only

TABLE OF CONTENTS

Page
239
241
243 243 243 244 244
245
250
255 255 256 257 257 257 258 259 259 260 260 260 260 261 261 261 262 262 262 262 263 263

TABLE OF CONTENTS

	<u>Page</u>
FINANCIAL SECTION (Continued):	
Combining and Individual Fund Statements and Schedules (Continued):	
Nonmajor Enterprise Funds:	
Combining Statement of Net Position	264
Combining Statement of Revenues, Expenses and Changes in Net Position	266
Combining Statement of Cash Flows	268
Schedules of Revenues, Expenses and Changes in Net Position - Budget and Actual:	
Building Kyle Canyon Water District ** Public Parking Recreation Activity Shooting Complex Constables	270 270 271 271 272 272
Schedules of Cash Flows - Budget and Actual	
Building Kyle Canyon Water District** Public Parking Recreation Activity Shooting Complex Constables	273 273 274 274 275 275
Internal Service Funds:	
Combining Statement of Net Position	276
Combining Statement of Revenues, Expenses and Changes in Net Position	280
Combining Statement of Cash Flows	284
Schedules of Revenues, Expenses and Changes in Net Position - Budget and Actual:	
Self-Funded Group Insurance Clark County Worker's Compensation Employee Benefits LVMPD Self-Funded Insurance LVMPD Self-Funded Industrial Insurance CCDC Self-Funded Industrial Insurance CCDC Self-Funded Industrial Insurance County Liability Insurance County Liability Insurance Pool Clark County Investment Pool Regional Justice Center Maintenance and Operations Automotive and Central Services Construction Management Enterprise Resource Planning	288 288 289 289 289 290 290 290 290 291 291 291 291 292 292

** Reported for budgetary purposes only - now reported as a discretely presented component unit (see note 1)

TABLE OF CONTENTS

FINANCIAL SECTION (Continued):

Combining Individual Fund Statements and Schedules (Continued):

Internal Service Funds (Continued):

Schedule of Cash Flows - Budget and Actual

Self-Funded Group Insurance	293
Clark County Worker's Compensation	293
Employee Benefits	293
LVMPD Self-Funded Insurance	294
LVMPD Self-Funded Industrial Insurance	294
CCDC Self-Funded Insurance	294
CCDC Self-Funded Industrial Insurance	295
County Liability Insurance	295
County Liability Insurance Pool	295
Clark County Investment Pool	296
Regional Justice Center Maintenance and Operations	296
Automotive and Central Services	296
Construction Management	297
Enterprise Resource Planning	297

Employee Benefit and Pension Trust Funds:

Combining Statement of Net Position	298
Combining Statement of Changes in Net Position	299

Agency Funds:

Combining Statement of Changes in Assets and Liabilities:

State of Nevada	300
Boulder City	300
City of Henderson	300
City of Las Vegas	300
City of North Las Vegas	300
City of Mesquite	301
Las Vegas Artesian Basin	301
Coyote Spring Valley Groundwater Basin	301
Lower Moapa Groundwater Basin	301
Las Vegas Constable	301
Constables Agency	302
Coroner Impounds	302
Child Welfare Agency	302
Boulder City Library District Operating	302
Boulder City Library District Debt Service	302
Boulder City Library Capital Construction	303
Las Vegas-Clark County Library District Operating	303
Las Vegas-Clark County Library District Debt Service	303
Clark County School District Operating	303
Clark County School District Room Tax	303

TABLE OF CONTENTS

FINANCIAL SECTION (Continued):

Combining Individual Fund Statements and Schedules (Continued):

Agency Funds (Continued):

Henderson Library District State Indigent Wildlife Advisory Board Employee Savings Bonds Juvenile Court Restitution Civil Bureau Legal Aid Society Southern Nevada Regional Planning Coalition Operation Home Front County Payroll Benefits LVMPD Payroll Benefits UVMPD Payroll Benefits OPEB Trust Investment Pool LVMPD OPEB Trust Investment Pool Public Land Management Nevada State Grazing Board Las Vegas Convention and Visitor's Authority Clark County Stadium Authority Miscellaneous Total - All Agency Funds <u>Other Supplementary Schedules:</u>	304 304 304 304 305 305 305 305 305 306 306 306 306 306 306 306 307 307 307
Schedule of Business License Fees	308
STATISTICAL SECTION (Unaudited): Financial Trends Information:	
Net Position by Component Changes in Net Position Fund Balances, Governmental Funds Changes in Fund Balances, Governmental Funds	309 311 317 319
Revenue Capacity:	
Tax Revenues by Source, Governmental Funds Assessed Value and Estimated Actual Value of Taxable Property Direct and Overlapping Property Tax Rates Principal Property Taxpayers Property Tax Levies and Collections	323 324 325 327 328
Debt Capacity:	
Ratio of Outstanding Debt by Type Legal Debt Margin Information Pledged Revenue Coverage	329 331 332
Demographic and Economic Information:	
Demographic and Economic Statistics Employment by Industry	333 334

TABLE OF CONTENTS

	Page
STATISTICAL SECTION (Unaudited)/(Continued):	
Operating Information:	
Budgeted Full-Time Equivalent County Employees by Function/Program Operating Indicators by Function/Program Capital Asset Statistics by Function/Program	335 336 338
COMMENTS OF INDEPENDENT AUDITORS:	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	339