

SPECIAL REVENUE FUNDS

HUD and State Housing Grants Fund - to account for grant proceeds and disbursements associated with housing within Clark County.

Road Fund - to account for the maintenance of roads and streets. Financing is provided by motor vehicle fuel taxes. Such taxes may only be used to finance road and street maintenance.

County Grants Fund - to account for federal and state grant proceeds and disbursements. Such grants are obtained for a variety of purposes and may only be used for the purpose obtained.

Cooperative Extension Fund - to account for the operations of the Cooperative Extension service (which provides agricultural and homemaking information to Clark County residents). Financing is provided by ad valorem taxes which may be used only to finance the Cooperative Extension service.

LVMPD Forfeitures Fund - to account for state and federal forfeited funds. Financing is provided by Las Vegas Metropolitan Police Department seized funds. Funding may only be used for law enforcement in accordance with applicable state and federal regulations.

Detention Services Fund * - to account for operations of the detention facility. Financing is provided by transfers from the Clark County general fund, which may only be used for such operations.

Forensic Services Fund - to account for costs associated with genetic marker testing and forensic analysis of controlled substances. Financing is provided from assessment fees. Such fees may be used only for financing such services.

General Purpose Fund - to account for the activities of proceeds that are derived from a variety of sources. These amounts may only be used for the purposes for which they are obtained.

Subdivision Park Fees Fund - to account for fees collected from developers to be used to construct parks within the County. Such fees may only be used for park construction.

Master Transportation Plan Fund * - to account for proceeds to be used for improved transportation in Clark County. Financing is provided by additional motor vehicle fuel taxes, motor vehicle privilege taxes, aviation fuel taxes, sales taxes, room taxes, and new development fees. Such proceeds may only be used for transportation purposes.

Special Ad Valorem Distribution Fund - to account for proceeds to be used for capital and transportation projects in Clark County. Financing is provided from ad valorem taxes.

Law Library Fund - to account for the operation of a law library. Financing is provided by user fees. Such revenues can only be used to operate the law library.

Court Education Program Fund * - to account for proceeds to be used for driver education training for traffic law offenders. Financing is provided by charges to the participants. Such proceeds may only be used for financing such educational programs.

Citizen Review Board Administration Fund * - to account for the operations of a board established to review certain actions of the Las Vegas Metropolitan Police. Financing is provided by contributions and transfers from the general fund. These amounts may only be used for such operations.

Justice Court Administrative Assessment Fund - to account for certain services provided by the justice court. Financing is provided from assessment fees that may only be used for such services.

Specialty Courts Fund - to account for the operation of an alternative treatment program for first-time offenders charged with possession or being under the influence of controlled substances. Financing is provided by user charges and transfers from the Court Education Program fund.

District Attorney Family Support Fund - to account for family support services provided by the district attorney. Financing is provided from federal and state grants. Such grants may only be used for the services provided.

Federal Nuclear Waste Grant Fund * - to account for the proceeds and disbursements of federal grants used for a nuclear waste storage and disposal impact study.

Wetlands Park Fund - to account for operations of the Wetlands Park project. Financing is provided by transfers from the Recreation Capital Improvement fund. Such transfers may be used only for financing such operations.

Boat Safety Fund - to account for services provided to enhance boat safety at Lake Mead. Financing is provided from fuel taxes collected by marinas. They may be used only for such services provided.

District Attorney Check Restitution Fund - to account for the district attorney check collection unit. Fees retained from collecting bad checks are used to finance the operations and can only be used for such purpose.

Air Quality Management Fund - to account for the costs associated with air quality improvements. Financing is provided by air pollution fees and permits. Such amounts may only be used for such operations.

Air Quality Transportation Tax Fund - to account for receipts and disbursements associated with a transportation sales tax approved by the 2003 Nevada state legislature.

Technology Fees * - to account for fees charged and collected by various departments, which by statute are required to be used for the acquisition or improvement of technology.

Entitlements - to account for State or Federal entitlements (e.g. Title IV, Title XIX) received by various departments.

Police Sales Tax Distribution - to account for receipts from the state and distributions of the appropriate shares to various jurisdictions associated with a 1/4 cent sales tax increase approved by the Nevada state legislature.

LVMPD Police Sales Tax - to account for the distribution from the county of the sales tax and LVMPD expenditures associated with the "More Cops" initiative.

LVMPD Shared State Forfeitures Fund - to account for revenues from state forfeitures that are awarded to LVMPD and the expenditures pertaining to forfeiture cases. Balance at year-end it split between LVMPD and the Clark County School District.

Fort Mohave Valley Development Fund - to account for receipts related to lands in the Fort Mohave Valley from the State of Nevada approved by the Nevada state legislature.

Habitat Conservation Fund - to account for the implementation, amendment, or replacement of the Clark County Multiple Species Habitat Conservation Plan and Section 10(a)(1)(B) take permit issued by the United States Fish and Wildlife Service. Financing is provided by mitigation fees for land disturbance, grant funds and other revenue from mitigation actions impacting reserve areas. Such monies may be used only for financing the plan and permit as described above.

Child Welfare Fund - to account for monies received from the State of Nevada to care for foster children. The monies may only be used for such purposes.

Medical Assistance to Indigent Persons Fund - to account for medical assistance provided to indigent persons of Clark County. Financing is provided by ad valorem taxes that may only be used for such assistance.

Emergency 9-1-1 System Fund - to account for the operations of an emergency telephone system provided within Clark County. Financing is provided by ad valorem taxes that may only be used for such operations.

Tax Receiver Fund - to account for the proceeds from trustee tax sales until disposition of the proceeds.

County Donations Fund - to account for donations to the County. Such amounts may only be used for the purpose donated.

Fire Prevention Bureau Fund * - to account for separate operations of the fire department pertaining to fire prevention. Financing is provided from plan check fees and transfers from the general fund.

County Licensing Applications Fund * - to account for monies placed with the County pending business license application investigations and approval.

Satellite Detention Center * - to account for the operations and maintenance associated with the leased facility that will be primarily used to house low-level offenders.

Special Improvement District Administration Fund * - to account for the financial administration of the special assessment districts. Financing is provided by a portion of the special assessment levies, which may only be used for such purpose.

Special Assessment Maintenance Fund - to account for maintenance activity related to special assessments, previously reported in the Road Fund.

Veterinary Service Fund - to account for monies placed with the County for the spaying or neutering of animals adopted by individuals and to provide for rabies shots of such adopted animals.

Justice Court Bail Fund - to account for monies posted as bail until such time as the courts determine a disposition.

Southern Nevada Area Communications Fund - to account for the activities and results of operations of the Southern Nevada Area Communications Council.

Court Collection Fees - to account for collection fees imposed by a court at the time it finds that a fine, administrative assessment, fee or restitution is delinquent.

In-Transit Fund * - to account for monies deposited by various County agencies throughout the month until transfers to other funds after monthly reconciliations are prepared.

District Court Special Filing Fees Fund - to account for the additional special filing fees collected by District Court as approved by the 2009 Legislature. Funds may only be used for court staffing, capital costs, debt service, renovation, furniture, fixtures, equipment, technology and court security.

Justice Court Special Filing Fees Fund - to account for the additional special filing fees collected by Justice Court as approved by the Assembly Bill 54 passed during the 77th regular session of the Nevada State Legislature. Funds may only be used for court staffing, capital costs, debt services, renovation, furniture, fixtures, equipment, technology, security and training of staff.

Crime Sales Tax Distribution Fund - to account for the collection and distribution to various jurisdictions of a one-tenth of one percent (0.10%) increase in the Clark County sales and use tax for the specific purpose of employing and equipping additional police officers. The sales tax increase went into effect on April 1, 2017.

LVMPD Crime Prevention Act Sales Tax Fund - to account for the allocation of the one-tenth of one percent (0.10%) increase in the Clark County sales and use tax within the jurisdiction of the Las Vegas Metropolitan Police Department - including unincorporated Clark, the City of Las Vegas, as well as a specific allocations for the Las Vegas Strip resort corridor and Fremont Street Downtown corridor. The sales tax increase went into effect on April 1, 2017.

Post-Employment Benefits Reserve Fund * - to account for the County's obligations, and related expenses, associated with post-employment benefits for Clark County retirees.

Unincorporated Town Funds * - to account for the operations of each unincorporated town. Financing is provided primarily from ad valorem taxes and consolidated taxes.

Clark County Fire Service District Fund * - to account for fire protection services provided within Clark County. Financing is provided by sales and use taxes and ad valorem taxes which may only be used for such fire protection services.

Moapa Valley Fire District Fund - to account for fire protection services provided to the Moapa Valley area. Financing is provided primarily by sales and use taxes which may only be used for financing such fire protection services.

Mt. Charleston Fire District Fund - to account for fire protection services provided to the Mt. Charleston area. Financing is provided by sales and use taxes and ad valorem taxes which may only be used for such fire protection services.

*- Reported in the general fund under modified accrual basis with exception of Laughlin Town Fund, which is reported as a nonmajor special revenue fund.

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2019
(With comparative totals for June 30, 2018)

| | HUD and State Housing Grants | Road | County Grants | Cooperative Extension | LVMPD Forfeitures |
|---|---------------------------------|----------------------|----------------------|--------------------------|----------------------|
| Assets | | | | | |
| Cash and investments | | | | | |
| In custody of the County Treasurer | \$ 1,517,928 | \$ 38,036,633 | \$ 30,209,775 | \$ 12,707,497 | \$ 4,240,954 |
| In custody of other officials | - | - | 15,000 | - | - |
| Accounts receivable | - | 340,394 | 1,755 | - | - |
| Interest receivable | 8,416 | 210,889 | 163,868 | 70,455 | 23,513 |
| Taxes receivable, delinquent | - | - | - | 99,262 | - |
| Special assessments receivable | - | - | - | - | - |
| Due from other funds | 158,091 | 304,952 | 181,553 | - | 209,880 |
| Due from other governmental units | 5,056,122 | 10,192,783 | 5,402,346 | - | - |
| Prepaid items | - | - | - | - | - |
| Total assets | <u>\$ 6,740,557</u> | <u>\$ 49,085,651</u> | <u>\$ 35,974,297</u> | <u>\$ 12,877,214</u> | <u>\$ 4,474,347</u> |
| Liabilities | | | | | |
| Accounts payable | \$ 748,697 | \$ 2,703,897 | \$ 3,904,591 | \$ 386,988 | \$ 230,654 |
| Accrued payroll | 32,110 | 611,404 | 456,351 | - | - |
| Due to other funds | - | - | 6,503 | 4,332 | - |
| Due to other governmental units | - | - | - | - | - |
| Unearned revenue and other liabilities | 4,702,311 | - | 2,269,868 | - | - |
| Total liabilities | <u>5,483,118</u> | <u>3,315,301</u> | <u>6,637,313</u> | <u>391,320</u> | <u>230,654</u> |
| Deferred Inflows of Resources | | | | | |
| Unavailable grant revenue | 89,360 | - | 392,296 | - | - |
| Unavailable property taxes | - | - | - | 81,048 | - |
| Unavailable special assessments | - | - | - | - | - |
| Total deferred inflows of resources | <u>89,360</u> | <u>-</u> | <u>392,296</u> | <u>81,048</u> | <u>-</u> |
| Fund Balances | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | - | 6,692,576 | - | 8,766,987 | 4,243,693 |
| Committed | - | - | - | - | - |
| Assigned | 1,168,079 | 39,077,774 | 28,944,688 | 3,637,859 | - |
| Total fund balances | <u>1,168,079</u> | <u>45,770,350</u> | <u>28,944,688</u> | <u>12,404,846</u> | <u>4,243,693</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 6,740,557</u> | <u>\$ 49,085,651</u> | <u>\$ 35,974,297</u> | <u>\$ 12,877,214</u> | <u>\$ 4,474,347</u> |

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Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2019
(With comparative totals for June 30, 2018)

(Continued)

| | Forensic Services | General Purpose | Subdivision Park Fees | Special Ad Valorem Distribution | Law Library |
|--|----------------------|----------------------|--------------------------|---------------------------------------|-------------------|
| Assets | | | | | |
| Cash and investments | | | | | |
| In custody of the County Treasurer | \$ 954,857 | \$ 37,260,531 | \$ 12,265,798 | \$ 5,771,959 | \$ 912,897 |
| In custody of other officials | - | - | - | - | - |
| Accounts receivable | - | 39,743 | - | - | 21,730 |
| Interest receivable | 5,294 | 206,583 | 68,007 | 32,002 | 5,061 |
| Taxes receivable, delinquent | - | - | - | 496,254 | - |
| Special assessments receivable | - | - | - | - | - |
| Due from other funds | 1,626 | 730,503 | - | - | - |
| Due from other governmental units | 9,783 | 2,377,998 | - | 745 | 1,644 |
| Prepaid items | 10,786 | - | - | - | - |
| Total assets | <u>\$ 982,346</u> | <u>\$ 40,615,358</u> | <u>\$ 12,333,805</u> | <u>\$ 6,300,960</u> | <u>\$ 941,332</u> |
| Liabilities | | | | | |
| Accounts payable | \$ 29,952 | \$ 454,584 | \$ 1,000 | \$ 47,127 | \$ 9,269 |
| Accrued payroll | 22,222 | 57,459 | - | - | 25,179 |
| Due to other funds | 4,090 | 33,198 | - | 1,566,662 | - |
| Due to other governmental units | - | 2,347,829 | - | 4,281,981 | - |
| Unearned revenue and other liabilities | - | - | 3,658,971 | - | - |
| Total liabilities | <u>56,264</u> | <u>2,893,070</u> | <u>3,659,971</u> | <u>5,895,770</u> | <u>34,448</u> |
| Deferred Inflows of Resources | | | | | |
| Unavailable grant revenue | - | - | - | - | - |
| Unavailable property taxes | - | - | - | 405,190 | - |
| Unavailable special assessments | - | - | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>405,190</u> | <u>-</u> |
| Fund Balances | | | | | |
| Nonspendable | 10,786 | - | - | - | - |
| Restricted | 410,081 | 2,104,807 | 7,173,834 | - | 646,304 |
| Committed | - | 21,007,795 | - | - | - |
| Assigned | 505,215 | 14,609,686 | 1,500,000 | - | 260,580 |
| Total fund balances | <u>926,082</u> | <u>37,722,288</u> | <u>8,673,834</u> | <u>-</u> | <u>906,884</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 982,346</u> | <u>\$ 40,615,358</u> | <u>\$ 12,333,805</u> | <u>\$ 6,300,960</u> | <u>\$ 941,332</u> |

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Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2019
(With comparative totals for June 30, 2018)

(Continued)

| | Justice Court Administrative Assessment | Specialty Courts | District Attorney Family Support | Wetlands Park | Boat Safety |
|---|---|---------------------|-------------------------------------|---------------------|------------------|
| Assets | | | | | |
| Cash and investments | | | | | |
| In custody of the County Treasurer | \$ 6,791,621 | \$ 1,901,549 | \$ 9,499,233 | \$ 3,261,740 | \$ 11,261 |
| In custody of other officials | 4,000 | - | 1,000 | - | - |
| Accounts receivable | - | - | - | - | - |
| Interest receivable | 37,656 | 10,542 | 52,667 | 18,084 | 62 |
| Taxes receivable, delinquent | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - |
| Due from other funds | - | - | - | - | - |
| Due from other governmental units | 49,765 | 802,341 | 3,654,959 | - | 6,236 |
| Prepaid items | - | - | - | - | - |
| Total assets | <u>\$ 6,883,042</u> | <u>\$ 2,714,432</u> | <u>\$ 13,207,859</u> | <u>\$ 3,279,824</u> | <u>\$ 17,559</u> |
| Liabilities | | | | | |
| Accounts payable | \$ 268,566 | \$ 1,274,548 | \$ 95,051 | \$ 1,163 | \$ - |
| Accrued payroll | - | 36,669 | 868,654 | - | - |
| Due to other funds | 51,932 | 16,497 | - | - | - |
| Due to other governmental units | - | - | - | - | - |
| Unearned revenue and other liabilities | 97 | 5,000 | 6 | - | - |
| Total liabilities | <u>320,595</u> | <u>1,332,714</u> | <u>963,711</u> | <u>1,163</u> | <u>-</u> |
| Deferred Inflows of Resources | | | | | |
| Unavailable grant revenue | - | 58,772 | - | - | - |
| Unavailable property taxes | - | - | - | - | - |
| Unavailable special assessments | - | - | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>58,772</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 2,194,841 | - | - | - | 15,981 |
| Committed | - | - | - | 3,278,661 | - |
| Assigned | 4,367,606 | 1,322,946 | 12,244,148 | - | 1,578 |
| Total fund balances | <u>6,562,447</u> | <u>1,322,946</u> | <u>12,244,148</u> | <u>3,278,661</u> | <u>17,559</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 6,883,042</u> | <u>\$ 2,714,432</u> | <u>\$ 13,207,859</u> | <u>\$ 3,279,824</u> | <u>\$ 17,559</u> |

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Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2019
(With comparative totals for June 30, 2018)

(Continued)

| | District Attorney Check Restitution | Air Quality Management | Air Quality Transportation Tax | Entitlements | Police Sales Tax Distribution |
|---|---|---------------------------|--------------------------------------|----------------------|----------------------------------|
| Assets | | | | | |
| Cash and investments | | | | | |
| In custody of the County Treasurer | \$ 6,751,870 | \$ 18,230,181 | \$ 32,816,057 | \$ 62,901,317 | \$ 2,967,834 |
| In custody of other officials | - | - | - | - | - |
| Accounts receivable | 196,882 | 748 | - | 3,190 | - |
| Interest receivable | 37,435 | 101,075 | 181,944 | 348,746 | 16,454 |
| Taxes receivable, delinquent | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - |
| Due from other funds | - | - | - | 14,950,573 | - |
| Due from other governmental units | - | 1,224,555 | 3,116,041 | 2,475,076 | 23,432,776 |
| Prepaid items | - | - | - | - | - |
| Total assets | <u>\$ 6,986,187</u> | <u>\$ 19,556,559</u> | <u>\$ 36,114,042</u> | <u>\$ 80,678,902</u> | <u>\$ 26,417,064</u> |
| Liabilities | | | | | |
| Accounts payable | \$ 1,582 | \$ 299,282 | \$ 47,146 | \$ 2,410,906 | \$ - |
| Accrued payroll | 82,412 | 281,610 | 84,549 | 725,801 | - |
| Due to other funds | - | - | - | - | 17,256,062 |
| Due to other governmental units | - | - | - | - | 9,161,002 |
| Unearned revenue and other liabilities | - | 42 | - | 75 | - |
| Total liabilities | <u>83,994</u> | <u>580,934</u> | <u>131,695</u> | <u>3,136,782</u> | <u>26,417,064</u> |
| Deferred Inflows of Resources | | | | | |
| Unavailable grant revenue | - | - | - | - | - |
| Unavailable property taxes | - | - | - | - | - |
| Unavailable special assessments | - | - | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 4,651,302 | 12,309,406 | 31,869,410 | 69,714,638 | - |
| Committed | - | - | - | - | - |
| Assigned | 2,250,891 | 6,666,219 | 4,112,937 | 7,827,482 | - |
| Total fund balances | <u>6,902,193</u> | <u>18,975,625</u> | <u>35,982,347</u> | <u>77,542,120</u> | <u>-</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 6,986,187</u> | <u>\$ 19,556,559</u> | <u>\$ 36,114,042</u> | <u>\$ 80,678,902</u> | <u>\$ 26,417,064</u> |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2019
(With comparative totals for June 30, 2018)

(Continued)

| | LVMPD Police Sales Tax | LVMPD Shared State Forfeitures | Fort Mohave Valley Development | Habitat Conservation | Child Welfare |
|---|---------------------------|-----------------------------------|--------------------------------------|-------------------------|----------------------|
| Assets | | | | | |
| Cash and investments | | | | | |
| In custody of the County Treasurer | \$ 84,880,485 | \$ 498,708 | \$ 8,157,189 | \$ 52,009,017 | \$ 6,425,355 |
| In custody of other officials | - | - | - | - | 20,000 |
| Accounts receivable | - | 70 | - | - | 9,980 |
| Interest receivable | 470,608 | 2,765 | 45,226 | 288,357 | 35,620 |
| Taxes receivable, delinquent | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - |
| Due from other funds | 17,306,385 | 8,280 | - | - | 2,396,859 |
| Due from other governmental units | - | - | - | 288,000 | 11,285,539 |
| Prepaid items | - | - | - | - | - |
| Total assets | <u>\$ 102,657,478</u> | <u>\$ 509,823</u> | <u>\$ 8,202,415</u> | <u>\$ 52,585,374</u> | <u>\$ 20,173,353</u> |
| Liabilities | | | | | |
| Accounts payable | \$ 18,492 | \$ 278,063 | \$ - | \$ 606,039 | \$ 6,115,930 |
| Accrued payroll | 3,799,656 | 13,600 | - | 61,010 | 1,173,557 |
| Due to other funds | 1,162,896 | 218,160 | - | - | - |
| Due to other governmental units | - | - | - | - | - |
| Unearned revenue and other liabilities | - | - | - | - | 13,547 |
| Total liabilities | <u>4,981,044</u> | <u>509,823</u> | <u>-</u> | <u>667,049</u> | <u>7,303,034</u> |
| Deferred Inflows of Resources | | | | | |
| Unavailable grant revenue | - | - | - | - | - |
| Unavailable property taxes | - | - | - | - | - |
| Unavailable special assessments | - | - | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 63,696,846 | - | 8,202,415 | 32,921,063 | 7,549,662 |
| Committed | - | - | - | - | - |
| Assigned | 33,979,588 | - | - | 18,997,262 | 5,320,657 |
| Total fund balances | <u>97,676,434</u> | <u>-</u> | <u>8,202,415</u> | <u>51,918,325</u> | <u>12,870,319</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 102,657,478</u> | <u>\$ 509,823</u> | <u>\$ 8,202,415</u> | <u>\$ 52,585,374</u> | <u>\$ 20,173,353</u> |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2019
(With comparative totals for June 30, 2018)

(Continued)

| | Medical Assistance to Indigent Persons | Emergency 9-1-1 System | Tax Receiver | County Donations | Special Assessment Maintenance |
|---|---|---------------------------|-------------------|---------------------|--------------------------------------|
| Assets | | | | | |
| Cash and investments | | | | | |
| In custody of the County Treasurer | \$ 2,764,517 | \$ 924,077 | \$ 7,287 | \$ 1,623,590 | \$ 1,542,181 |
| In custody of other officials | - | - | 364,057 | 3,935 | - |
| Accounts receivable | - | - | - | 2,000 | - |
| Interest receivable | 15,327 | 5,123 | 4,538 | 9,002 | 8,606 |
| Taxes receivable, delinquent | 991,649 | 33,305 | - | - | - |
| Special assessments receivable | - | - | - | - | 914,944 |
| Due from other funds | - | - | - | - | - |
| Due from other governmental units | - | - | - | 3,000 | - |
| Prepaid items | - | - | - | - | - |
| Total assets | <u>\$ 3,771,493</u> | <u>\$ 962,505</u> | <u>\$ 375,882</u> | <u>\$ 1,641,527</u> | <u>\$ 2,465,731</u> |
| Liabilities | | | | | |
| Accounts payable | \$ 94,255 | \$ 4,713 | \$ 363,935 | \$ 31,863 | \$ 151,291 |
| Accrued payroll | - | 82,966 | - | - | - |
| Due to other funds | 1,148,084 | 42,263 | - | - | 10,516 |
| Due to other governmental units | - | - | - | - | - |
| Unearned revenue and other liabilities | - | - | - | 6,054 | 810 |
| Total liabilities | <u>1,242,339</u> | <u>129,942</u> | <u>363,935</u> | <u>37,917</u> | <u>162,617</u> |
| Deferred Inflows of Resources | | | | | |
| Unavailable grant revenue | - | - | - | - | - |
| Unavailable property taxes | 809,519 | 26,238 | - | - | - |
| Unavailable special assessments | - | - | - | - | 911,848 |
| Total deferred inflows of resources | <u>809,519</u> | <u>26,238</u> | <u>-</u> | <u>-</u> | <u>911,848</u> |
| Fund Balances | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 823,498 | 486,447 | - | 1,025,026 | 543,503 |
| Committed | - | - | - | - | - |
| Assigned | 896,137 | 319,878 | 11,947 | 578,584 | 847,763 |
| Total fund balances | <u>1,719,635</u> | <u>806,325</u> | <u>11,947</u> | <u>1,603,610</u> | <u>1,391,266</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 3,771,493</u> | <u>\$ 962,505</u> | <u>\$ 375,882</u> | <u>\$ 1,641,527</u> | <u>\$ 2,465,731</u> |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2019
(With comparative totals for June 30, 2018)

(Continued)

| | Veterinary Service | Justice Court Bail | Southern Nevada Area Communications Council | Court Collection Fees | District Court Special Filing Fees |
|---|-----------------------|-----------------------|--|--------------------------|--|
| Assets | | | | | |
| Cash and investments | | | | | |
| In custody of the County Treasurer | \$ 190,078 | \$ 3,919,961 | \$ 3,120,077 | \$ 8,445,171 | \$ 4,277,176 |
| In custody of other officials | - | 500,000 | - | 11,610 | - |
| Accounts receivable | - | - | 6,059 | 612 | - |
| Interest receivable | 1,054 | 21,734 | 17,299 | 46,822 | 23,715 |
| Taxes receivable, delinquent | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - |
| Due from other funds | - | - | - | - | - |
| Due from other governmental units | 11,512 | - | 148,737 | 53,274 | - |
| Prepaid items | - | - | - | - | - |
| Total assets | <u>\$ 202,644</u> | <u>\$ 4,441,695</u> | <u>\$ 3,292,172</u> | <u>\$ 8,557,489</u> | <u>\$ 4,300,891</u> |
| Liabilities | | | | | |
| Accounts payable | \$ 30,000 | \$ 319,361 | \$ 1,452 | \$ 138,616 | \$ 100,862 |
| Accrued payroll | 836 | - | 16,666 | 47,424 | 202,497 |
| Due to other funds | - | - | - | 5,099 | 2,582 |
| Due to other governmental units | - | - | - | - | - |
| Unearned revenue and other liabilities | - | - | - | - | - |
| Total liabilities | <u>30,836</u> | <u>319,361</u> | <u>18,118</u> | <u>191,139</u> | <u>305,941</u> |
| Deferred Inflows of Resources | | | | | |
| Unavailable grant revenue | - | - | - | - | - |
| Unavailable property taxes | - | - | - | - | - |
| Unavailable special assessments | - | - | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 120,231 | 2,738,042 | 1,798,668 | 3,919,740 | 3,141,793 |
| Committed | - | - | - | - | - |
| Assigned | 51,577 | 1,384,292 | 1,475,386 | 4,446,610 | 853,157 |
| Total fund balances | <u>171,808</u> | <u>4,122,334</u> | <u>3,274,054</u> | <u>8,366,350</u> | <u>3,994,950</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 202,644</u> | <u>\$ 4,441,695</u> | <u>\$ 3,292,172</u> | <u>\$ 8,557,489</u> | <u>\$ 4,300,891</u> |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2019
(With comparative totals for June 30, 2018)

(Continued)

| | Justice Court Special Filing Fees | Crime Sales Tax Distribution | LVMPD Crime Prevention Act Sales Tax | Laughlin Town | Moapa Valley Fire District |
|---|---|---------------------------------|--|---------------------|-------------------------------|
| Assets | | | | | |
| Cash and investments | | | | | |
| In custody of the County Treasurer | \$ 2,522,298 | \$ 788,163 | \$ 16,148,206 | \$ 6,743,235 | \$ 5,402,692 |
| In custody of other officials | - | - | - | - | - |
| Accounts receivable | - | - | - | 3,591 | - |
| Interest receivable | 13,984 | 4,372 | 89,532 | 37,387 | 29,954 |
| Taxes receivable, delinquent | - | - | - | 88,774 | - |
| Special assessments receivable | - | - | - | - | - |
| Due from other funds | - | - | 6,156,055 | - | - |
| Due from other governmental units | 25,059 | 7,786,690 | - | 1,510,606 | 159,558 |
| Prepaid items | - | - | - | - | - |
| Total assets | <u>\$ 2,561,341</u> | <u>\$ 8,579,225</u> | <u>\$ 22,393,793</u> | <u>\$ 8,383,593</u> | <u>\$ 5,592,204</u> |
| Liabilities | | | | | |
| Accounts payable | \$ 111,919 | \$ - | \$ 34,800 | \$ 218,976 | \$ 134,064 |
| Accrued payroll | 12,351 | - | 1,218,501 | 261,434 | - |
| Due to other funds | - | 6,146,900 | 454,662 | - | - |
| Due to other governmental units | - | 2,432,325 | - | - | - |
| Unearned revenue and other liabilities | - | - | - | - | - |
| Total liabilities | <u>124,270</u> | <u>8,579,225</u> | <u>1,707,963</u> | <u>480,410</u> | <u>134,064</u> |
| Deferred Inflows of Resources | | | | | |
| Unavailable grant revenue | - | - | - | - | - |
| Unavailable property taxes | - | - | - | 85,593 | - |
| Unavailable special assessments | - | - | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>85,593</u> | <u>-</u> |
| Fund Balances | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 2,265,932 | - | 20,145,793 | 7,817,590 | 5,458,140 |
| Committed | - | - | - | - | - |
| Assigned | 171,139 | - | 540,037 | - | - |
| Total fund balances | <u>2,437,071</u> | <u>-</u> | <u>20,685,830</u> | <u>7,817,590</u> | <u>5,458,140</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 2,561,341</u> | <u>\$ 8,579,225</u> | <u>\$ 22,393,793</u> | <u>\$ 8,383,593</u> | <u>\$ 5,592,204</u> |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Balance Sheet
June 30, 2019
(With comparative totals for June 30, 2018)

(Continued)

| | Mt. Charleston Fire District | Totals | |
|---|---------------------------------|-----------------------|-----------------------|
| | | 2019 | 2018 |
| Assets | | | |
| Cash and investments | | | |
| In custody of the County Treasurer | \$ 1,733,155 | \$ 501,134,110 | \$ 474,073,461 |
| In custody of other officials | - | 919,602 | 1,077,444 |
| Accounts receivable | - | 626,754 | 527,736 |
| Interest receivable | 9,609 | 2,779,387 | 1,555,398 |
| Taxes receivable, delinquent | 31,203 | 1,740,447 | 1,579,654 |
| Special assessments receivable | - | 914,944 | 449,940 |
| Due from other funds | - | 42,404,757 | 24,779,752 |
| Due from other governmental units | 30,359 | 79,105,504 | 85,613,554 |
| Prepaid items | - | 10,786 | 30,513 |
| Total assets | <u>\$ 1,804,326</u> | <u>\$ 629,636,291</u> | <u>\$ 589,687,452</u> |
| Liabilities | | | |
| Accounts payable | \$ 66,296 | 21,735,930 | 23,954,202 |
| Accrued payroll | 27,660 | 10,202,578 | 9,348,781 |
| Due to other funds | 2,942 | 28,133,380 | 33,828,315 |
| Due to other governmental units | - | 18,223,137 | 19,534,168 |
| Unearned revenue and other liabilities | - | 10,656,781 | 11,273,997 |
| Total liabilities | <u>96,898</u> | <u>88,951,806</u> | <u>97,939,463</u> |
| Deferred Inflows of Resources | | | |
| Unavailable grant revenue | - | 540,428 | 1,432,075 |
| Unavailable property taxes | 28,142 | 1,435,730 | 1,370,303 |
| Unavailable special assessments | - | 911,848 | 449,196 |
| Total deferred inflows of resources | <u>28,142</u> | <u>2,888,006</u> | <u>3,251,574</u> |
| Fund Balances | | | |
| Nonspendable | - | 10,786 | 30,513 |
| Restricted | - | 313,448,249 | 307,189,353 |
| Committed | - | 24,286,456 | 10,305,074 |
| Assigned | 1,679,286 | 200,050,988 | 170,971,475 |
| Total fund balances | <u>1,679,286</u> | <u>537,796,479</u> | <u>488,496,415</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 1,804,326</u> | <u>\$ 629,636,291</u> | <u>\$ 589,687,452</u> |

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2019
(With comparative totals for the fiscal year ended June 30, 2018)

| | HUD and State Housing Grants | Road | County Grants | Cooperative Extension | LVMPD Forfeitures |
|--|---------------------------------|----------------------|----------------------|--------------------------|----------------------|
| Revenues | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 6,485,912 | \$ - |
| Special assessments | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental revenue: | | | | | |
| Consolidated tax | - | - | - | - | - |
| Other | 20,558,491 | 36,533,123 | 29,618,224 | - | - |
| Charges for services | - | 2,820,286 | 39,995 | - | - |
| Fines and forfeitures | - | - | - | - | 175,035 |
| Interest | 125,313 | 1,660,620 | 1,162,327 | 570,645 | 181,390 |
| Other | - | 416,707 | 143,435 | - | - |
| Total revenues | <u>20,683,804</u> | <u>41,430,736</u> | <u>30,963,981</u> | <u>7,056,557</u> | <u>356,425</u> |
| Expenditures | | | | | |
| Salaries and wages | 527,735 | 12,276,333 | 7,631,562 | - | - |
| Employee benefits | 228,834 | 5,535,237 | 2,746,823 | - | - |
| Services and supplies | 14,857,025 | 9,539,629 | 29,192,675 | 6,041,939 | 823,822 |
| Capital outlay | - | 12,883,541 | 466,647 | - | 428,762 |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Total expenditures | <u>15,613,594</u> | <u>40,234,740</u> | <u>40,037,707</u> | <u>6,041,939</u> | <u>1,252,584</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>5,070,210</u> | <u>1,195,996</u> | <u>(9,073,726)</u> | <u>1,014,618</u> | <u>(896,159)</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers from other funds | - | 1,693,359 | 12,777,959 | - | 209,880 |
| Transfers to other funds | (4,944,897) | (642,600) | - | - | - |
| Total other financing sources (uses) | <u>(4,944,897)</u> | <u>1,050,759</u> | <u>12,777,959</u> | <u>-</u> | <u>209,880</u> |
| Net change in fund balance | 125,313 | 2,246,755 | 3,704,233 | 1,014,618 | (686,279) |
| Fund Balance | | | | | |
| Beginning of year | <u>1,042,766</u> | <u>43,523,595</u> | <u>25,240,455</u> | <u>11,390,228</u> | <u>4,929,972</u> |
| End of year | <u>\$ 1,168,079</u> | <u>\$ 45,770,350</u> | <u>\$ 28,944,688</u> | <u>\$ 12,404,846</u> | <u>\$ 4,243,693</u> |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2019
(With comparative totals for the fiscal year ended June 30, 2018)

(Continued)

| | Forensic Services | General Purpose | Subdivision Park Fees | Special Ad Valorem Distribution | Law Library |
|--|----------------------|----------------------|--------------------------|---------------------------------------|-------------------|
| Revenues | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 32,428,356 | \$ - |
| Special assessments | - | - | - | - | - |
| Licenses and permits | - | 9,862,185 | 4,199,894 | - | - |
| Intergovernmental revenue: | | | | | |
| Consolidated tax | - | - | - | - | - |
| Other | 1,100,372 | 1,495,284 | - | - | - |
| Charges for services | 186,559 | 3,974,434 | - | - | 1,355,906 |
| Fines and forfeitures | - | 40,800 | - | - | 94,683 |
| Interest | 40,228 | 945,748 | 577,964 | 354,759 | 28,347 |
| Other | - | 96,411 | 966,344 | - | - |
| Total revenues | <u>1,327,159</u> | <u>16,414,862</u> | <u>5,744,202</u> | <u>32,783,115</u> | <u>1,478,936</u> |
| Expenditures | | | | | |
| Salaries and wages | 387,970 | 1,497,831 | - | - | 489,010 |
| Employee benefits | 153,162 | 524,612 | - | - | 224,037 |
| Services and supplies | 928,809 | 12,484,838 | - | 24,001,582 | 368,935 |
| Capital outlay | - | 63,075 | - | - | - |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Total expenditures | <u>1,469,941</u> | <u>14,570,356</u> | <u>-</u> | <u>24,001,582</u> | <u>1,081,982</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(142,782)</u> | <u>1,844,506</u> | <u>5,744,202</u> | <u>8,781,533</u> | <u>396,954</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers from other funds | - | 20,729,684 | - | - | - |
| Transfers to other funds | - | (51,000) | (7,191,596) | (8,781,533) | (30,600) |
| Total other financing sources (uses) | <u>-</u> | <u>20,678,684</u> | <u>(7,191,596)</u> | <u>(8,781,533)</u> | <u>(30,600)</u> |
| Net change in fund balance | <u>(142,782)</u> | <u>22,523,190</u> | <u>(1,447,394)</u> | <u>-</u> | <u>366,354</u> |
| Fund Balance | | | | | |
| Beginning of year | <u>1,068,864</u> | <u>15,199,098</u> | <u>10,121,228</u> | <u>-</u> | <u>540,530</u> |
| End of year | <u>\$ 926,082</u> | <u>\$ 37,722,288</u> | <u>\$ 8,673,834</u> | <u>\$ -</u> | <u>\$ 906,884</u> |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2019
(With comparative totals for the fiscal year ended June 30, 2018)

(Continued)

| | Justice Court Administrative Assessment | Specialty Courts | District Attorney Family Support | Wetlands Park | Boat Safety |
|--|---|---------------------|-------------------------------------|---------------------|------------------|
| Revenues | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental revenue: | | | | | |
| Consolidated tax | - | - | - | - | - |
| Other | 2,916,072 | 5,806,504 | 21,945,304 | - | 37,835 |
| Charges for services | - | 365,786 | 473,454 | - | - |
| Fines and forfeitures | - | - | - | - | - |
| Interest | 290,822 | 89,764 | 337,588 | 132,614 | 593 |
| Other | 695 | - | 18,547 | - | - |
| Total revenues | <u>3,207,589</u> | <u>6,262,054</u> | <u>22,774,893</u> | <u>132,614</u> | <u>38,428</u> |
| Expenditures | | | | | |
| Salaries and wages | - | 691,856 | 16,741,845 | - | - |
| Employee benefits | - | 271,419 | 7,681,981 | - | - |
| Services and supplies | 1,402,416 | 5,442,339 | 6,762,692 | 18,466 | 40,167 |
| Capital outlay | 91,101 | - | 126,230 | - | - |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Total expenditures | <u>1,493,517</u> | <u>6,405,614</u> | <u>31,312,748</u> | <u>18,466</u> | <u>40,167</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>1,714,072</u> | <u>(143,560)</u> | <u>(8,537,855)</u> | <u>114,148</u> | <u>(1,739)</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers from other funds | - | - | 10,635,000 | - | - |
| Transfers to other funds | (2,383,500) | (34,000) | - | - | - |
| Total other financing sources (uses) | <u>(2,383,500)</u> | <u>(34,000)</u> | <u>10,635,000</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | (669,428) | (177,560) | 2,097,145 | 114,148 | (1,739) |
| Fund Balance | | | | | |
| Beginning of year | <u>7,231,875</u> | <u>1,500,506</u> | <u>10,147,003</u> | <u>3,164,513</u> | <u>19,298</u> |
| End of year | <u>\$ 6,562,447</u> | <u>\$ 1,322,946</u> | <u>\$ 12,244,148</u> | <u>\$ 3,278,661</u> | <u>\$ 17,559</u> |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2019
(With comparative totals for the fiscal year ended June 30, 2018)

(Continued)

| | District Attorney Check Restitution | Air Quality Management | Air Quality Transportation Tax | Entitlements | Police Sales Tax Distribution |
|--|---|---------------------------|--------------------------------------|----------------------|----------------------------------|
| Revenues | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - |
| Licenses and permits | - | 9,777,603 | - | - | - |
| Intergovernmental revenue: | | | | | |
| Consolidated tax | - | - | - | - | - |
| Other | - | 3,888,714 | 8,873,623 | 36,870,380 | 133,070,597 |
| Charges for services | 2,432,148 | 45,877 | - | - | - |
| Fines and forfeitures | - | 17,500 | - | - | - |
| Interest | 319,502 | 730,108 | 1,262,343 | 2,616,686 | 110,822 |
| Other | - | 1,988 | 20,943 | 14,939 | - |
| Total revenues | <u>2,751,650</u> | <u>14,461,790</u> | <u>10,156,909</u> | <u>39,502,005</u> | <u>133,181,419</u> |
| Expenditures | | | | | |
| Salaries and wages | 1,884,434 | 6,141,294 | 1,558,312 | 14,152,058 | - |
| Employee benefits | 766,145 | 2,495,241 | 606,637 | 5,448,333 | - |
| Services and supplies | 342,498 | 1,811,636 | 431,577 | 10,951,987 | 35,172,348 |
| Capital outlay | - | 1,145,851 | 303,585 | 655,596 | - |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Total expenditures | <u>2,993,077</u> | <u>11,594,022</u> | <u>2,900,111</u> | <u>31,207,974</u> | <u>35,172,348</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(241,427)</u> | <u>2,867,768</u> | <u>7,256,798</u> | <u>8,294,031</u> | <u>98,009,071</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers from other funds | - | - | - | - | - |
| Transfers to other funds | (78,200) | (234,600) | (2,068,000) | (713,359) | (98,009,071) |
| Total other financing sources (uses) | <u>(78,200)</u> | <u>(234,600)</u> | <u>(2,068,000)</u> | <u>(713,359)</u> | <u>(98,009,071)</u> |
| Net change in fund balance | (319,627) | 2,633,168 | 5,188,798 | 7,580,672 | - |
| Fund Balance | | | | | |
| Beginning of year | 7,221,820 | 16,342,457 | 30,793,549 | 69,961,448 | - |
| End of year | <u>\$ 6,902,193</u> | <u>\$ 18,975,625</u> | <u>\$ 35,982,347</u> | <u>\$ 77,542,120</u> | <u>\$ -</u> |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2019
(With comparative totals for the fiscal year ended June 30, 2018)

(Continued)

| | LVMPD Police Sales Tax | LVMPD Shared State Forfeitures | Fort Mohave Valley Development | Habitat Conservation | Child Welfare |
|--|---------------------------|-----------------------------------|--------------------------------------|-------------------------|----------------------|
| Revenues | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - |
| Licenses and permits | - | - | - | 1,683,242 | - |
| Intergovernmental revenue: | | | | | |
| Consolidated tax | - | - | - | - | - |
| Other | - | - | - | 449,994 | 102,415,163 |
| Charges for services | - | - | - | 27,754 | 99,156 |
| Fines and forfeitures | - | 1,333,567 | - | - | - |
| Interest | 3,369,136 | 36,066 | 373,658 | 2,145,251 | 426,292 |
| Other | 60,658 | 45,314 | 101,944 | 1,253 | 81,678 |
| Total revenues | <u>3,429,794</u> | <u>1,414,947</u> | <u>475,602</u> | <u>4,307,494</u> | <u>103,022,289</u> |
| Expenditures | | | | | |
| Salaries and wages | 60,242,733 | 406,470 | - | 939,058 | 23,196,586 |
| Employee benefits | 34,809,912 | 144,121 | - | 378,278 | 9,507,828 |
| Services and supplies | 6,083,401 | 654,476 | - | 2,408,888 | 70,011,477 |
| Capital outlay | 784,920 | - | - | 36,158 | - |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Total expenditures | <u>101,920,966</u> | <u>1,205,067</u> | <u>-</u> | <u>3,762,382</u> | <u>102,715,891</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(98,491,172)</u> | <u>209,880</u> | <u>475,602</u> | <u>545,112</u> | <u>306,398</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers from other funds | 98,009,070 | - | - | - | - |
| Transfers to other funds | - | (209,880) | (1,700,000) | (40,800) | - |
| Total other financing sources (uses) | <u>98,009,070</u> | <u>(209,880)</u> | <u>(1,700,000)</u> | <u>(40,800)</u> | <u>-</u> |
| Net change in fund balance | (482,102) | - | (1,224,398) | 504,312 | 306,398 |
| Fund Balance | | | | | |
| Beginning of year | 98,158,536 | - | 9,426,813 | 51,414,013 | 12,563,921 |
| End of year | <u>\$ 97,676,434</u> | <u>\$ -</u> | <u>\$ 8,202,415</u> | <u>\$ 51,918,325</u> | <u>\$ 12,870,319</u> |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2019
(With comparative totals for the fiscal year ended June 30, 2018)

(Continued)

| | Medical Assistance to Indigent Persons | Emergency 9-1-1 System | Tax Receiver | County Donations | Special Assessment Maintenance |
|--|---|---------------------------|------------------|---------------------|--------------------------------------|
| Revenues | | | | | |
| Taxes | \$ 64,856,390 | \$ 2,377,817 | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | 530,419 |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental revenue: | | | | | |
| Consolidated tax | - | - | - | - | - |
| Other | - | - | - | - | - |
| Charges for services | - | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - |
| Interest | 684,183 | 34,386 | 4,141 | 69,920 | 75,247 |
| Other | 17,148,084 | - | - | 191,977 | 13,319 |
| Total revenues | <u>82,688,657</u> | <u>2,412,203</u> | <u>4,141</u> | <u>261,897</u> | <u>618,985</u> |
| Expenditures | | | | | |
| Salaries and wages | - | 1,312,406 | - | - | - |
| Employee benefits | - | 712,847 | - | - | - |
| Services and supplies | 82,142,025 | 50,447 | 480,974 | 370,776 | 1,051,032 |
| Capital outlay | - | - | - | 8,325 | - |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Total expenditures | <u>82,142,025</u> | <u>2,075,700</u> | <u>480,974</u> | <u>379,101</u> | <u>1,051,032</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>546,632</u> | <u>336,503</u> | <u>(476,833)</u> | <u>(117,204)</u> | <u>(432,047)</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers from other funds | - | - | - | - | - |
| Transfers to other funds | - | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | 546,632 | 336,503 | (476,833) | (117,204) | (432,047) |
| Fund Balance | | | | | |
| Beginning of year | <u>1,173,003</u> | <u>469,822</u> | <u>488,780</u> | <u>1,720,814</u> | <u>1,823,313</u> |
| End of year | <u>\$ 1,719,635</u> | <u>\$ 806,325</u> | <u>\$ 11,947</u> | <u>\$ 1,603,610</u> | <u>\$ 1,391,266</u> |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2019
(With comparative totals for the fiscal year ended June 30, 2018)

(Continued)

| | Veterinary Service | Justice Court Bail | Southern Nevada Area Communications Council | Court Collection Fees | District Court Special Filing Fees |
|--|-----------------------|-----------------------|--|--------------------------|--|
| Revenues | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental revenue: | | | | | |
| Consolidated tax | - | - | - | - | - |
| Other | - | - | - | - | - |
| Charges for services | 125,120 | 4,389,157 | - | 2,434,040 | 6,642,457 |
| Fines and forfeitures | - | - | - | - | - |
| Interest | 6,478 | 176,276 | 136,520 | 332,089 | 193,079 |
| Other | 43,095 | - | 2,625,068 | 114,631 | - |
| Total revenues | <u>174,693</u> | <u>4,565,433</u> | <u>2,761,588</u> | <u>2,880,760</u> | <u>6,835,536</u> |
| Expenditures | | | | | |
| Salaries and wages | 11,028 | - | 316,742 | 866,343 | 4,278,750 |
| Employee benefits | 292 | - | 148,248 | 341,491 | 1,950,040 |
| Services and supplies | 121,282 | 4,781,362 | 1,238,366 | 938,414 | 1,346,845 |
| Capital outlay | - | - | 41,471 | - | 16,475 |
| Principal | - | - | 458,777 | - | - |
| Interest | - | - | 123,805 | - | - |
| Total expenditures | <u>132,602</u> | <u>4,781,362</u> | <u>2,327,409</u> | <u>2,146,248</u> | <u>7,592,110</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>42,091</u> | <u>(215,929)</u> | <u>434,179</u> | <u>734,512</u> | <u>(756,574)</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers from other funds | - | - | - | - | - |
| Transfers to other funds | - | - | (13,600) | (40,800) | (207,400) |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>(13,600)</u> | <u>(40,800)</u> | <u>(207,400)</u> |
| Net change in fund balance | 42,091 | (215,929) | 420,579 | 693,712 | (963,974) |
| Fund Balance | | | | | |
| Beginning of year | <u>129,717</u> | <u>4,338,263</u> | <u>2,853,475</u> | <u>7,672,638</u> | <u>4,958,924</u> |
| End of year | <u>\$ 171,808</u> | <u>\$ 4,122,334</u> | <u>\$ 3,274,054</u> | <u>\$ 8,366,350</u> | <u>\$ 3,994,950</u> |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2019
(With comparative totals for the fiscal year ended June 30, 2018)

(Continued)

| | Justice Court Special Filing Fees | Crime Sales Tax Distribution | LVMPD Crime Prevention Sales Tax | Laughlin Town | Moapa Valley Fire District |
|--|---|---------------------------------|--|---------------------|-------------------------------|
| Revenues | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 2,856,238 | \$ - |
| Special assessments | - | - | - | - | - |
| Licenses and permits | - | - | - | 1,114,890 | - |
| Intergovernmental revenue: | | | | | |
| Consolidated tax | - | - | - | 8,477,644 | 924,978 |
| Other | - | 44,296,359 | - | - | - |
| Charges for services | 1,825,194 | - | - | 53,156 | - |
| Fines and forfeitures | - | - | - | - | - |
| Interest | 78,634 | 30,132 | 540,037 | 251,332 | 223,179 |
| Other | - | - | - | 58,077 | - |
| Total revenues | <u>1,903,828</u> | <u>44,326,491</u> | <u>540,037</u> | <u>12,811,337</u> | <u>1,148,157</u> |
| Expenditures | | | | | |
| Salaries and wages | 259,359 | - | 18,170,567 | 5,405,827 | 57,862 |
| Employee benefits | 147,223 | - | 11,011,075 | 2,350,842 | 14,229 |
| Services and supplies | 447,111 | 9,354,233 | 2,396,749 | 1,088,636 | 354,579 |
| Capital outlay | - | - | 94,190 | - | 329,381 |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Total expenditures | <u>853,693</u> | <u>9,354,233</u> | <u>31,672,581</u> | <u>8,845,305</u> | <u>756,051</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>1,050,135</u> | <u>34,972,258</u> | <u>(31,132,544)</u> | <u>3,966,032</u> | <u>392,106</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers from other funds | - | - | 34,972,258 | - | - |
| Transfers to other funds | (17,000) | (34,972,258) | - | (3,171,100) | - |
| Total other financing sources (uses) | <u>(17,000)</u> | <u>(34,972,258)</u> | <u>34,972,258</u> | <u>(3,171,100)</u> | <u>-</u> |
| Net change in fund balance | 1,033,135 | - | 3,839,714 | 794,932 | 392,106 |
| Fund Balance | | | | | |
| Beginning of year | 1,403,936 | - | 16,846,116 | 7,022,658 | 5,066,034 |
| End of year | <u>\$ 2,437,071</u> | <u>\$ -</u> | <u>\$ 20,685,830</u> | <u>\$ 7,817,590</u> | <u>\$ 5,458,140</u> |

(Continued)

Clark County, Nevada
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2019
(With comparative totals for the fiscal year ended June 30, 2018)

(Continued)

| | Mt. Charleston Fire District | Totals | |
|--|---------------------------------|-----------------------|-----------------------|
| | | 2019 | 2018 |
| Revenues | | | |
| Taxes | \$ 328,274 | \$ 109,332,987 | \$ 102,923,098 |
| Special assessments | - | 530,419 | 571,274 |
| Licenses and permits | - | 26,637,814 | 26,818,139 |
| Intergovernmental revenue: | | | |
| Consolidated tax | 175,855 | 9,578,477 | 8,975,494 |
| Other | 27,251 | 449,903,290 | 430,336,362 |
| Charges for services | - | 27,290,479 | 30,385,465 |
| Fines and forfeitures | - | 1,661,585 | 2,489,816 |
| Interest | 62,211 | 20,786,430 | 1,588,823 |
| Other | 26,980 | 22,192,087 | 25,485,434 |
| Total revenues | <u>620,571</u> | <u>667,913,568</u> | <u>629,573,905</u> |
| Expenditures | | | |
| Salaries and wages | 652,422 | 180,096,393 | 166,512,619 |
| Employee benefits | 349,936 | 88,548,823 | 80,192,558 |
| Services and supplies | 190,361 | 346,126,814 | 330,130,190 |
| Capital outlay | - | 17,475,308 | 24,353,711 |
| Principal | - | 458,777 | 441,568 |
| Interest | - | 123,805 | 141,014 |
| Total expenditures | <u>1,192,719</u> | <u>632,829,920</u> | <u>601,771,660</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(572,148)</u> | <u>35,083,648</u> | <u>27,802,245</u> |
| Other Financing Sources (Uses) | | | |
| Transfers from other funds | 725,000 | 179,752,210 | 149,975,609 |
| Transfers to other funds | - | (165,535,794) | (169,778,094) |
| Total other financing sources (uses) | <u>725,000</u> | <u>14,216,416</u> | <u>(19,802,485)</u> |
| Net change in fund balance | 152,852 | 49,300,064 | 7,999,760 |
| Fund Balance | | | |
| Beginning of year | <u>1,526,434</u> | <u>488,496,415</u> | <u>480,496,655</u> |
| End of year | <u>\$ 1,679,286</u> | <u>\$ 537,796,479</u> | <u>\$ 488,496,415</u> |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| HUD and State Housing Grants | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|---------------------|---------------------|-----------------------|---------------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ 37,405,787 | \$ 20,558,491 | \$ (16,847,296) | \$ 20,129,076 |
| Interest | 15,610 | 125,313 | 109,703 | 30,680 |
| Other | - | - | - | 359,100 |
| Total revenues | <u>37,421,397</u> | <u>20,683,804</u> | <u>(16,737,593)</u> | <u>20,518,856</u> |
| Expenditures | | | | |
| Salaries and wages | 949,668 | 527,735 | (421,933) | 402,817 |
| Employee benefits | 444,632 | 228,834 | (215,798) | 174,512 |
| Services and supplies | 18,380,082 | 14,857,025 | (3,523,057) | 14,882,546 |
| Total expenditures | <u>19,774,382</u> | <u>15,613,594</u> | <u>(4,160,788)</u> | <u>15,459,875</u> |
| Other financing uses | | | | |
| Transfers to other funds | 11,050,897 | 4,944,897 | (6,106,000) | 5,060,887 |
| Total expenditures and other financing uses | <u>30,825,279</u> | <u>20,558,491</u> | <u>(10,266,788)</u> | <u>20,520,762</u> |
| Net change in fund balance | 6,596,118 | 125,313 | (6,470,805) | (1,906) |
| Fund balance | | | | |
| Beginning of year | <u>1,067,347</u> | <u>1,042,766</u> | <u>(24,581)</u> | <u>1,044,672</u> |
| End of year | <u>\$ 7,663,465</u> | <u>\$ 1,168,079</u> | <u>\$ (6,495,386)</u> | <u>\$ 1,042,766</u> |

| Road | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|---------------------|----------------------|----------------------|----------------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ 36,768,777 | \$ 36,533,123 | \$ (235,654) | \$ 34,842,019 |
| Charges for services | 1,656,859 | 2,820,286 | 1,163,427 | 3,009,463 |
| Interest | 148,555 | 1,660,620 | 1,512,065 | 74,931 |
| Other | - | 416,707 | 416,707 | 1,413,812 |
| Total revenues | <u>38,574,191</u> | <u>41,430,736</u> | <u>2,856,545</u> | <u>39,340,225</u> |
| Other financing sources | | | | |
| Transfers from other funds | 1,693,359 | 1,693,359 | - | 1,634,502 |
| Total revenues and other financing sources | <u>40,267,550</u> | <u>43,124,095</u> | <u>2,856,545</u> | <u>40,974,727</u> |
| Expenditures | | | | |
| Salaries and wages | 13,421,359 | 12,276,333 | (1,145,026) | 12,070,920 |
| Employee benefits | 6,002,529 | 5,535,237 | (467,292) | 5,402,841 |
| Services and supplies | 13,978,521 | 9,539,629 | (4,438,892) | 9,656,546 |
| Capital outlay | 34,970,246 | 12,883,541 | (22,086,705) | 11,860,292 |
| Total expenditures | <u>68,372,655</u> | <u>40,234,740</u> | <u>(28,137,915)</u> | <u>38,990,599</u> |
| Other financing uses | | | | |
| Transfers to other funds | 673,200 | 642,600 | (30,600) | 765,600 |
| Total expenditures and other financing uses | <u>69,045,855</u> | <u>40,877,340</u> | <u>(28,168,515)</u> | <u>39,756,199</u> |
| Net change in fund balance | (28,778,305) | 2,246,755 | 31,025,060 | 1,218,528 |
| Fund balance | | | | |
| Beginning of year | <u>38,702,173</u> | <u>43,523,595</u> | <u>4,821,422</u> | <u>42,305,067</u> |
| End of year | <u>\$ 9,923,868</u> | <u>\$ 45,770,350</u> | <u>\$ 35,846,482</u> | <u>\$ 43,523,595</u> |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| County Grants | Final Budget | 2019 Actual | Variance | 2018 Actual |
|--|---------------|----------------|----------------|----------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ 39,563,107 | \$ 29,618,224 | \$ (9,944,883) | \$ 28,023,424 |
| Charges for services | - | 39,995 | 39,995 | 307,947 |
| Interest | 105,924 | 1,162,327 | 1,056,403 | 66,729 |
| Other | 167,691 | 143,435 | (24,256) | 187,157 |
| Total revenues | 39,836,722 | 30,963,981 | (8,872,741) | 28,585,257 |
| Other financing sources | | | | |
| Transfers from other funds | 13,305,835 | 12,777,959 | (527,876) | 11,442,930 |
| Total revenues and other financing sources | 53,142,557 | 43,741,940 | (9,400,617) | 40,028,187 |
| Expenditures | | | | |
| Salaries and wages | 9,876,440 | 7,631,562 | (2,244,878) | 7,878,248 |
| Employee benefits | 3,925,423 | 2,746,823 | (1,178,600) | 2,672,660 |
| Services and supplies | 59,897,720 | 29,192,675 | (30,705,045) | 28,895,565 |
| Capital outlay | 557,852 | 466,647 | (91,205) | 165,800 |
| Total expenditures | 74,257,435 | 40,037,707 | (34,219,728) | 39,612,273 |
| Net change in fund balance | (21,114,878) | 3,704,233 | 24,819,111 | 415,914 |
| Fund balance | | | | |
| Beginning of year | 25,893,683 | 25,240,455 | (653,228) | 24,824,541 |
| End of year | \$ 4,778,805 | \$ 28,944,688 | \$ 24,165,883 | \$ 25,240,455 |

| Cooperative Extension | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|--------------|----------------|---------------|----------------|
| Revenues | | | | |
| Taxes | \$ 6,381,189 | \$ 6,485,912 | \$ 104,723 | \$ 6,102,029 |
| Interest | 55,000 | 570,645 | 515,645 | 49,300 |
| Total revenues | 6,436,189 | 7,056,557 | 620,368 | 6,151,329 |
| Expenditures | | | | |
| Services and supplies | 19,216,375 | 6,041,939 | (13,174,436) | 7,471,600 |
| Net change in fund balance | (12,780,186) | 1,014,618 | 13,794,804 | (1,320,271) |
| Fund balance | | | | |
| Beginning of year | 12,780,186 | 11,390,228 | (1,389,958) | 12,710,499 |
| End of year | \$ - | \$ 12,404,846 | \$ 12,404,846 | \$ 11,390,228 |

| LVMPD Forfeitures | Final Budget | 2019 Actual | Variance | 2018 Actual |
|--|--------------|----------------|--------------|----------------|
| Revenues | | | | |
| Fines and forfeitures | \$ 500,000 | \$ 175,035 | \$ (324,965) | \$ 323,643 |
| Interest | 65,000 | 181,390 | 116,390 | 24,675 |
| Other | - | - | - | 21 |
| Total revenues | 565,000 | 356,425 | (208,575) | 348,339 |
| Other financing sources | | | | |
| Transfers from other funds | 726,792 | 209,880 | (516,912) | 517,973 |
| Total revenues and other financing sources | 1,291,792 | 566,305 | (725,487) | 866,312 |
| Expenditures | | | | |
| Services and supplies | 1,368,443 | 823,822 | (544,621) | 167,480 |
| Capital outlay | 4,242,941 | 428,762 | (3,814,179) | 1,047,536 |
| Total expenditures | 5,611,384 | 1,252,584 | (4,358,800) | 1,215,016 |
| Net change in fund balance | (4,319,592) | (686,279) | 3,633,313 | (348,704) |
| Fund balance | | | | |
| Beginning of year | 4,471,411 | 4,929,972 | 458,561 | 5,278,676 |
| End of year | \$ 151,819 | \$ 4,243,693 | \$ 4,091,874 | \$ 4,929,972 |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Detention Services * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|--|---------------|----------------|---------------|----------------|
| Revenues | | | | |
| Charges for services | \$ 6,128,500 | \$ 6,183,471 | \$ 54,971 | \$ 6,464,839 |
| Interest | 131,882 | 1,279,796 | 1,147,914 | 168,093 |
| Other | 300,000 | 393,930 | 93,930 | 383,998 |
| Total revenues | 6,560,382 | 7,857,197 | 1,296,815 | 7,016,930 |
| Other financing sources | | | | |
| Transfers from other funds | 223,997,854 | 221,236,854 | (2,761,000) | 191,430,304 |
| Total revenues and other financing sources | 230,558,236 | 229,094,051 | (1,464,185) | 198,447,234 |
| Expenditures | | | | |
| Salaries and wages | 133,357,499 | 128,052,293 | (5,305,206) | 124,468,119 |
| Employee benefits | 57,926,083 | 52,399,914 | (5,526,169) | 48,675,822 |
| Services and supplies | 40,769,975 | 39,073,910 | (1,696,065) | 34,972,760 |
| Capital outlay | 1,231,007 | 1,244,140 | 13,133 | 628,935 |
| Total expenditures | 233,284,564 | 220,770,257 | (12,514,307) | 208,745,636 |
| Net change in fund balance | (2,726,328) | 8,323,794 | 11,050,122 | (10,298,402) |
| Fund balance | | | | |
| Beginning of year | 16,619,378 | 19,445,538 | 2,826,160 | 29,743,940 |
| End of year | \$ 13,893,050 | \$ 27,769,332 | \$ 13,876,282 | \$ 19,445,538 |

| Forensic Services | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|--------------|----------------|------------|----------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ 980,000 | \$ 1,100,372 | \$ 120,372 | \$ 1,014,206 |
| Charges for services | 200,000 | 186,559 | (13,441) | 218,171 |
| Interest | 15,000 | 40,228 | 25,228 | 6,121 |
| Total revenues | 1,195,000 | 1,327,159 | 132,159 | 1,238,498 |
| Expenditures | | | | |
| Salaries and wages | 402,966 | 387,970 | (14,996) | 371,853 |
| Employee benefits | 151,651 | 153,162 | 1,511 | 143,587 |
| Services and supplies | 1,167,637 | 928,809 | (238,828) | 1,155,354 |
| Capital outlay | 200,000 | - | (200,000) | - |
| Total expenditures | 1,922,254 | 1,469,941 | (452,313) | 1,670,794 |
| Net change in fund balance | (727,254) | (142,782) | 584,472 | (432,296) |
| Fund balance | | | | |
| Beginning of year | 874,705 | 1,068,864 | 194,159 | 1,501,160 |
| End of year | \$ 147,451 | \$ 926,082 | \$ 778,631 | \$ 1,068,864 |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| General Purpose | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|---------------|----------------|---------------|----------------|
| Revenues | | | | |
| Licenses and permits | \$ 10,500,000 | \$ 9,862,185 | \$ (637,815) | \$ 9,469,706 |
| Intergovernmental revenue | 1,480,639 | 1,495,284 | 14,645 | 1,396,005 |
| Charges for services | 4,099,351 | 3,974,434 | (124,917) | 3,900,151 |
| Fines and forfeitures | 20,000 | 40,800 | 20,800 | 25,300 |
| Interest | 84,018 | 945,748 | 861,730 | 43,147 |
| Other | 260,954 | 96,411 | (164,543) | 378,780 |
| Total revenues | 16,444,962 | 16,414,862 | (30,100) | 15,213,089 |
| Other financing sources | | | | |
| Transfers from other funds | 20,764,469 | 20,729,684 | (34,785) | 1,138,258 |
| Total revenues and other financing sources | 37,209,431 | 37,144,546 | (64,885) | 16,351,347 |
| Expenditures | | | | |
| Salaries and wages | 1,897,763 | 1,497,831 | (399,932) | 1,110,796 |
| Employee benefits | 753,920 | 524,612 | (229,308) | 424,741 |
| Services and supplies | 29,539,849 | 12,484,838 | (17,055,011) | 11,807,229 |
| Capital outlay | 610,049 | 63,075 | (546,974) | 907,489 |
| Total expenditures | 32,801,581 | 14,570,356 | (18,231,225) | 14,250,255 |
| Other financing uses | | | | |
| Transfers to other funds | 59,500 | 51,000 | (8,500) | 74,800 |
| Total expenditures and other financing uses | 32,861,081 | 14,621,356 | (18,239,725) | 14,325,055 |
| Net change in fund balance | 4,348,350 | 22,523,190 | 18,174,840 | 2,026,292 |
| Fund balance | | | | |
| Beginning of year | 15,188,113 | 15,199,098 | 10,985 | 13,172,806 |
| End of year | \$ 19,536,463 | \$ 37,722,288 | \$ 18,185,825 | \$ 15,199,098 |

| Subdivision Park Fees | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|--------------|----------------|--------------|----------------|
| Revenues | | | | |
| Licenses and permits | \$ 4,414,000 | \$ 4,199,894 | \$ (214,106) | \$ 4,603,933 |
| Interest | 107,576 | 577,964 | 470,388 | 85,360 |
| Other | 461,000 | 966,344 | 505,344 | 3,122,604 |
| Total revenues | 4,982,576 | 5,744,202 | 761,626 | 7,811,897 |
| Expenditures | | | | |
| Services and supplies | 1,000,000 | - | (1,000,000) | - |
| Other financing uses | | | | |
| Transfers to other funds | 13,788,036 | 7,191,596 | (6,596,440) | 21,972,592 |
| Total expenditures and other financing uses | 14,788,036 | 7,191,596 | (7,596,440) | 21,972,592 |
| Net change in fund balance | (9,805,460) | (1,447,394) | 8,358,066 | (14,160,695) |
| Fund balance | | | | |
| Beginning of year | 9,805,460 | 10,121,228 | 315,768 | 24,281,923 |
| End of year | \$ - | \$ 8,673,834 | \$ 8,673,834 | \$ 10,121,228 |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Master Transportation Plan * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|--------------------|--------------------|-------------|--------------------|
| Revenues | | | | |
| Taxes | | | | |
| Room tax | \$ 60,514,206 | \$ 60,514,206 | \$ - | \$ 59,460,118 |
| Licenses and permits | | | | |
| New development fees | 28,751,245 | 28,751,245 | - | 21,878,608 |
| Intergovernmental revenue | | | | |
| Sales and use tax | 221,840,584 | 221,840,584 | - | 206,850,486 |
| Motor vehicle privilege tax | 71,998,248 | 71,998,248 | - | 67,255,798 |
| Motor vehicle fuel tax | 100,320,196 | 100,320,196 | - | 94,739,844 |
| Aviation fuel tax | 15,971,532 | 15,971,532 | - | 15,725,953 |
| Interest | 4,142,524 | 4,142,524 | - | (164,442) |
| Total revenues | <u>503,538,535</u> | <u>503,538,535</u> | <u>-</u> | <u>465,746,365</u> |
| Expenditures | | | | |
| Contributions to other local governments | 336,499,370 | 336,499,370 | - | 315,402,256 |
| Other financing uses | | | | |
| Transfers to other funds | 167,039,165 | 167,039,165 | - | 150,344,109 |
| Total expenditures and other financing uses | <u>503,538,535</u> | <u>503,538,535</u> | <u>-</u> | <u>465,746,365</u> |
| Net change in fund balance | - | - | - | - |
| Fund balance | | | | |
| Beginning of year | - | - | - | - |
| End of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

| Special Ad Valorem Distribution | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|-------------------|-------------------|-------------|-------------------|
| Revenues | | | | |
| Taxes | \$ 32,428,356 | \$ 32,428,356 | \$ - | \$ 30,509,131 |
| Interest | 354,759 | 354,759 | - | 85,744 |
| Total revenues | <u>32,783,115</u> | <u>32,783,115</u> | <u>-</u> | <u>30,594,875</u> |
| Expenditures | | | | |
| Services and supplies | 24,001,582 | 24,001,582 | - | 22,439,916 |
| Other financing uses | | | | |
| Transfers to other funds | 8,781,533 | 8,781,533 | - | 8,154,959 |
| Total expenditures and other financing uses | <u>32,783,115</u> | <u>32,783,115</u> | <u>-</u> | <u>30,594,875</u> |
| Net change in fund balance | - | - | - | - |
| Fund balance | | | | |
| Beginning of year | - | - | - | - |
| End of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

| Law Library | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | |
| Charges for services | \$ 1,308,810 | \$ 1,355,906 | \$ 47,096 | \$ 1,308,999 |
| Fines and forfeitures | 20,000 | 94,683 | 74,683 | 90,668 |
| Interest | 2,100 | 28,347 | 26,247 | (1,737) |
| Other | - | - | - | 250 |
| Total revenues | <u>1,330,910</u> | <u>1,478,936</u> | <u>148,026</u> | <u>1,398,180</u> |
| Expenditures | | | | |
| Salaries and wages | 554,482 | 489,010 | (65,472) | 448,889 |
| Employee benefits | 288,431 | 224,037 | (64,394) | 198,861 |
| Services and supplies | 734,159 | 368,935 | (365,224) | 472,035 |
| Total expenditures | <u>1,577,072</u> | <u>1,081,982</u> | <u>(495,090)</u> | <u>1,119,785</u> |
| Other financing uses | | | | |
| Transfers to other funds | 37,400 | 30,600 | (6,800) | 39,600 |
| Total expenditures and other financing uses | <u>1,614,472</u> | <u>1,112,582</u> | <u>(501,890)</u> | <u>1,159,385</u> |
| Net change in fund balance | (283,562) | 366,354 | 649,916 | 238,795 |
| Fund balance | | | | |
| Beginning of year | 447,164 | 540,530 | 93,366 | 301,735 |
| End of year | <u>\$ 163,602</u> | <u>\$ 906,884</u> | <u>\$ 743,282</u> | <u>\$ 540,530</u> |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Court Education Program * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|---------------------|----------------------|----------------------|---------------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ 2,053,847 | \$ 869,653 | \$ (1,184,194) | \$ 674,594 |
| Charges for services | 1,694,000 | 2,856,701 | 1,162,701 | 3,199,355 |
| Interest | 38,810 | 453,765 | 414,955 | 6,080 |
| Other | - | - | - | 79,714 |
| Total revenues | <u>3,786,657</u> | <u>4,180,119</u> | <u>393,462</u> | <u>3,959,743</u> |
| Expenditures | | | | |
| Salaries and wages | 952,645 | 558,225 | (394,420) | 597,357 |
| Employee benefits | 490,432 | 236,310 | (254,122) | 249,727 |
| Services and supplies | 11,399,946 | 945,191 | (10,454,755) | 654,069 |
| Total expenditures | <u>12,843,023</u> | <u>1,739,726</u> | <u>(11,103,297)</u> | <u>1,501,153</u> |
| Other financing uses | | | | |
| Transfers to other funds | 64,600 | 27,200 | (37,400) | 35,200 |
| Total expenditures and other financing uses | <u>12,907,623</u> | <u>1,766,926</u> | <u>(11,140,697)</u> | <u>1,536,353</u> |
| Net change in fund balance | (9,120,966) | 2,413,193 | 11,534,159 | 2,423,390 |
| Fund balance | | | | |
| Beginning of year | <u>10,309,615</u> | <u>9,909,694</u> | <u>(399,921)</u> | <u>7,486,304</u> |
| End of year | <u>\$ 1,188,649</u> | <u>\$ 12,322,887</u> | <u>\$ 11,134,238</u> | <u>\$ 9,909,694</u> |

| Citizen Review Board Administration * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|------------------|------------------|------------------|------------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ 85,371 | \$ 85,371 | \$ - | \$ 92,933 |
| Interest | 118 | 2,204 | 2,086 | (243) |
| Other | - | 6 | 6 | - |
| Total revenues | <u>85,489</u> | <u>87,581</u> | <u>2,092</u> | <u>92,690</u> |
| Other financing sources | | | | |
| Transfers from other funds | 148,609 | 148,609 | - | 148,060 |
| Total revenues and other financing sources | <u>234,098</u> | <u>236,190</u> | <u>2,092</u> | <u>240,750</u> |
| Expenditures | | | | |
| Salaries and wages | 174,005 | 162,141 | (11,864) | 154,304 |
| Employee benefits | 57,162 | 54,874 | (2,288) | 52,850 |
| Services and supplies | 26,000 | 18,987 | (7,013) | 16,904 |
| Total expenditures | <u>257,167</u> | <u>236,002</u> | <u>(21,165)</u> | <u>224,058</u> |
| Other financing uses | | | | |
| Transfers to other funds | 3,400 | 3,400 | - | 4,400 |
| Total expenditures and other financing uses | <u>260,567</u> | <u>239,402</u> | <u>(21,165)</u> | <u>228,458</u> |
| Net change in fund balance | (26,469) | (3,212) | 23,257 | 12,292 |
| Fund balance | | | | |
| Beginning of year | <u>48,463</u> | <u>50,121</u> | <u>1,658</u> | <u>37,829</u> |
| End of year | <u>\$ 21,994</u> | <u>\$ 46,909</u> | <u>\$ 24,915</u> | <u>\$ 50,121</u> |

| Justice Court Administrative Assessment | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ 2,868,167 | \$ 2,916,072 | \$ 47,905 | \$ 2,862,661 |
| Interest | 37,879 | 290,822 | 252,943 | 29,073 |
| Other | - | 695 | 695 | - |
| Total revenues | <u>2,906,046</u> | <u>3,207,589</u> | <u>301,543</u> | <u>2,891,734</u> |
| Expenditures | | | | |
| Services and supplies | 6,952,180 | 1,402,416 | (5,549,764) | 1,071,078 |
| Capital outlay | 640,970 | 91,101 | (549,869) | 651,696 |
| Total expenditures | <u>7,593,150</u> | <u>1,493,517</u> | <u>(6,099,633)</u> | <u>1,722,774</u> |
| Other financing uses | | | | |
| Transfers to other funds | 2,383,500 | 2,383,500 | - | 2,339,500 |
| Total expenditures and other financing uses | <u>9,976,650</u> | <u>3,877,017</u> | <u>(6,099,633)</u> | <u>4,062,274</u> |
| Net change in fund balance | (7,070,604) | (669,428) | 6,401,176 | (1,170,540) |
| Fund balance | | | | |
| Beginning of year | <u>7,074,609</u> | <u>7,231,875</u> | <u>157,266</u> | <u>8,402,415</u> |
| End of year | <u>\$ 4,005</u> | <u>\$ 6,562,447</u> | <u>\$ 6,558,442</u> | <u>\$ 7,231,875</u> |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Specialty Courts | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|---------------------|---------------------|--------------------|---------------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ 9,695,981 | \$ 5,806,504 | \$ (3,889,477) | \$ 5,342,422 |
| Charges for services | 400,000 | 365,786 | (34,214) | 446,815 |
| Interest | 11,597 | 89,764 | 78,167 | 7,071 |
| Total revenues | <u>10,107,578</u> | <u>6,262,054</u> | <u>(3,845,524)</u> | <u>5,796,308</u> |
| Expenditures | | | | |
| Salaries and wages | 974,794 | 691,856 | (282,938) | 546,919 |
| Employee benefits | 293,925 | 271,419 | (22,506) | 236,838 |
| Services and supplies | 11,594,588 | 5,442,339 | (6,152,249) | 4,945,700 |
| Total expenditures | <u>12,863,307</u> | <u>6,405,614</u> | <u>(6,457,693)</u> | <u>5,729,457</u> |
| Other financing uses | | | | |
| Transfers to other funds | 34,000 | 34,000 | - | 44,000 |
| Total expenditures and other financing uses | <u>12,897,307</u> | <u>6,439,614</u> | <u>(6,457,693)</u> | <u>5,773,457</u> |
| Net change in fund balance | (2,789,729) | (177,560) | 2,612,169 | 22,851 |
| Fund balance | | | | |
| Beginning of year | <u>3,943,068</u> | <u>1,500,506</u> | <u>(2,442,562)</u> | <u>1,477,655</u> |
| End of year | <u>\$ 1,153,339</u> | <u>\$ 1,322,946</u> | <u>\$ 169,607</u> | <u>\$ 1,500,506</u> |

| District Attorney Family Support | Final Budget | 2019 Actual | Variance | 2018 Actual |
|--|---------------------|----------------------|---------------------|----------------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ 23,747,000 | \$ 21,945,304 | \$ (1,801,696) | \$ 21,165,162 |
| Charges for services | 384,393 | 473,454 | 89,061 | 367,810 |
| Interest | 36,274 | 337,588 | 301,314 | 7,897 |
| Other | - | 18,547 | 18,547 | 28,000 |
| Total revenues | <u>24,167,667</u> | <u>22,774,893</u> | <u>(1,392,774)</u> | <u>21,568,869</u> |
| Other financing sources | | | | |
| Transfers from other funds | 10,635,000 | 10,635,000 | - | 10,500,000 |
| Total revenues and other financing sources | <u>34,802,667</u> | <u>33,409,893</u> | <u>(1,392,774)</u> | <u>32,068,869</u> |
| Expenditures | | | | |
| Salaries and wages | 14,345,547 | 16,741,845 | 2,396,298 | 16,250,434 |
| Employee benefits | 6,004,225 | 7,681,981 | 1,677,756 | 7,349,120 |
| Services and supplies | 16,034,213 | 6,762,692 | (9,271,521) | 6,438,966 |
| Capital outlay | 127,780 | 126,230 | (1,550) | 11,000 |
| Total expenditures | <u>36,511,765</u> | <u>31,312,748</u> | <u>(5,199,017)</u> | <u>30,049,520</u> |
| Net change in fund balance | (1,709,098) | 2,097,145 | 3,806,243 | 2,019,349 |
| Fund balance | | | | |
| Beginning of year | <u>5,716,037</u> | <u>10,147,003</u> | <u>4,430,966</u> | <u>8,127,654</u> |
| End of year | <u>\$ 4,006,939</u> | <u>\$ 12,244,148</u> | <u>\$ 8,237,209</u> | <u>\$ 10,147,003</u> |

| Federal Nuclear Waste Grant * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|-------------------------------|----------------|-------------------|-------------------|-------------------|
| Revenues | | | | |
| Interest | \$ 1,237 | \$ 8,632 | \$ 7,395 | \$ 729 |
| Expenditures | | | | |
| Services and supplies | 213,633 | 4,823 | (208,810) | 11,008 |
| Net change in fund balance | (212,396) | 3,809 | 216,205 | (10,279) |
| Fund balance | | | | |
| Beginning of year | <u>212,396</u> | <u>206,194</u> | <u>(6,202)</u> | <u>216,473</u> |
| End of year | <u>\$ -</u> | <u>\$ 210,003</u> | <u>\$ 210,003</u> | <u>\$ 206,194</u> |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Wetlands Park | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|--------------|----------------|--------------|----------------|
| Revenues | | | | |
| Interest | \$ 13,234 | \$ 132,614 | \$ 119,380 | \$ 9,359 |
| Expenditures | | | | |
| Services and supplies | 446,724 | 18,466 | (428,258) | - |
| Capital outlay | 2,748,084 | - | (2,748,084) | 12,708 |
| Total expenditures | 3,194,808 | 18,466 | (3,176,342) | 12,708 |
| Net change in fund balance | (3,181,574) | 114,148 | 3,295,722 | (3,349) |
| Fund balance | | | | |
| Beginning of year | 3,181,574 | 3,164,513 | (17,061) | 3,167,862 |
| End of year | \$ - | \$ 3,278,661 | \$ 3,278,661 | \$ 3,164,513 |

| Boat Safety | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|--------------|----------------|------------|----------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ 40,000 | \$ 37,835 | \$ (2,165) | \$ 40,589 |
| Interest | 72 | 593 | 521 | 168 |
| Total revenues | 40,072 | 38,428 | (1,644) | 40,757 |
| Expenditures | | | | |
| Services and supplies | 59,012 | 40,167 | (18,845) | 40,255 |
| Net change in fund balance | (18,940) | (1,739) | 17,201 | 502 |
| Fund balance | | | | |
| Beginning of year | 18,940 | 19,298 | 358 | 18,796 |
| End of year | \$ - | \$ 17,559 | \$ 17,559 | \$ 19,298 |

| District Attorney Check Restitution | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|--------------|----------------|----------------|----------------|
| Revenues | | | | |
| Charges for services | \$ 4,000,000 | \$ 2,432,148 | \$ (1,567,852) | \$ 3,797,766 |
| Interest | 38,934 | 319,502 | 280,568 | 43,372 |
| Total revenues | 4,038,934 | 2,751,650 | (1,287,284) | 3,841,138 |
| Expenditures | | | | |
| Salaries and wages | 1,960,608 | 1,884,434 | (76,174) | 1,768,265 |
| Employee benefits | 831,083 | 766,145 | (64,938) | 736,744 |
| Services and supplies | 6,475,598 | 342,498 | (6,133,100) | 353,866 |
| Total expenditures | 9,267,289 | 2,993,077 | (6,274,212) | 2,858,875 |
| Other financing uses | | | | |
| Transfers to other funds | 91,800 | 78,200 | (13,600) | 105,600 |
| Total expenditures and other financing uses | 9,359,089 | 3,071,277 | (6,287,812) | 2,964,475 |
| Net change in fund balance | (5,320,155) | (319,627) | 5,000,528 | 876,663 |
| Fund balance | | | | |
| Beginning of year | 6,863,136 | 7,221,820 | 358,684 | 6,345,157 |
| End of year | \$ 1,542,981 | \$ 6,902,193 | \$ 5,359,212 | \$ 7,221,820 |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Air Quality Management | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|---------------------|----------------------|----------------------|----------------------|
| Revenues | | | | |
| Licenses and permits | \$ 9,063,052 | \$ 9,777,603 | \$ 714,551 | \$ 9,254,577 |
| Intergovernmental revenue | 3,049,864 | 3,888,714 | 838,850 | 3,486,153 |
| Charges for services | - | 45,877 | 45,877 | 34,854 |
| Fines and forfeitures | 17,500 | 17,500 | - | 17,500 |
| Interest | 80,537 | 730,108 | 649,571 | 32,796 |
| Other | - | 1,988 | 1,988 | 4,017 |
| Total revenues | <u>12,210,953</u> | <u>14,461,790</u> | <u>2,250,837</u> | <u>12,829,897</u> |
| Expenditures | | | | |
| Salaries and wages | 6,740,602 | 6,141,294 | (599,308) | 6,215,013 |
| Employee benefits | 2,826,341 | 2,495,241 | (331,100) | 2,547,109 |
| Services and supplies | 15,869,841 | 1,811,636 | (14,058,205) | 1,740,810 |
| Capital outlay | 1,365,094 | 1,145,851 | (219,243) | 409,392 |
| Total expenditures | <u>26,801,878</u> | <u>11,594,022</u> | <u>(15,207,856)</u> | <u>10,912,324</u> |
| Other financing uses | | | | |
| Transfers to other funds | 282,200 | 234,600 | (47,600) | 294,800 |
| Total expenditures and other financing uses | <u>27,084,078</u> | <u>11,828,622</u> | <u>(15,255,456)</u> | <u>11,207,124</u> |
| Net change in fund balance | (14,873,125) | 2,633,168 | 17,506,293 | 1,622,773 |
| Fund balance | | | | |
| Beginning of year | <u>17,083,065</u> | <u>16,342,457</u> | <u>(740,608)</u> | <u>14,719,684</u> |
| End of year | <u>\$ 2,209,940</u> | <u>\$ 18,975,625</u> | <u>\$ 16,765,685</u> | <u>\$ 16,342,457</u> |

| Air Quality Transportation Tax | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|---------------------|----------------------|----------------------|----------------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ 8,424,000 | \$ 8,873,623 | \$ 449,623 | \$ 8,274,039 |
| Interest | 151,862 | 1,262,343 | 1,110,481 | 67,044 |
| Other | - | 20,943 | 20,943 | 598 |
| Total revenues | <u>8,575,862</u> | <u>10,156,909</u> | <u>1,581,047</u> | <u>8,341,681</u> |
| Expenditures | | | | |
| Salaries and wages | 2,421,641 | 1,558,312 | (863,329) | 1,276,411 |
| Employee benefits | 1,000,333 | 606,637 | (393,696) | 517,024 |
| Services and supplies | 26,206,738 | 431,577 | (25,775,161) | 1,092,811 |
| Capital outlay | 2,243,513 | 303,585 | (1,939,928) | 489,733 |
| Total expenditures | <u>31,872,225</u> | <u>2,900,111</u> | <u>(28,972,114)</u> | <u>3,375,979</u> |
| Other financing uses | | | | |
| Transfers to other funds | 2,098,600 | 2,068,000 | (30,600) | 2,101,200 |
| Total expenditures and other financing uses | <u>33,970,825</u> | <u>4,968,111</u> | <u>(29,002,714)</u> | <u>5,477,179</u> |
| Net change in fund balance | (25,394,963) | 5,188,798 | 30,583,761 | 2,864,502 |
| Fund balance | | | | |
| Beginning of year | <u>27,986,774</u> | <u>30,793,549</u> | <u>2,806,775</u> | <u>27,929,047</u> |
| End of year | <u>\$ 2,591,811</u> | <u>\$ 35,982,347</u> | <u>\$ 33,390,536</u> | <u>\$ 30,793,549</u> |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Technology Fees * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|--------------|----------------|--------------|----------------|
| Revenues | | | | |
| Interest | \$ 2,999 | \$ 69,431 | \$ 66,432 | \$ 1,386 |
| Other | - | - | - | 1,575 |
| Total revenues | 2,999 | 69,431 | 66,432 | 2,961 |
| Other financing sources | | | | |
| Transfers from other funds | 4,400,000 | 4,373,083 | (26,917) | 2,408,111 |
| Total revenues and other financing sources | 4,402,999 | 4,442,514 | 39,515 | 2,411,072 |
| Expenditures | | | | |
| Salaries and wages | 718,377 | 500,529 | (217,848) | 572,129 |
| Employee benefits | 296,946 | 196,132 | (100,814) | 223,643 |
| Services and supplies | 2,540,776 | 1,610,002 | (930,774) | 1,015,049 |
| Capital outlay | 1,554,000 | 243,898 | (1,310,102) | 34,331 |
| Total expenditures | 5,110,099 | 2,550,561 | (2,559,538) | 1,845,152 |
| Other financing uses | | | | |
| Transfers to other funds | 30,600 | 20,400 | (10,200) | 428,165 |
| Total expenditures and other financing uses | 5,140,699 | 2,570,961 | (2,569,738) | 2,273,317 |
| Net change in fund balance | (737,700) | 1,871,553 | 2,609,253 | 137,755 |
| Fund balance | | | | |
| Beginning of year | 737,700 | 767,433 | 29,733 | 629,678 |
| End of year | \$ - | \$ 2,638,986 | \$ 2,638,986 | \$ 767,433 |

| Entitlements | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|---------------|----------------|---------------|----------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ 34,161,119 | \$ 36,870,380 | \$ 2,709,261 | \$ 39,026,970 |
| Interest | 322,130 | 2,616,686 | 2,294,556 | 173,614 |
| Other | - | 14,939 | 14,939 | 78,237 |
| Total revenues | 34,483,249 | 39,502,005 | 5,018,756 | 39,278,821 |
| Expenditures | | | | |
| Salaries and wages | 15,146,373 | 14,152,058 | (994,315) | 13,519,971 |
| Employee benefits | 6,337,541 | 5,448,333 | (889,208) | 5,192,759 |
| Services and supplies | 50,776,172 | 10,951,987 | (39,824,185) | 9,344,785 |
| Capital outlay | 18,888,947 | 655,596 | (18,233,351) | 2,123,330 |
| Total expenditures | 91,149,033 | 31,207,974 | (59,941,059) | 30,180,845 |
| Other financing uses | | | | |
| Transfers to other funds | 760,400 | 713,359 | (47,041) | 698,868 |
| Total expenditures and other financing uses | 91,909,433 | 31,921,333 | (59,988,100) | 30,879,713 |
| Net change in fund balance | (57,426,184) | 7,580,672 | 65,006,856 | 8,399,108 |
| Fund balance | | | | |
| Beginning of year | 57,426,184 | 69,961,448 | 12,535,264 | 61,562,340 |
| End of year | \$ - | \$ 77,542,120 | \$ 77,542,120 | \$ 69,961,448 |

| Police Sales Tax Distribution | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|----------------|----------------|----------|----------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ 133,070,597 | \$ 133,070,597 | \$ - | \$ 124,091,132 |
| Interest | 110,822 | 110,822 | - | 7,064 |
| Total revenues | 133,181,419 | 133,181,419 | - | 124,098,196 |
| Expenditures | | | | |
| Services and supplies | 35,172,348 | 35,172,348 | - | 32,670,763 |
| Other financing uses | | | | |
| Transfers to other funds | 98,009,071 | 98,009,071 | - | 91,427,433 |
| Total expenditures and other financing uses | 133,181,419 | 133,181,419 | - | 124,098,196 |
| Net change in fund balance | - | - | - | - |
| Fund balance | | | | |
| Beginning of year | - | - | - | - |
| End of year | \$ - | \$ - | \$ - | \$ - |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| LVMPD Police Sales Tax | Final Budget | 2019 Actual | Variance | 2018 Actual |
|--|---------------|----------------|---------------|----------------|
| Revenues | | | | |
| Interest | \$ 1,520,000 | \$ 3,369,136 | \$ 1,849,136 | \$ 192,447 |
| Other | 75,000 | 60,658 | (14,342) | 55,385 |
| Total revenues | 1,595,000 | 3,429,794 | 1,834,794 | 247,832 |
| Other financing sources | | | | |
| Transfers from other funds | 93,077,463 | 98,009,070 | 4,931,607 | 91,427,433 |
| Total revenues and other financing sources | 94,672,463 | 101,438,864 | 6,766,401 | 91,675,265 |
| Expenditures | | | | |
| Salaries and wages | 65,847,883 | 60,242,733 | (5,605,150) | 58,592,422 |
| Employee benefits | 36,836,103 | 34,809,912 | (2,026,191) | 33,604,975 |
| Services and supplies | 5,328,308 | 6,083,401 | 755,093 | 4,663,938 |
| Capital outlay | 800,000 | 784,920 | (15,080) | 1,212,026 |
| Total expenditures | 108,812,294 | 101,920,966 | (6,891,328) | 98,073,361 |
| Net change in fund balance | (14,139,831) | (482,102) | 13,657,229 | (6,398,096) |
| Fund balance | | | | |
| Beginning of year | 98,268,412 | 98,158,536 | (109,876) | 104,556,632 |
| End of year | \$ 84,128,581 | \$ 97,676,434 | \$ 13,547,853 | \$ 98,158,536 |

| LVMPD Shared State Forfeitures | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|--------------|----------------|----------------|----------------|
| Revenues | | | | |
| Fines and forfeitures | \$ 3,100,000 | \$ 1,333,567 | \$ (1,766,433) | \$ 2,032,705 |
| Interest | 5,000 | 36,066 | 31,066 | (8,849) |
| Other | 70,000 | 45,314 | (24,686) | 194,354 |
| Total revenues | 3,175,000 | 1,414,947 | (1,760,053) | 2,218,210 |
| Expenditures | | | | |
| Salaries and wages | 416,284 | 406,470 | (9,814) | 336,819 |
| Employee benefits | 165,683 | 144,121 | (21,562) | 140,527 |
| Services and supplies | 1,866,241 | 654,476 | (1,211,765) | 1,222,891 |
| Total expenditures | 2,448,208 | 1,205,067 | (1,243,141) | 1,700,237 |
| Other financing uses | | | | |
| Transfers to other funds | 726,792 | 209,880 | (516,912) | 517,973 |
| Total expenditures and other financing uses | 3,175,000 | 1,414,947 | (1,760,053) | 2,218,210 |
| Net change in fund balance | - | - | - | - |
| Fund balance | | | | |
| Beginning of year | - | - | - | - |
| End of year | \$ - | \$ - | \$ - | \$ - |

| Fort Mohave Valley Development | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|--------------|----------------|--------------|----------------|
| Revenues | | | | |
| Interest | \$ 24,390 | \$ 373,658 | \$ 349,268 | \$ 18,137 |
| Other | 36,225 | 101,944 | 65,719 | 955,040 |
| Total revenues | 60,615 | 475,602 | 414,987 | 973,177 |
| Expenditures | | | | |
| Services and supplies | 1,500,000 | - | (1,500,000) | - |
| Other financing uses | | | | |
| Transfers to other funds | 8,041,727 | 1,700,000 | (6,341,727) | - |
| Total expenditures and other financing uses | 9,541,727 | 1,700,000 | (7,841,727) | - |
| Net change in fund balance | (9,481,112) | (1,224,398) | 8,256,714 | 973,177 |
| Fund balance | | | | |
| Beginning of year | 9,481,112 | 9,426,813 | (54,299) | 8,453,636 |
| End of year | \$ - | \$ 8,202,415 | \$ 8,202,415 | \$ 9,426,813 |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Habitat Conservation | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|---------------------|----------------------|----------------------|----------------------|
| Revenues | | | | |
| Licenses and permits | \$ 1,705,000 | \$ 1,683,242 | \$ (21,758) | \$ 2,416,643 |
| Intergovernmental revenue | 1,818,788 | 449,994 | (1,368,794) | 556,208 |
| Charges for services | - | 27,754 | 27,754 | - |
| Interest | 222,039 | 2,145,251 | 1,923,212 | 170,990 |
| Other | - | 1,253 | 1,253 | 9,224 |
| Total revenues | <u>3,745,827</u> | <u>4,307,494</u> | <u>561,667</u> | <u>3,153,065</u> |
| Expenditures | | | | |
| Salaries and wages | 1,202,989 | 939,058 | (263,931) | 890,805 |
| Employee benefits | 520,016 | 378,278 | (141,738) | 359,169 |
| Services and supplies | 48,080,396 | 2,408,888 | (45,671,508) | 3,294,858 |
| Capital outlay | - | 36,158 | 36,158 | 1,518,400 |
| Total expenditures | <u>49,803,401</u> | <u>3,762,382</u> | <u>(46,041,019)</u> | <u>6,063,232</u> |
| Other financing uses | | | | |
| Transfers to other funds | 57,800 | 40,800 | (17,000) | 52,800 |
| Total expenditures and other financing uses | <u>49,861,201</u> | <u>3,803,182</u> | <u>(46,058,019)</u> | <u>6,116,032</u> |
| Net change in fund balance | (46,115,374) | 504,312 | 46,619,686 | (2,962,967) |
| Fund balance | | | | |
| Beginning of year | 50,294,483 | 51,414,013 | 1,119,530 | 54,376,980 |
| End of year | <u>\$ 4,179,109</u> | <u>\$ 51,918,325</u> | <u>\$ 47,739,216</u> | <u>\$ 51,414,013</u> |

| Child Welfare | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|--------------------|----------------------|----------------------|----------------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ 99,196,411 | \$ 102,415,163 | \$ 3,218,752 | \$ 98,802,892 |
| Charges for services | 100,000 | 99,156 | (844) | 108,617 |
| Interest | 78,273 | 426,292 | 348,019 | 151,343 |
| Other | - | 81,678 | 81,678 | 34,490 |
| Total revenues | <u>99,374,684</u> | <u>103,022,289</u> | <u>3,647,605</u> | <u>99,097,342</u> |
| Expenditures | | | | |
| Salaries and wages | 23,096,203 | 23,196,586 | 100,383 | 22,212,744 |
| Employee benefits | 9,676,742 | 9,507,828 | (168,914) | 9,106,679 |
| Services and supplies | 73,833,455 | 70,011,477 | (3,821,978) | 65,228,878 |
| Total expenditures | <u>106,606,400</u> | <u>102,715,891</u> | <u>(3,890,509)</u> | <u>96,548,301</u> |
| Net change in fund balance | (7,231,716) | 306,398 | 7,538,114 | 2,549,041 |
| Fund balance | | | | |
| Beginning of year | 7,231,716 | 12,563,921 | 5,332,205 | 10,014,880 |
| End of year | <u>\$ -</u> | <u>\$ 12,870,319</u> | <u>\$ 12,870,319</u> | <u>\$ 12,563,921</u> |

| Medical Assistance to Indigent Persons | Final Budget | 2019 Actual | Variance | 2018 Actual |
|--|-------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Taxes | \$ 63,811,894 | \$ 64,856,390 | \$ 1,044,496 | \$ 61,017,874 |
| Interest | 33,963 | 684,183 | 650,220 | 139,774 |
| Other | 17,148,084 | 17,148,084 | - | 15,511,413 |
| Total revenues | <u>80,993,941</u> | <u>82,688,657</u> | <u>1,694,716</u> | <u>76,669,061</u> |
| Expenditures | | | | |
| Services and supplies | 82,166,944 | 82,142,025 | (24,919) | 75,568,238 |
| Net change in fund balance | (1,173,003) | 546,632 | 1,719,635 | 1,100,823 |
| Fund balance | | | | |
| Beginning of year | 1,173,003 | 1,173,003 | - | 72,180 |
| End of year | <u>\$ -</u> | <u>\$ 1,719,635</u> | <u>\$ 1,719,635</u> | <u>\$ 1,173,003</u> |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Emergency 9-1-1 System | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | |
| Taxes | \$ 2,321,688 | \$ 2,377,817 | \$ 56,129 | \$ 2,244,966 |
| Interest | 7,500 | 34,386 | 26,886 | 3,167 |
| Total revenues | <u>2,329,188</u> | <u>2,412,203</u> | <u>83,015</u> | <u>2,248,133</u> |
| Expenditures | | | | |
| Salaries and wages | 1,736,446 | 1,312,406 | (424,040) | 1,489,928 |
| Employee benefits | 805,851 | 712,847 | (93,004) | 702,372 |
| Services and supplies | 35,327 | 50,447 | 15,120 | 30,188 |
| Total expenditures | <u>2,577,624</u> | <u>2,075,700</u> | <u>(501,924)</u> | <u>2,222,488</u> |
| Net change in fund balance | (248,436) | 336,503 | 584,939 | 25,645 |
| Fund balance | | | | |
| Beginning of year | <u>431,604</u> | <u>469,822</u> | <u>38,218</u> | <u>444,177</u> |
| End of year | <u>\$ 183,168</u> | <u>\$ 806,325</u> | <u>\$ 623,157</u> | <u>\$ 469,822</u> |

| Tax Receiver | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|----------------|------------------|------------------|-------------------|
| Revenues | | | | |
| Interest | \$ 3,750 | \$ 4,141 | \$ 391 | \$ 14,086 |
| Expenditures | | | | |
| Services and supplies | 496,058 | 480,974 | (15,084) | 715,114 |
| Other financing uses | | | | |
| Transfers to other funds | - | - | - | 93,933 |
| Total expenditures and other financing uses | <u>496,058</u> | <u>480,974</u> | <u>(15,084)</u> | <u>809,047</u> |
| Net change in fund balance | (492,308) | (476,833) | 15,475 | (794,961) |
| Fund balance | | | | |
| Beginning of year | <u>492,308</u> | <u>488,780</u> | <u>(3,528)</u> | <u>1,283,741</u> |
| End of year | <u>\$ -</u> | <u>\$ 11,947</u> | <u>\$ 11,947</u> | <u>\$ 488,780</u> |

| County Donations | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Charges for services | \$ - | \$ - | \$ - | \$ 15,753 |
| Interest | 7,224 | 69,920 | 62,696 | 2,729 |
| Other | 178,000 | 191,977 | 13,977 | 388,351 |
| Total revenues | <u>185,224</u> | <u>261,897</u> | <u>76,673</u> | <u>406,833</u> |
| Expenditures | | | | |
| Services and supplies | 2,345,301 | 370,776 | (1,974,525) | 262,056 |
| Capital outlay | 8,325 | 8,325 | - | - |
| Total expenditures | <u>2,353,626</u> | <u>379,101</u> | <u>(1,974,525)</u> | <u>262,056</u> |
| Net change in fund balance | (2,168,402) | (117,204) | 2,051,198 | 144,777 |
| Fund balance | | | | |
| Beginning of year | <u>2,168,402</u> | <u>1,720,814</u> | <u>(447,588)</u> | <u>1,576,037</u> |
| End of year | <u>\$ -</u> | <u>\$ 1,603,610</u> | <u>\$ 1,603,610</u> | <u>\$ 1,720,814</u> |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Fire Prevention Bureau * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|--------------|----------------|--------------|----------------|
| Revenues | | | | |
| Charges for services | \$ 6,321,000 | \$ 6,799,197 | \$ 478,197 | \$ 6,447,352 |
| Interest | 42,360 | 336,106 | 293,746 | 22,074 |
| Other | - | 62,889 | 62,889 | 67,981 |
| Total revenues | 6,363,360 | 7,198,192 | 834,832 | 6,537,407 |
| Other financing sources | | | | |
| Transfers from other funds | 5,200,000 | 5,200,000 | - | 5,200,000 |
| Total revenues and other financing sources | 11,563,360 | 12,398,192 | 834,832 | 11,737,407 |
| Expenditures | | | | |
| Salaries and wages | 6,939,318 | 6,461,740 | (477,578) | 6,679,560 |
| Employee benefits | 3,124,470 | 2,548,026 | (576,444) | 2,643,628 |
| Services and supplies | 6,890,932 | 1,326,362 | (5,564,570) | 1,302,002 |
| Total expenditures | 16,954,720 | 10,336,128 | (6,618,592) | 10,625,190 |
| Other financing uses | | | | |
| Transfers to other funds | 136,000 | 132,600 | (3,400) | 148,300 |
| Total expenditures and other financing uses | 17,090,720 | 10,468,728 | (6,621,992) | 10,773,490 |
| Net change in fund balance | (5,527,360) | 1,929,464 | 7,456,824 | 963,917 |
| Fund balance | | | | |
| Beginning of year | 7,183,356 | 7,330,685 | 147,329 | 6,366,768 |
| End of year | \$ 1,655,996 | \$ 9,260,149 | \$ 7,604,153 | \$ 7,330,685 |

| County Licensing Applications * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---------------------------------|--------------|----------------|-----------|----------------|
| Revenues | | | | |
| Interest | 22,362 | 102,030 | 79,668 | 32,183 |
| Other financing uses | | | | |
| Transfers to other funds | 351,566 | 351,566 | - | 71,885 |
| Net change in fund balance | (329,204) | (249,536) | 79,668 | (39,702) |
| Fund balance | | | | |
| Beginning of year | 329,204 | 316,664 | (12,540) | 356,366 |
| End of year | \$ - | \$ 67,128 | \$ 67,128 | \$ 316,664 |

| Satellite Detention Center * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|--------------|----------------|--------------|----------------|
| Revenues | | | | |
| Interest | \$ 33,070 | \$ 222,768 | \$ 189,698 | \$ 46,430 |
| Other | - | 51 | 51 | 302 |
| Total revenues | 33,070 | 222,819 | 189,749 | 46,732 |
| Other financing sources | | | | |
| Transfers from other funds | 17,500,000 | 17,500,000 | - | 15,500,000 |
| Total revenues and other financing sources | 17,533,070 | 17,722,819 | 189,749 | 15,546,732 |
| Expenditures | | | | |
| Services and supplies | 6,774,393 | 5,539,030 | (1,235,363) | 4,259,874 |
| Capital outlay | 850,265 | 69,695 | (780,570) | 51,196 |
| Interest | 11,612,248 | 7,163,250 | (4,448,998) | 14,191,344 |
| Total expenditures | 19,236,906 | 12,771,975 | (6,464,931) | 18,502,414 |
| Other financing uses | | | | |
| Transfers to other funds | 2,714,250 | 2,714,250 | - | - |
| Total expenditures and other financing uses | 21,951,156 | 15,486,225 | (6,464,931) | 18,502,414 |
| Net change in fund balance | (4,418,086) | 2,236,594 | 6,654,680 | (2,955,682) |
| Fund balance | | | | |
| Beginning of year | 4,423,208 | 4,673,825 | 250,617 | 7,629,507 |
| End of year | \$ 5,122 | \$ 6,910,419 | \$ 6,905,297 | \$ 4,673,825 |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Special Improvement District Administration * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|-------------------|---------------------|-------------------|---------------------|
| Revenues | | | | |
| Charges for services | \$ 400,000 | \$ 583,812 | \$ 183,812 | \$ 604,322 |
| Interest | 3,653 | 39,969 | 36,316 | 386 |
| Other | - | 780 | 780 | - |
| Total revenues | <u>403,653</u> | <u>624,561</u> | <u>220,908</u> | <u>604,708</u> |
| Expenditures | | | | |
| Salaries and wages | 443,096 | 386,559 | (56,537) | 489,657 |
| Employee benefits | 199,226 | 167,393 | (31,833) | 178,401 |
| Services and supplies | 163,570 | - | (163,570) | - |
| Total expenditures | <u>805,892</u> | <u>553,952</u> | <u>(251,940)</u> | <u>668,058</u> |
| Other financing uses | | | | |
| Transfers to other funds | 23,800 | 17,000 | (6,800) | 22,000 |
| Total expenditures and other financing uses | <u>829,692</u> | <u>570,952</u> | <u>(258,740)</u> | <u>690,058</u> |
| Net change in fund balance | (426,039) | 53,609 | 479,648 | (85,350) |
| Fund balance | | | | |
| Beginning of year | 835,133 | 1,013,842 | 178,709 | 1,099,192 |
| End of year | <u>\$ 409,094</u> | <u>\$ 1,067,451</u> | <u>\$ 658,357</u> | <u>\$ 1,013,842</u> |

| Special Assessment Maintenance | Final Budget | 2019 Actual | Variance | 2018 Actual |
|--------------------------------|----------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Special assessments | \$ 537,955 | \$ 530,419 | \$ (7,536) | \$ 571,274 |
| Interest | 10,012 | 75,247 | 65,235 | 10,740 |
| Other | - | 13,319 | 13,319 | - |
| Total revenues | <u>547,967</u> | <u>618,985</u> | <u>71,018</u> | <u>582,014</u> |
| Expenditures | | | | |
| Services and supplies | 1,954,144 | 1,051,032 | (903,112) | 1,010,158 |
| Net change in fund balance | (1,406,177) | (432,047) | 974,130 | (428,144) |
| Fund balance | | | | |
| Beginning of year | 1,406,177 | 1,823,313 | 417,136 | 2,251,457 |
| End of year | <u>\$ -</u> | <u>\$ 1,391,266</u> | <u>\$ 1,391,266</u> | <u>\$ 1,823,313</u> |

| Veterinary Services | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|----------------|-------------------|-------------------|-------------------|
| Revenues | | | | |
| Charges for services | \$ 120,000 | \$ 125,120 | \$ 5,120 | \$ 129,430 |
| Interest | 380 | 6,478 | 6,098 | (270) |
| Other | 36,000 | 43,095 | 7,095 | 42,698 |
| Total revenues | <u>156,380</u> | <u>174,693</u> | <u>18,313</u> | <u>171,858</u> |
| Expenditures | | | | |
| Salaries and wages | 13,000 | 11,028 | (1,972) | 7,278 |
| Employee benefits | 345 | 292 | (53) | 193 |
| Services and supplies | 263,269 | 121,282 | (141,987) | 126,069 |
| Total expenditures | <u>276,614</u> | <u>132,602</u> | <u>(144,012)</u> | <u>133,540</u> |
| Net change in fund balance | (120,234) | 42,091 | 162,325 | 38,318 |
| Fund balance | | | | |
| Beginning of year | 120,234 | 129,717 | 9,483 | 91,399 |
| End of year | <u>\$ -</u> | <u>\$ 171,808</u> | <u>\$ 171,808</u> | <u>\$ 129,717</u> |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Justice Court Bail | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|-------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Charges for services | \$ 5,273,689 | \$ 4,389,157 | \$ (884,532) | \$ 6,702,585 |
| Interest | 17,456 | 176,276 | 158,820 | 49 |
| Total revenues | <u>5,291,145</u> | <u>4,565,433</u> | <u>(725,712)</u> | <u>6,702,634</u> |
| Expenditures | | | | |
| Services and supplies | 10,444,409 | 4,781,362 | (5,663,047) | 5,093,983 |
| Other financing uses | | | | |
| Transfers to other funds | - | - | - | 68,936 |
| Total expenditures and other financing uses | <u>10,444,409</u> | <u>4,781,362</u> | <u>(5,663,047)</u> | <u>5,162,919</u> |
| Net change in fund balance | (5,153,264) | (215,929) | 4,937,335 | 1,539,715 |
| Fund balance | | | | |
| Beginning of year | <u>5,153,264</u> | <u>4,338,263</u> | <u>(815,001)</u> | <u>2,798,548</u> |
| End of year | <u>\$ -</u> | <u>\$ 4,122,334</u> | <u>\$ 4,122,334</u> | <u>\$ 4,338,263</u> |

| Southern Nevada Area Communications Council | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Interest | \$ 14,318 | \$ 136,520 | \$ 122,202 | \$ 16,683 |
| Other | 2,452,441 | 2,625,068 | 172,627 | 2,515,139 |
| Total revenues | <u>2,466,759</u> | <u>2,761,588</u> | <u>294,829</u> | <u>2,531,822</u> |
| Expenditures | | | | |
| Salaries and wages | 318,100 | 316,742 | (1,358) | 300,435 |
| Employee benefits | 132,698 | 148,248 | 15,550 | 140,513 |
| Services and supplies | 1,246,580 | 1,238,366 | (8,214) | 932,617 |
| Capital outlay | 2,836,348 | 41,471 | (2,794,877) | 87,352 |
| Principal | 458,777 | 458,777 | - | 441,568 |
| Interest | 123,805 | 123,805 | - | 141,014 |
| Total expenditures | <u>5,116,308</u> | <u>2,327,409</u> | <u>(2,788,899)</u> | <u>2,043,499</u> |
| Other financing uses | | | | |
| Transfers to other funds | 13,600 | 13,600 | - | 17,600 |
| Total expenditures and other financing uses | <u>5,129,908</u> | <u>2,341,009</u> | <u>(2,788,899)</u> | <u>2,061,099</u> |
| Net change in fund balance | (2,663,149) | 420,579 | 3,083,728 | 470,723 |
| Fund balance | | | | |
| Beginning of year | <u>2,663,149</u> | <u>2,853,475</u> | <u>190,326</u> | <u>2,382,752</u> |
| End of year | <u>\$ -</u> | <u>\$ 3,274,054</u> | <u>\$ 3,274,054</u> | <u>\$ 2,853,475</u> |

| Court Collection Fees | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|-------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Charges for services | \$ 2,211,788 | \$ 2,434,040 | \$ 222,252 | \$ 2,336,136 |
| Interest | 35,883 | 332,089 | 296,206 | 18,253 |
| Other | 173,655 | 114,631 | (59,024) | 142,406 |
| Total revenues | <u>2,421,326</u> | <u>2,880,760</u> | <u>459,434</u> | <u>2,496,795</u> |
| Expenditures | | | | |
| Salaries and wages | 968,991 | 866,343 | (102,648) | 906,239 |
| Employee benefits | 359,914 | 341,491 | (18,423) | 348,012 |
| Services and supplies | 8,731,646 | 938,414 | (7,793,232) | 910,166 |
| Total expenditures | <u>10,060,551</u> | <u>2,146,248</u> | <u>(7,914,303)</u> | <u>2,164,417</u> |
| Other financing uses | | | | |
| Transfers to other funds | 44,200 | 40,800 | (3,400) | 57,200 |
| Total expenditures and other financing uses | <u>10,104,751</u> | <u>2,187,048</u> | <u>(7,917,703)</u> | <u>2,221,617</u> |
| Net change in fund balance | (7,683,425) | 693,712 | 8,377,137 | 275,178 |
| Fund balance | | | | |
| Beginning of year | <u>7,683,425</u> | <u>7,672,638</u> | <u>(10,787)</u> | <u>7,397,460</u> |
| End of year | <u>\$ -</u> | <u>\$ 8,366,350</u> | <u>\$ 8,366,350</u> | <u>\$ 7,672,638</u> |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| In-Transit * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|-----------------------------|--------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Licenses and permits | \$ - | \$ 19,441 | \$ 19,441 | \$ - |
| Charges for services | - | 179,769 | 179,769 | - |
| Interest | 232,180 | 975,695 | 743,515 | 687,584 |
| Other | - | 68,493 | 68,493 | 9,065 |
| Total revenues | <u>232,180</u> | <u>1,243,398</u> | <u>1,011,218</u> | <u>696,649</u> |
| Other financing uses | | | | |
| Transfers to other funds | 1,947,215 | 1,947,215 | - | 530,325 |
| Net change in fund balance | <u>(1,715,035)</u> | <u>(703,817)</u> | <u>1,011,218</u> | <u>166,324</u> |
| Fund balance | | | | |
| Beginning of year | <u>1,715,035</u> | <u>1,947,324</u> | <u>232,289</u> | <u>1,781,000</u> |
| End of year | <u>\$ -</u> | <u>\$ 1,243,507</u> | <u>\$ 1,243,507</u> | <u>\$ 1,947,324</u> |

| District Court Special Filing Fees | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|--------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ - | \$ - | \$ - | \$ 129 |
| Charges for services | 6,615,000 | 6,642,457 | 27,457 | 6,830,652 |
| Interest | 30,491 | 193,079 | 162,588 | 16,433 |
| Other | - | - | - | 6,267 |
| Total revenues | <u>6,645,491</u> | <u>6,835,536</u> | <u>190,045</u> | <u>6,853,481</u> |
| Expenditures | | | | |
| Salaries and wages | 4,043,390 | 4,278,750 | 235,360 | 4,080,398 |
| Employee benefits | 1,967,818 | 1,950,040 | (17,778) | 1,852,735 |
| Services and supplies | 3,376,784 | 1,346,845 | (2,029,939) | 1,043,486 |
| Capital outlay | 267,000 | 16,475 | (250,525) | 43,914 |
| Total expenditures | <u>9,654,992</u> | <u>7,592,110</u> | <u>(2,062,882)</u> | <u>7,020,533</u> |
| Other financing uses | | | | |
| Transfers to other funds | 282,200 | 207,400 | (74,800) | 264,000 |
| Total expenditures and other financing uses | <u>9,937,192</u> | <u>7,799,510</u> | <u>(2,137,682)</u> | <u>7,284,533</u> |
| Net change in fund balance | <u>(3,291,701)</u> | <u>(963,974)</u> | <u>2,327,727</u> | <u>(431,052)</u> |
| Fund balance | | | | |
| Beginning of year | <u>4,195,301</u> | <u>4,958,924</u> | <u>763,623</u> | <u>5,389,976</u> |
| End of year | <u>\$ 903,600</u> | <u>\$ 3,994,950</u> | <u>\$ 3,091,350</u> | <u>\$ 4,958,924</u> |

| Justice Court Special Filing Fees | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|--------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Charges for services | \$ 1,172,250 | \$ 1,825,194 | \$ 652,944 | \$ 843,023 |
| Interest | 9,703 | 78,634 | 68,931 | 15,062 |
| Total revenues | <u>1,181,953</u> | <u>1,903,828</u> | <u>721,875</u> | <u>858,085</u> |
| Expenditures | | | | |
| Salaries and wages | 396,637 | 259,359 | (137,278) | 365,357 |
| Employee benefits | 195,433 | 147,223 | (48,210) | 178,295 |
| Services and supplies | 2,489,078 | 447,111 | (2,041,967) | 442,595 |
| Total expenditures | <u>3,081,148</u> | <u>853,693</u> | <u>(2,227,455)</u> | <u>986,247</u> |
| Other financing uses | | | | |
| Transfers to other funds | 23,800 | 17,000 | (6,800) | 26,400 |
| Total expenditures and other financing uses | <u>3,104,948</u> | <u>870,693</u> | <u>(2,234,255)</u> | <u>1,012,647</u> |
| Net change in fund balance | <u>(1,922,995)</u> | <u>1,033,135</u> | <u>2,956,130</u> | <u>(154,562)</u> |
| Fund balance | | | | |
| Beginning of year | <u>1,922,995</u> | <u>1,403,936</u> | <u>(519,059)</u> | <u>1,558,498</u> |
| End of year | <u>\$ -</u> | <u>\$ 2,437,071</u> | <u>\$ 2,437,071</u> | <u>\$ 1,403,936</u> |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Crime Sales Tax Distribution | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|-------------------|-------------------|-------------|-------------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ 44,296,359 | \$ 44,296,359 | \$ - | \$ 41,254,376 |
| Interest | 30,132 | 30,132 | - | 1,992 |
| Total revenues | <u>44,326,491</u> | <u>44,326,491</u> | <u>-</u> | <u>41,256,368</u> |
| Expenditures | | | | |
| Services and supplies | 9,354,233 | 9,354,233 | - | 8,666,855 |
| Other financing uses | | | | |
| Transfers to other funds | 34,972,258 | 34,972,258 | - | 32,589,513 |
| Total expenditures and other financing uses | <u>44,326,491</u> | <u>44,326,491</u> | <u>-</u> | <u>41,256,368</u> |
| Net change in fund balance | - | - | - | - |
| Fund balance | | | | |
| Beginning of year | - | - | - | - |
| End of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

| LVMPS Crime Prevention Act Sales Tax | Final Budget | 2019 Actual | Variance | 2018 Actual |
|--|----------------------|----------------------|---------------------|----------------------|
| Revenues | | | | |
| Interest | \$ 85,000 | \$ 540,037 | \$ 455,037 | \$ (43,111) |
| Other financing sources | | | | |
| Transfers from other funds | 33,267,196 | 34,972,258 | 1,705,062 | 32,589,513 |
| Total revenues and other financing sources | <u>33,352,196</u> | <u>35,512,295</u> | <u>2,160,099</u> | <u>32,546,402</u> |
| Expenditures | | | | |
| Salaries and wages | 19,600,348 | 18,170,567 | (1,429,781) | 9,568,157 |
| Employee benefits | 11,547,313 | 11,011,075 | (536,238) | 5,535,665 |
| Services and supplies | 1,770,012 | 2,396,749 | 626,737 | 4,778,821 |
| Capital outlay | 96,000 | 94,190 | (1,810) | 3,296,914 |
| Total expenditures | <u>33,013,673</u> | <u>31,672,581</u> | <u>(1,341,092)</u> | <u>23,179,557</u> |
| Net change in fund balance | 338,523 | 3,839,714 | 3,501,191 | 9,366,845 |
| Fund balance | | | | |
| Beginning of year | 16,916,153 | 16,846,116 | (70,037) | 7,479,271 |
| End of year | <u>\$ 17,254,676</u> | <u>\$ 20,685,830</u> | <u>\$ 3,431,154</u> | <u>\$ 16,846,116</u> |

| Post-Employment Benefits Reserve* | Final Budget | 2019 Actual | Variance | 2018 Actual |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues | | | | |
| Interest | \$ 500,000 | \$ 5,893,618 | \$ 5,393,618 | \$ 51,040 |
| Other | 14,128,444 | 14,045,778 | (82,666) | 13,851,416 |
| Total revenues | <u>14,628,444</u> | <u>19,939,396</u> | <u>5,310,952</u> | <u>13,902,456</u> |
| Other financing sources | | | | |
| Transfers from other funds | 19,260,850 | 7,115,500 | (12,145,350) | 20,063,490 |
| Total revenues and other financing sources | <u>33,889,294</u> | <u>27,054,896</u> | <u>(6,834,398)</u> | <u>33,965,946</u> |
| Expenditures | | | | |
| Employee benefits | 14,744,740 | 14,514,720 | (230,020) | 815,765 |
| Services and supplies | 6,633,000 | 4,479,590 | (2,153,410) | 6,759,363 |
| Total expenditures | <u>21,377,740</u> | <u>18,994,310</u> | <u>(2,383,430)</u> | <u>7,575,128</u> |
| Net change in fund balance | 12,511,554 | 8,060,586 | (4,450,968) | 26,390,818 |
| Fund balance | | | | |
| Beginning of year | 139,608,644 | 137,811,567 | (1,797,077) | 111,420,749 |
| End of year | <u>\$ 152,120,198</u> | <u>\$ 145,872,153</u> | <u>\$ (6,248,045)</u> | <u>\$ 137,811,567</u> |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Clark County Fire Service District * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|--------------------------------------|----------------------|----------------------|---------------------|----------------------|
| Revenues | | | | |
| Taxes | \$ 70,285,600 | \$ 72,515,376 | \$ 2,229,776 | \$ 68,211,706 |
| Intergovernmental revenue | 54,212,691 | 56,711,208 | 2,498,517 | 53,198,386 |
| Total revenues | <u>124,498,291</u> | <u>129,226,584</u> | <u>4,728,293</u> | <u>121,410,092</u> |
| Other financing uses | | | | |
| Transfers to other funds | 125,304,390 | 125,304,390 | - | 120,385,115 |
| Net change in fund balance | (806,099) | 3,922,194 | 4,728,293 | 1,024,977 |
| Fund balance | | | | |
| Beginning of year | 23,439,724 | 25,904,430 | 2,464,706 | 24,879,453 |
| End of year | <u>\$ 22,633,625</u> | <u>\$ 29,826,624</u> | <u>\$ 7,192,999</u> | <u>\$ 25,904,430</u> |

| Bunkerville Town * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|------------------|-------------------|------------------|-------------------|
| Revenues | | | | |
| Taxes | \$ 4,622 | \$ 4,674 | \$ 52 | \$ 4,430 |
| Intergovernmental revenue | 607,218 | 611,506 | 4,288 | 589,697 |
| Total revenues | <u>611,840</u> | <u>616,180</u> | <u>4,340</u> | <u>594,127</u> |
| Other financing uses | | | | |
| Transfers to other funds | 620,880 | 613,440 | (7,440) | 587,750 |
| Net change in fund balance | (9,040) | 2,740 | 11,780 | 6,377 |
| Fund balance | | | | |
| Beginning of year | 93,474 | 102,819 | 9,345 | 96,442 |
| End of year | <u>\$ 84,434</u> | <u>\$ 105,559</u> | <u>\$ 21,125</u> | <u>\$ 102,819</u> |

| Enterprise Town * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|---------------------|----------------------|---------------------|---------------------|
| Revenues | | | | |
| Taxes | \$ 14,863,373 | \$ 15,029,519 | \$ 166,146 | \$ 13,835,580 |
| Licenses and permits | 677,403 | 690,977 | 13,574 | 682,865 |
| Intergovernmental revenue | 5,231,886 | 5,858,625 | 626,739 | 5,298,016 |
| Other | - | - | - | 252,715 |
| Total revenues | <u>20,772,662</u> | <u>21,579,121</u> | <u>806,459</u> | <u>20,069,176</u> |
| Other financing uses | | | | |
| Transfers to other funds | 19,637,710 | 19,637,710 | - | 18,353,000 |
| Total other financing uses | <u>19,637,710</u> | <u>19,637,710</u> | <u>-</u> | <u>18,353,000</u> |
| Net change in fund balance | 1,134,952 | 1,941,411 | 806,459 | 1,716,176 |
| Fund balance | | | | |
| Beginning of year | 7,925,678 | 8,887,961 | 962,283 | 7,171,785 |
| End of year | <u>\$ 9,060,630</u> | <u>\$ 10,829,372</u> | <u>\$ 1,768,742</u> | <u>\$ 8,887,961</u> |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Indian Springs Town * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|-----------------|----------------|-------------------|----------------|
| Revenues | | | | |
| Taxes | \$ 1,903 | \$ 1,850 | \$ (53) | \$ 1,845 |
| Licenses and permits | 7,582 | 2,490 | (5,092) | 2,550 |
| Total revenues | <u>9,485</u> | <u>4,340</u> | <u>(5,145)</u> | <u>4,395</u> |
| Other financing uses | | | | |
| Transfers to other funds | 8,500 | 4,100 | (4,400) | 4,105 |
| Net change in fund balance | <u>985</u> | <u>240</u> | <u>(745)</u> | <u>290</u> |
| Fund balance | | | | |
| Beginning of year | <u>4,631</u> | <u>339</u> | <u>(4,292)</u> | <u>49</u> |
| End of year | <u>\$ 5,616</u> | <u>\$ 579</u> | <u>\$ (5,037)</u> | <u>\$ 339</u> |

| Laughlin Town | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Taxes | \$ 2,881,242 | \$ 2,856,238 | \$ (25,004) | \$ 2,724,594 |
| Licenses and permits | 1,242,480 | 1,114,890 | (127,590) | 1,073,280 |
| Intergovernmental revenue | 8,060,065 | 8,477,644 | 417,579 | 7,918,510 |
| Charges for services | - | 53,156 | 53,156 | - |
| Interest | 22,000 | 251,332 | 229,332 | 9,791 |
| Other | - | 58,077 | 58,077 | 56,066 |
| Total revenues | <u>12,205,787</u> | <u>12,811,337</u> | <u>605,550</u> | <u>11,782,241</u> |
| Expenditures | | | | |
| Salaries and wages | 5,428,073 | 5,405,827 | (22,246) | 5,265,973 |
| Employee benefits | 2,453,001 | 2,350,842 | (102,159) | 2,319,946 |
| Services and supplies | 1,259,617 | 1,088,636 | (170,981) | 946,143 |
| Total expenditures | <u>9,140,691</u> | <u>8,845,305</u> | <u>(295,386)</u> | <u>8,532,062</u> |
| Other financing uses | | | | |
| Transfers to other funds | 5,675,400 | 3,171,100 | (2,504,300) | 3,009,900 |
| Total expenditures and other financing uses | <u>14,816,091</u> | <u>12,016,405</u> | <u>(2,799,686)</u> | <u>11,541,962</u> |
| Net change in fund balance | <u>(2,610,304)</u> | <u>794,932</u> | <u>3,405,236</u> | <u>240,279</u> |
| Fund balance | | | | |
| Beginning of year | <u>5,195,239</u> | <u>7,022,658</u> | <u>1,827,419</u> | <u>6,782,379</u> |
| End of year | <u>\$ 2,584,935</u> | <u>\$ 7,817,590</u> | <u>\$ 5,232,655</u> | <u>\$ 7,022,658</u> |

| Moapa Town * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|----------------|-----------------|-----------------|-----------------|
| Revenues | | | | |
| Taxes | \$ 47,398 | \$ 43,464 | \$ (3,934) | \$ 45,023 |
| Licenses and permits | 5,480 | 6,720 | 1,240 | 7,230 |
| Total revenues | <u>52,878</u> | <u>50,184</u> | <u>(2,694)</u> | <u>52,253</u> |
| Expenditures | | | | |
| Salaries and wages | 20,664 | 18,490 | (2,174) | 18,197 |
| Employee benefits | 557 | 490 | (67) | 482 |
| Services and supplies | 3,000 | 1,942 | (1,058) | 2,751 |
| Total expenditures | <u>24,221</u> | <u>20,922</u> | <u>(3,299)</u> | <u>21,430</u> |
| Other financing uses | | | | |
| Transfers to other funds | 32,990 | 29,145 | (3,845) | 38,027 |
| Total expenditures and other financing uses | <u>57,211</u> | <u>50,067</u> | <u>(7,144)</u> | <u>59,457</u> |
| Net change in fund balance | <u>(4,333)</u> | <u>117</u> | <u>4,450</u> | <u>(7,204)</u> |
| Fund balance | | | | |
| Beginning of year | <u>4,333</u> | <u>2,061</u> | <u>(2,272)</u> | <u>9,265</u> |
| End of year | <u>\$ -</u> | <u>\$ 2,178</u> | <u>\$ 2,178</u> | <u>\$ 2,061</u> |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Moapa Valley Town * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|-------------------|-------------------|-----------------|-------------------|
| Revenues | | | | |
| Taxes | \$ 28,701 | \$ 31,369 | \$ 2,668 | \$ 29,668 |
| Intergovernmental revenue | 833,126 | 840,101 | 6,975 | 802,608 |
| Total revenues | <u>861,827</u> | <u>871,470</u> | <u>9,643</u> | <u>832,276</u> |
| Other financing uses | | | | |
| Transfers to other funds | 878,800 | 878,800 | - | 845,000 |
| Net change in fund balance | <u>(16,973)</u> | <u>(7,330)</u> | <u>9,643</u> | <u>(12,724)</u> |
| Fund balance | | | | |
| Beginning of year | 174,595 | 169,992 | (4,603) | 182,716 |
| End of year | <u>\$ 157,622</u> | <u>\$ 162,662</u> | <u>\$ 5,040</u> | <u>\$ 169,992</u> |

| Moapa Valley Fire District | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ 919,037 | \$ 924,978 | \$ 5,941 | \$ 888,226 |
| Charges for services | - | - | - | 27,293 |
| Interest | 21,131 | 223,179 | 202,048 | 11,014 |
| Other | - | - | - | 1,353 |
| Total revenues | <u>940,168</u> | <u>1,148,157</u> | <u>207,989</u> | <u>927,886</u> |
| Expenditures | | | | |
| Salaries and wages | 110,000 | 57,862 | (52,138) | 76,966 |
| Employee benefits | 42,000 | 14,229 | (27,771) | 24,642 |
| Services and supplies | 1,752,626 | 354,579 | (1,398,047) | 281,232 |
| Capital outlay | - | 329,381 | 329,381 | 516,129 |
| Total expenditures | <u>1,904,626</u> | <u>756,051</u> | <u>(1,148,575)</u> | <u>898,969</u> |
| Net change in fund balance | <u>(964,458)</u> | <u>392,106</u> | <u>1,356,564</u> | <u>28,917</u> |
| Fund balance | | | | |
| Beginning of year | 5,035,940 | 5,066,034 | 30,094 | 5,037,117 |
| End of year | <u>\$ 4,071,482</u> | <u>\$ 5,458,140</u> | <u>\$ 1,386,658</u> | <u>\$ 5,066,034</u> |

| Mt. Charleston Town * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|--------------|-----------------|-----------------|----------------|
| Revenues | | | | |
| Taxes | \$ 7,608 | \$ 7,388 | \$ (220) | \$ 7,302 |
| Licenses and permits | 1,500 | 1,350 | (150) | 1,800 |
| Total revenues | <u>9,108</u> | <u>8,738</u> | <u>(370)</u> | <u>9,102</u> |
| Other financing uses | | | | |
| Transfers to other funds | 9,108 | 8,000 | (1,108) | 9,975 |
| Net change in fund balance | <u>-</u> | <u>738</u> | <u>738</u> | <u>(873)</u> |
| Fund balance | | | | |
| Beginning of year | - | 392 | 392 | 1,265 |
| End of year | <u>\$ -</u> | <u>\$ 1,130</u> | <u>\$ 1,130</u> | <u>\$ 392</u> |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Mt. Charleston Fire District | Final Budget | 2019 Actual | Variance | 2018 Actual |
|--|------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Taxes | \$ 338,014 | \$ 328,274 | \$ (9,740) | \$ 324,504 |
| Intergovernmental revenue | 175,016 | 203,106 | 28,090 | 197,657 |
| Interest | 5,770 | 62,211 | 56,441 | 5,955 |
| Other | - | 26,980 | 26,980 | 672 |
| Total revenues | <u>518,800</u> | <u>620,571</u> | <u>101,771</u> | <u>528,788</u> |
| Other financing sources | | | | |
| Transfers from other funds | 725,000 | 725,000 | - | 725,000 |
| Total revenues and other financing sources | <u>1,243,800</u> | <u>1,345,571</u> | <u>101,771</u> | <u>1,253,788</u> |
| Expenditures | | | | |
| Salaries and wages | 562,365 | 652,422 | 90,057 | 558,562 |
| Employee benefits | 288,307 | 349,936 | 61,629 | 282,039 |
| Services and supplies | 1,248,704 | 190,361 | (1,058,343) | 264,599 |
| Capital outlay | 200,000 | - | (200,000) | - |
| Total expenditures | <u>2,299,376</u> | <u>1,192,719</u> | <u>(1,106,657)</u> | <u>1,105,200</u> |
| Net change in fund balance | (1,055,576) | 152,852 | 1,208,428 | 148,588 |
| Fund balance | | | | |
| Beginning of year | <u>1,055,576</u> | <u>1,526,434</u> | <u>470,858</u> | <u>1,377,846</u> |
| End of year | <u>\$ -</u> | <u>\$ 1,679,286</u> | <u>\$ 1,679,286</u> | <u>\$ 1,526,434</u> |

| Paradise Town * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|-----------------------------|----------------------|----------------------|---------------------|----------------------|
| Revenues | | | | |
| Taxes | \$ 23,733,853 | \$ 25,020,430 | \$ 1,286,577 | \$ 23,974,109 |
| Licenses and permits | 7,299,710 | 6,898,277 | (401,433) | 6,672,095 |
| Intergovernmental revenue | 78,401,082 | 79,915,495 | 1,514,413 | 75,974,700 |
| Other | - | - | - | 252,898 |
| Total revenues | <u>109,434,645</u> | <u>111,834,202</u> | <u>2,399,557</u> | <u>106,873,802</u> |
| Other financing uses | | | | |
| Transfers to other funds | 111,259,200 | 111,259,200 | - | 106,980,000 |
| Total other financing uses | <u>111,259,200</u> | <u>111,259,200</u> | <u>-</u> | <u>106,980,000</u> |
| Net change in fund balance | (1,824,555) | 575,002 | 2,399,557 | (106,198) |
| Fund balance | | | | |
| Beginning of year | <u>25,485,068</u> | <u>25,602,176</u> | <u>117,108</u> | <u>25,708,374</u> |
| End of year | <u>\$ 23,660,513</u> | <u>\$ 26,177,178</u> | <u>\$ 2,516,665</u> | <u>\$ 25,602,176</u> |

| Searchlight Town * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|-----------------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | |
| Taxes | \$ 6,141 | \$ 5,857 | \$ (284) | \$ 5,656 |
| Licenses and permits | 17,660 | 15,930 | (1,730) | 16,979 |
| Intergovernmental revenue | 420,688 | 418,937 | (1,751) | 400,474 |
| Total revenues | <u>444,489</u> | <u>440,724</u> | <u>(3,765)</u> | <u>423,109</u> |
| Other financing uses | | | | |
| Transfers to other funds | 454,314 | 430,580 | (23,734) | 422,209 |
| Net change in fund balance | (9,825) | 10,144 | 19,969 | 900 |
| Fund balance | | | | |
| Beginning of year | <u>61,702</u> | <u>67,190</u> | <u>5,488</u> | <u>66,290</u> |
| End of year | <u>\$ 51,877</u> | <u>\$ 77,334</u> | <u>\$ 25,457</u> | <u>\$ 67,190</u> |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Spring Valley Town * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|----------------------|----------------------|---------------------|----------------------|
| Revenues | | | | |
| Taxes | \$ 12,171,932 | \$ 12,207,751 | \$ 35,819 | \$ 11,309,925 |
| Licenses and permits | 217,026 | 228,413 | 11,387 | 219,159 |
| Intergovernmental revenue | 24,343,037 | 26,523,301 | 2,180,264 | 24,402,839 |
| Other | - | - | - | 282,293 |
| Total revenues | <u>36,731,995</u> | <u>38,959,465</u> | <u>2,227,470</u> | <u>36,214,216</u> |
| Other financing uses | | | | |
| Transfers to other funds | 35,792,570 | 35,792,570 | - | 33,451,000 |
| Net change in fund balance | 939,425 | 3,166,895 | 2,227,470 | 2,763,216 |
| Fund balance | | | | |
| Beginning of year | 15,178,153 | 16,444,803 | 1,266,650 | 13,681,587 |
| End of year | <u>\$ 16,117,578</u> | <u>\$ 19,611,698</u> | <u>\$ 3,494,120</u> | <u>\$ 16,444,803</u> |

| Summerlin Town * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Taxes | \$ 4,741,726 | \$ 4,814,138 | \$ 72,412 | \$ 4,385,799 |
| Licenses and permits | 586,140 | 487,350 | (98,790) | 390,330 |
| Intergovernmental revenue | 174,679 | 191,963 | 17,284 | 176,021 |
| Total revenues | <u>5,502,545</u> | <u>5,493,451</u> | <u>(9,094)</u> | <u>4,952,150</u> |
| Other financing uses | | | | |
| Transfers to other funds | 4,736,880 | 4,736,880 | - | 4,644,000 |
| Net change in fund balance | 765,665 | 756,571 | (9,094) | 308,150 |
| Fund balance | | | | |
| Beginning of year | 2,434,427 | 2,306,543 | (127,884) | 1,998,393 |
| End of year | <u>\$ 3,200,092</u> | <u>\$ 3,063,114</u> | <u>\$ (136,978)</u> | <u>\$ 2,306,543</u> |

| Sunrise Manor Town * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Taxes | \$ 4,627,315 | \$ 4,666,966 | \$ 39,651 | \$ 4,413,177 |
| Licenses and permits | 1,098,660 | 965,244 | (133,416) | 868,566 |
| Intergovernmental revenue | 12,002,746 | 12,891,686 | 888,940 | 11,967,375 |
| Other | - | - | - | 274,444 |
| Total revenues | <u>17,728,721</u> | <u>18,523,896</u> | <u>795,175</u> | <u>17,523,562</u> |
| Other financing uses | | | | |
| Transfers to other funds | 17,672,040 | 17,672,040 | - | 16,363,000 |
| Net change in fund balance | 56,681 | 851,856 | 795,175 | 1,160,562 |
| Fund balance | | | | |
| Beginning of year | 6,720,625 | 7,130,458 | 409,833 | 5,969,896 |
| End of year | <u>\$ 6,777,306</u> | <u>\$ 7,982,314</u> | <u>\$ 1,205,008</u> | <u>\$ 7,130,458</u> |

Clark County, Nevada
Special Revenue Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Whitney Town * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | |
| Taxes | \$ 1,180,814 | \$ 1,179,878 | \$ (936) | \$ 1,121,659 |
| Licenses and permits | 63,140 | 47,880 | (15,260) | 51,690 |
| Intergovernmental revenue | 1,003,328 | 1,102,499 | 99,171 | 1,008,895 |
| Other | - | - | - | 58,030 |
| Total revenues | <u>2,247,282</u> | <u>2,330,257</u> | <u>82,975</u> | <u>2,240,274</u> |
| Other financing uses | | | | |
| Transfers to other funds | <u>2,275,520</u> | <u>2,275,520</u> | - | <u>2,188,000</u> |
| Net change in fund balance | (28,238) | 54,737 | 82,975 | 52,274 |
| Fund balance | | | | |
| Beginning of year | <u>350,696</u> | <u>426,289</u> | <u>75,593</u> | <u>374,015</u> |
| End of year | <u>\$ 322,458</u> | <u>\$ 481,026</u> | <u>\$ 158,568</u> | <u>\$ 426,289</u> |

| Winchester Town * | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Taxes | \$ 2,440,234 | \$ 2,911,953 | \$ 471,719 | \$ 2,847,874 |
| Licenses and permits | 481,280 | 437,190 | (44,090) | 473,980 |
| Intergovernmental revenue | 14,446,906 | 15,431,811 | 984,905 | 14,154,713 |
| Other | - | - | - | 43,167 |
| Total revenues | <u>17,368,420</u> | <u>18,780,954</u> | <u>1,412,534</u> | <u>17,519,734</u> |
| Other financing uses | | | | |
| Transfers to other funds | <u>17,355,520</u> | <u>17,355,520</u> | - | <u>16,688,000</u> |
| Net change in fund balance | 12,900 | 1,425,434 | 1,412,534 | 831,734 |
| Fund balance | | | | |
| Beginning of year | <u>5,394,550</u> | <u>6,006,889</u> | <u>612,339</u> | <u>5,175,155</u> |
| End of year | <u>\$ 5,407,450</u> | <u>\$ 7,432,323</u> | <u>\$ 2,024,873</u> | <u>\$ 6,006,889</u> |