

#### MAJOR GOVERNMENTAL FUNDS

This section is intended to report the reconciliation of the major fund balance sheets and statement of revenues, expenditures, and changes in fund balance reported on a budgetary basis to the major fund balance sheet and statement of revenues, expenditures, and changes in fund balance reported on a modified accrual basis. Major funds that do not require such a reconciliation are intentionally omitted. Additionally, this section provides additional budgetary comparison schedules of the general fund.

Clark County, Nevada  
 Reconciliation of General Fund (Budgetary Basis) to General Fund (Modified Accrual Basis)  
 Balance Sheet  
 June 30, 2020

	General Fund Budgetary Basis	Internally Reported Special Revenue Funds	Eliminations	General Fund Modified Accrual Basis
<b>Assets</b>				
Cash and investments				
In custody of the County Treasurer	\$ 312,544,652	\$ 414,778,914	\$ -	\$ 727,323,566
In custody of other officials	990,290	2,238,675	-	3,228,965
Accounts receivable	17,138,671	1,426,922	-	18,565,593
Interest receivable	1,349,484	1,231,017	-	2,580,501
Taxes receivable, delinquent	7,070,967	2,468,575	-	9,539,542
Penalties receivable on delinquent taxes	14,453,672	-	-	14,453,672
Due from other funds	24,127,496	943,043	6,033,094	19,037,445
Due from other governmental units	64,032,324	86,243,525	-	150,275,849
Total assets	<u>\$ 441,707,556</u>	<u>\$ 509,330,671</u>	<u>\$ 6,033,094</u>	<u>\$ 945,005,133</u>
<b>Liabilities</b>				
Accounts payable	\$ 42,055,026	\$ 3,864,366	\$ -	\$ 45,919,392
Accrued payroll	19,135,149	9,033,590	-	28,168,739
Due to other funds	51,032,422	110,001,405	6,033,094	155,000,733
Due to other governmental units	11,538,608	65,263,050	-	76,801,658
Unearned revenue and other liabilities	7,282	1,576,040	-	1,583,322
Total liabilities	<u>123,768,487</u>	<u>189,738,451</u>	<u>6,033,094</u>	<u>307,473,844</u>
<b>Deferred Inflows of Resources</b>				
Unavailable grant revenue	-	39,712	-	39,712
Unavailable property taxes	19,511,628	2,103,628	-	21,615,256
Unavailable other revenue	37,531	561,675	-	599,206
Total deferred inflows of resources	<u>19,549,159</u>	<u>2,705,015</u>	<u>-</u>	<u>22,254,174</u>
<b>Fund Balances</b>				
Restricted	-	102,683,578	-	102,683,578
Committed	-	4,212,876	-	4,212,876
Assigned	-	209,990,751	-	209,990,751
Unassigned	298,389,910	-	-	298,389,910
Total fund balances	<u>298,389,910</u>	<u>316,887,205</u>	<u>-</u>	<u>615,277,115</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 441,707,556</u>	<u>\$ 509,330,671</u>	<u>\$ 6,033,094</u>	<u>\$ 945,005,133</u>

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2020  
(With comparative totals for June 30, 2019)

	Detention Services	Master Transportation Plan	Court Education Program	Citizen Review Board Administration	Federal Nuclear Waste Grant
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 43,029,646	\$ 117,416,248	\$ 13,583,004	\$ 28,696	\$ 212,861
In custody of other officials	2,238,475	-	200	-	-
Accounts receivable	764,710	-	-	-	-
Interest receivable	152,402	416,307	48,164	102	755
Taxes receivable, delinquent	-	-	-	-	-
Due from other funds	384,678	-	14,006	-	-
Due from other governmental units	15,514	56,648,814	275,329	-	-
Total assets	<u>\$ 46,585,425</u>	<u>\$ 174,481,369</u>	<u>\$ 13,920,703</u>	<u>\$ 28,798</u>	<u>\$ 213,616</u>
<b>Liabilities</b>					
Accounts payable	\$ 3,431,354	\$ 90,614	\$ 167,952	\$ 17	\$ 1,028
Accrued payroll	8,549,046	-	37,205	4,729	-
Due to other funds	-	109,127,705	-	-	-
Due to other governmental units	-	65,263,050	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>11,980,400</u>	<u>174,481,369</u>	<u>205,157</u>	<u>4,746</u>	<u>1,028</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	39,712	-	-
Unavailable property taxes	-	-	-	-	-
Unavailable other revenue	561,675	-	-	-	-
Total deferred inflows of resources	<u>561,675</u>	<u>-</u>	<u>39,712</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	2,303,416	-	-	-	-
Committed	-	-	-	-	-
Assigned	31,739,934	-	13,675,834	24,052	212,588
Total fund balances	<u>34,043,350</u>	<u>-</u>	<u>13,675,834</u>	<u>24,052</u>	<u>212,588</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 46,585,425</u>	<u>\$ 174,481,369</u>	<u>\$ 13,920,703</u>	<u>\$ 28,798</u>	<u>\$ 213,616</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Technology Fees	Fire Prevention Bureau	County Licensing Applications	Satellite Detention Center	Special Improvement District Administration
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 4,302,616	\$ 11,082,446	\$ 1,191,450	\$ -	\$ 1,099,555
In custody of other officials	-	-	-	-	-
Accounts receivable	-	89	-	-	-
Interest receivable	15,257	39,297	4,225	-	3,899
Taxes receivable, delinquent	-	-	-	-	-
Due from other funds	12,630	430,804	-	-	14,875
Due from other governmental units	-	-	-	-	-
Total assets	<u>\$ 4,330,503</u>	<u>\$ 11,552,636</u>	<u>\$ 1,195,675</u>	<u>\$ -</u>	<u>\$ 1,118,329</u>
<b>Liabilities</b>					
Accounts payable	\$ 96,011	\$ 39,435	\$ -	\$ -	\$ 7,765
Accrued payroll	35,603	388,027	-	-	18,620
Due to other funds	193	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	332,319	1,077,347	-	-
Total liabilities	<u>131,807</u>	<u>759,781</u>	<u>1,077,347</u>	<u>-</u>	<u>26,385</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	-	-
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	3,347,191	-	-	-	-
Committed	-	-	-	-	-
Assigned	851,505	10,792,855	118,328	-	1,091,944
Total fund balances	<u>4,198,696</u>	<u>10,792,855</u>	<u>118,328</u>	<u>-</u>	<u>1,091,944</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,330,503</u>	<u>\$ 11,552,636</u>	<u>\$ 1,195,675</u>	<u>\$ -</u>	<u>\$ 1,118,329</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	In-Transit	Bunkerville Town	Clark County Fire Service District	Post- Employment Benefits Reserve	Enterprise Town
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 1,215,596	\$ 911	\$ 23,411,418	\$ 154,251,655	\$ 8,935,518
In custody of other officials	-	-	-	-	-
Accounts receivable	641,114	-	-	21,009	-
Interest receivable	3,652	-	-	546,957	-
Taxes receivable, delinquent	-	81	1,292,852	-	240,646
Due from other funds	86,050	-	-	-	-
Due from other governmental units	-	89,371	8,289,596	-	856,242
Total assets	<u>\$ 1,946,412</u>	<u>\$ 90,363</u>	<u>\$ 32,993,866</u>	<u>\$ 154,819,621</u>	<u>\$ 10,032,406</u>
<b>Liabilities</b>					
Accounts payable	\$ 19,565	\$ -	\$ -	\$ 10,000	\$ -
Accrued payroll	-	-	-	-	-
Due to other funds	873,507	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	166,374	-	-	-	-
Total liabilities	<u>1,059,446</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	75	1,102,797	-	207,659
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>75</u>	<u>1,102,797</u>	<u>-</u>	<u>207,659</u>
<b>Fund Balances</b>					
Restricted	-	90,288	31,891,069	-	9,824,747
Committed	-	-	-	4,212,876	-
Assigned	886,966	-	-	150,596,745	-
Total fund balances	<u>886,966</u>	<u>90,288</u>	<u>31,891,069</u>	<u>154,809,621</u>	<u>9,824,747</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,946,412</u>	<u>\$ 90,363</u>	<u>\$ 32,993,866</u>	<u>\$ 154,819,621</u>	<u>\$ 10,032,406</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Indian Springs Town	Moapa Town	Moapa Valley Town	Mt. Charleston Town	Paradise Town
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 103	\$ 6,310	\$ 2,421	\$ 1,148	\$ 9,210,279
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	-	-	-	-	-
Taxes receivable, delinquent	204	1,274	833	860	537,623
Due from other funds	-	-	-	-	-
Due from other governmental units	-	-	122,782	-	11,679,622
Total assets	<u>\$ 307</u>	<u>\$ 7,584</u>	<u>\$ 126,036</u>	<u>\$ 2,008</u>	<u>\$ 21,427,524</u>
<b>Liabilities</b>					
Accounts payable	\$ -	\$ 625	\$ -	\$ -	\$ -
Accrued payroll	-	360	-	-	-
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>-</u>	<u>985</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	201	1,135	730	741	471,165
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>201</u>	<u>1,135</u>	<u>730</u>	<u>741</u>	<u>471,165</u>
<b>Fund Balances</b>					
Restricted	106	5,464	125,306	1,267	20,956,359
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Total fund balances	<u>106</u>	<u>5,464</u>	<u>125,306</u>	<u>1,267</u>	<u>20,956,359</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 307</u>	<u>\$ 7,584</u>	<u>\$ 126,036</u>	<u>\$ 2,008</u>	<u>\$ 21,427,524</u>

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Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Searchlight Town	Spring Valley Town	Summerlin Town	Sunrise Manor Town	Whitney Town
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 653	\$ 12,752,523	\$ 3,120,477	\$ 5,516,098	\$ 239,005
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	-	-	-	-	-
Taxes receivable, delinquent	236	202,304	30,594	99,794	14,675
Due from other funds	-	-	-	-	-
Due from other governmental units	61,228	3,876,372	28,055	1,884,116	161,130
Total assets	<u>\$ 62,117</u>	<u>\$ 16,831,199</u>	<u>\$ 3,179,126</u>	<u>\$ 7,500,008</u>	<u>\$ 414,810</u>
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	225	161,030	20,810	85,019	12,037
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>225</u>	<u>161,030</u>	<u>20,810</u>	<u>85,019</u>	<u>12,037</u>
<b>Fund Balances</b>					
Restricted	61,892	16,670,169	3,158,316	7,414,989	402,773
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Total fund balances	<u>61,892</u>	<u>16,670,169</u>	<u>3,158,316</u>	<u>7,414,989</u>	<u>402,773</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 62,117</u>	<u>\$ 16,831,199</u>	<u>\$ 3,179,126</u>	<u>\$ 7,500,008</u>	<u>\$ 414,810</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Balance Sheet  
June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Winchester Town	Totals	
		2020	2019
<b>Assets</b>			
Cash and investments			
In custody of the County Treasurer	\$ 4,168,277	\$ 414,778,914	\$ 432,185,447
In custody of other officials	-	2,238,675	2,707,513
Accounts receivable	-	1,426,922	1,700,655
Interest receivable	-	1,231,017	2,005,260
Taxes receivable, delinquent	46,599	2,468,575	1,996,247
Due from other funds	-	943,043	5,753
Due from other governmental units	2,255,354	86,243,525	115,307,259
Total assets	<u>\$ 6,470,230</u>	<u>\$ 509,330,671</u>	<u>\$ 555,908,134</u>
<b>Liabilities</b>			
Accounts payable	\$ -	\$ 3,864,366	\$ 4,627,489
Accrued payroll	-	9,033,590	8,071,667
Due to other funds	-	110,001,405	133,965,252
Due to other governmental units	-	65,263,050	91,561,384
Unearned revenue and other liabilities	-	1,576,040	2,062,339
Total liabilities	<u>-</u>	<u>189,738,451</u>	<u>240,288,131</u>
<b>Deferred Inflows of Resources</b>			
Unavailable grant revenue	-	39,712	-
Unavailable property taxes	40,004	2,103,628	1,537,738
Unavailable other revenue	-	561,675	920,250
Total deferred inflows	<u>40,004</u>	<u>2,705,015</u>	<u>2,457,988</u>
<b>Fund Balances</b>			
Restricted	6,430,226	102,683,578	110,348,995
Committed	-	4,212,876	1,327,756
Assigned	-	209,990,751	201,485,264
Total fund balances	<u>6,430,226</u>	<u>316,887,205</u>	<u>313,162,015</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,470,230</u>	<u>\$ 509,330,671</u>	<u>\$ 555,908,134</u>



Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for June 30, 2019)

	Detention Services	Master Transportation Plan	Court Education Program	Citizen Review Board Administration	Federal Nuclear Waste Grant
<b>Revenues</b>					
Taxes	\$ -	\$ 48,887,028	\$ -	\$ -	\$ -
Licenses and permits	-	24,236,473	-	-	-
Intergovernmental revenue:					
Consolidated tax	-	-	-	-	-
Other	-	387,982,451	1,062,434	106,760	-
Charges for services	6,304,853	-	2,000,325	-	-
Interest	1,695,205	3,878,594	536,059	1,452	8,385
Other	3,713,831	-	17,490	-	-
Total revenues	<u>11,713,889</u>	<u>464,984,546</u>	<u>3,616,308</u>	<u>108,212</u>	<u>8,385</u>
<b>Expenditures</b>					
Current					
Salaries and wages	135,843,744	-	598,379	222,894	-
Employee benefits	59,392,674	-	250,744	50,402	-
Services and supplies	47,319,454	320,298,550	1,414,238	17,406	5,800
Capital outlay	2,116,641	-	-	-	-
Debt service					
Interest	-	-	-	-	-
Total expenditures	<u>244,672,513</u>	<u>320,298,550</u>	<u>2,263,361</u>	<u>290,702</u>	<u>5,800</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(232,958,624)</u>	<u>144,685,996</u>	<u>1,352,947</u>	<u>(182,490)</u>	<u>2,585</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	255,971,319	-	-	159,633	-
Transfers to other funds	(16,738,677)	(144,685,996)	-	-	-
Total other financing sources (uses)	<u>239,232,642</u>	<u>(144,685,996)</u>	<u>-</u>	<u>159,633</u>	<u>-</u>
Net change in fund balances	6,274,018	-	1,352,947	(22,857)	2,585
<b>Fund Balance</b>					
Beginning of year	<u>27,769,332</u>	<u>-</u>	<u>12,322,887</u>	<u>46,909</u>	<u>210,003</u>
End of year	<u>\$ 34,043,350</u>	<u>\$ -</u>	<u>\$ 13,675,834</u>	<u>\$ 24,052</u>	<u>\$ 212,588</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Technology Fees	Fire Prevention Bureau	County Licensing Applications	Satellite Detention Center	Special Improvement District Administration
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental revenue:					
Consolidated tax	-	-	-	-	-
Other	-	-	-	-	-
Charges for services	1,625	6,114,875	-	-	464,809
Interest	147,705	431,184	59,298	-	38,911
Other	105	5,412	-	-	-
Total revenues	<u>149,435</u>	<u>6,551,471</u>	<u>59,298</u>	<u>-</u>	<u>503,720</u>
<b>Expenditures</b>					
Current					
Salaries and wages	587,667	6,152,101	-	-	354,849
Employee benefits	257,418	2,770,522	-	-	165,230
Services and supplies	2,152,030	1,231,636	-	-	48
Capital outlay	-	64,506	-	-	-
Debt service					
Interest	-	-	-	-	-
Total expenditures	<u>2,997,115</u>	<u>10,218,765</u>	<u>-</u>	<u>-</u>	<u>520,127</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,847,680)</u>	<u>(3,667,294)</u>	<u>59,298</u>	<u>-</u>	<u>(16,407)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	4,407,390	5,200,000	-	-	40,900
Transfers to other funds	-	-	(8,098)	(6,910,419)	-
Total other financing sources (uses)	<u>4,407,390</u>	<u>5,200,000</u>	<u>(8,098)</u>	<u>(6,910,419)</u>	<u>40,900</u>
Net change in fund balances	1,559,710	1,532,706	51,200	(6,910,419)	24,493
<b>Fund Balance</b>					
Beginning of year	<u>2,638,986</u>	<u>9,260,149</u>	<u>67,128</u>	<u>6,910,419</u>	<u>1,067,451</u>
End of year	<u>\$ 4,198,696</u>	<u>\$ 10,792,855</u>	<u>\$ 118,328</u>	<u>\$ -</u>	<u>\$ 1,091,944</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	In-Transit	Bunkerville Town	Clark County Fire Service District	Post- Employment Benefits Reserve	Enterprise Town
<b>Revenues</b>					
Taxes	\$ -	\$ 4,930	\$ 78,094,848	\$ -	\$ 16,318,315
Licenses and permits	-	-	-	-	636,950
Intergovernmental revenue:					
Consolidated tax	-	573,299	54,231,513	-	5,707,523
Other	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest	697,246	-	-	6,052,348	-
Other	-	-	-	14,302,813	-
Total revenues	<u>697,246</u>	<u>578,229</u>	<u>132,326,361</u>	<u>20,355,161</u>	<u>22,662,788</u>
<b>Expenditures</b>					
Current					
Salaries and wages	-	-	-	-	-
Employee benefits	-	-	-	5,445,941	-
Services and supplies	-	-	-	5,971,752	-
Capital outlay	-	-	-	-	-
Debt service					
Interest	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,417,693</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>697,246</u>	<u>578,229</u>	<u>132,326,361</u>	<u>8,937,468</u>	<u>22,662,788</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	(1,053,787)	(593,500)	(130,261,916)	-	(23,667,413)
Total other financing sources (uses)	<u>(1,053,787)</u>	<u>(593,500)</u>	<u>(130,261,916)</u>	<u>-</u>	<u>(23,667,413)</u>
Net change in fund balances	(356,541)	(15,271)	2,064,445	8,937,468	(1,004,625)
<b>Fund Balance</b>					
Beginning of year	1,243,507	105,559	29,826,624	145,872,153	10,829,372
End of year	<u>\$ 886,966</u>	<u>\$ 90,288</u>	<u>\$ 31,891,069</u>	<u>\$ 154,809,621</u>	<u>\$ 9,824,747</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Indian Springs Town	Moapa Town	Moapa Valley Town	Mt. Charleston Town	Paradise Town
<b>Revenues</b>					
Taxes	\$ 2,379	\$ 43,879	\$ 33,051	\$ 7,823	\$ 26,570,596
Licenses and permits	2,220	5,910	-	900	5,759,505
Intergovernmental revenue:					
Consolidated tax	-	-	799,593	-	75,927,891
Other	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>4,599</u>	<u>49,789</u>	<u>832,644</u>	<u>8,723</u>	<u>108,257,992</u>
<b>Expenditures</b>					
Current					
Salaries and wages	-	13,727	-	-	-
Employee benefits	-	361	-	-	-
Services and supplies	-	2,639	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Interest	-	-	-	-	-
Total expenditures	<u>-</u>	<u>16,727</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,599</u>	<u>33,062</u>	<u>832,644</u>	<u>8,723</u>	<u>108,257,992</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	(5,072)	(29,776)	(870,000)	(8,586)	(113,478,811)
Total other financing sources (uses)	<u>(5,072)</u>	<u>(29,776)</u>	<u>(870,000)</u>	<u>(8,586)</u>	<u>(113,478,811)</u>
Net change in fund balances	(473)	3,286	(37,356)	137	(5,220,819)
<b>Fund Balance</b>					
Beginning of year	579	2,178	162,662	1,130	26,177,178
End of year	<u>\$ 106</u>	<u>\$ 5,464</u>	<u>\$ 125,306</u>	<u>\$ 1,267</u>	<u>\$ 20,956,359</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Searchlight Town	Spring Valley Town	Summerlin Town	Sunrise Manor Town	Whitney Town
<b>Revenues</b>					
Taxes	\$ 5,861	\$ 13,178,638	\$ 5,414,522	\$ 4,985,022	\$ 1,245,809
Licenses and permits	15,300	214,660	278,236	712,140	51,390
Intergovernmental revenue:					
Consolidated tax	396,060	25,674,936	186,528	12,409,957	1,066,536
Other	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>417,221</u>	<u>39,068,234</u>	<u>5,879,286</u>	<u>18,107,119</u>	<u>2,363,735</u>
<b>Expenditures</b>					
Current					
Salaries and wages	-	-	-	-	-
Employee benefits	-	-	-	-	-
Services and supplies	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Interest	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>417,221</u>	<u>39,068,234</u>	<u>5,879,286</u>	<u>18,107,119</u>	<u>2,363,735</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	(432,663)	(42,009,763)	(5,784,084)	(18,674,444)	(2,441,988)
Total other financing sources (uses)	<u>(432,663)</u>	<u>(42,009,763)</u>	<u>(5,784,084)</u>	<u>(18,674,444)</u>	<u>(2,441,988)</u>
Net change in fund balances	(15,442)	(2,941,529)	95,202	(567,325)	(78,253)
<b>Fund Balance</b>					
Beginning of year	<u>77,334</u>	<u>19,611,698</u>	<u>3,063,114</u>	<u>7,982,314</u>	<u>481,026</u>
End of year	<u>\$ 61,892</u>	<u>\$ 16,670,169</u>	<u>\$ 3,158,316</u>	<u>\$ 7,414,989</u>	<u>\$ 402,773</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Winchester Town	Totals	
		2020	2019
<b>Revenues</b>			
Taxes	\$ 2,657,815	\$ 197,450,516	\$ 198,954,819
Licenses and permits	426,380	32,340,064	38,552,507
Intergovernmental revenue:			
Consolidated tax	14,893,381	191,867,217	200,497,132
Other	-	389,151,645	411,085,584
Charges for services	-	14,886,487	16,602,950
Interest	-	13,546,387	13,526,538
Other	-	18,039,651	14,571,927
Total revenues	<u>17,977,576</u>	<u>857,281,967</u>	<u>893,791,457</u>
<b>Expenditures</b>			
Current			
Salaries and wages	-	143,773,361	136,139,977
Employee benefits	-	68,333,292	70,117,859
Services and supplies	-	378,413,553	389,499,207
Capital outlay	-	2,181,147	1,557,733
Debt service			
Interest	-	-	7,163,250
Total expenditures	<u>-</u>	<u>592,701,353</u>	<u>604,478,026</u>
Excess (deficiency) of revenues over (under) expenditures	<u>17,977,576</u>	<u>264,580,614</u>	<u>289,313,431</u>
<b>Other Financing Sources (Uses)</b>			
Transfers from other funds	-	265,779,242	255,574,046
Transfers to other funds	(18,979,673)	(526,634,666)	(508,250,691)
Total other financing sources (uses)	<u>(18,979,673)</u>	<u>(260,855,424)</u>	<u>(252,676,645)</u>
Net change in fund balances	(1,002,097)	3,725,190	36,636,786
<b>Fund Balance</b>			
Beginning of year	<u>7,432,323</u>	<u>313,162,015</u>	<u>276,525,229</u>
End of year	<u>\$ 6,430,226</u>	<u>\$ 316,887,205</u>	<u>\$ 313,162,015</u>

Clark County, Nevada  
General Fund  
Schedule of Revenues and Transfers - Budget and Actual  
For the fiscal year ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Revenues</b>					
Taxes					
Ad valorem taxes	\$ 326,062,252	\$ 326,062,252	\$ 332,989,704	\$ 6,927,452	\$ 309,914,348
Penalties & interest on delinquent taxes	9,000,000	9,000,000	9,055,542	55,542	9,545,320
Total taxes	335,062,252	335,062,252	342,045,246	6,982,994	319,459,668
Licenses and permits:					
Business licenses	49,055,586	49,055,586	50,991,535	1,935,949	50,618,410
Liquor licenses	9,291,928	9,291,928	8,980,930	(310,998)	9,119,318
County gaming licenses	43,082,261	43,082,261	42,237,080	(845,181)	42,887,328
Franchise fees:					
Electric	54,066,237	54,066,237	56,061,675	1,995,438	55,285,736
Telecom	9,841,978	9,841,978	8,899,397	(942,581)	8,821,557
Other	28,750,000	28,750,000	31,545,067	2,795,067	29,378,460
Other licenses and permits	63,836,735	63,836,735	52,714,153	(11,122,582)	63,909,444
Marriage licenses	1,520,551	1,520,551	1,237,635	(282,916)	1,546,398
Total licenses and permits	259,445,276	259,445,276	252,667,472	(6,777,804)	261,566,651
Intergovernmental revenue:					
Federal grants	-	-	-	-	5,708
Federal payments in lieu of taxes	3,100,000	3,100,000	3,804,814	704,814	3,632,785
State grants	-	-	121,813	121,813	-
State gaming licenses	135,000	135,000	127,467	(7,533)	132,437
Consolidated tax	410,957,548	410,957,548	398,979,911	(11,977,637)	414,828,229
Court administrative assessment	500,000	500,000	559,425	59,425	596,633
Other	2,474,500	2,474,500	1,938,753	(535,747)	2,011,746
Total intergovernmental revenue	417,167,048	417,167,048	405,532,183	(11,634,865)	421,207,538
Charges for services:					
General government					
Clerk fees	2,915,172	2,915,172	2,706,700	(208,472)	2,825,156
Recorder fees	21,700,000	21,700,000	23,141,478	1,441,478	21,734,542
Map fees	34,000	34,000	17,097	(16,903)	26,198
Assessor commissions	11,391,296	11,391,296	12,205,675	814,379	11,285,509
Building and zoning fees	3,162,087	3,162,087	2,841,263	(320,824)	3,477,911
Room tax collection commissions	9,100,000	9,100,000	8,006,307	(1,093,693)	9,082,878
Administrative fees	8,273,320	8,273,320	7,859,724	(413,596)	7,375,215
Other	4,000,000	4,000,000	5,811,023	1,811,023	5,436,823
Judicial					
Clerk fees	11,539,350	11,539,350	10,890,441	(648,909)	11,184,483
Other	1,600,000	1,600,000	1,571,837	(28,163)	1,842,523
Public safety					
Fire protection services	8,469,460	8,469,460	8,671,394	201,934	8,754,315
Other	690,000	690,000	1,253,428	563,428	830,140
Public works					
Engineering	1,000,000	1,000,000	5,357,427	4,357,427	4,991,113
Health and welfare					
Animal control	75,000	75,000	262,925	187,925	161,070
Total charges for services	83,949,685	83,949,685	90,596,719	6,647,034	89,007,876
Fines and forfeitures:					
Court fines	2,072,921	2,072,921	1,573,154	(499,767)	2,088,426
Court forfeits	16,441,765	16,441,765	17,144,159	702,394	17,203,348
Total fines and forfeitures	18,514,686	18,514,686	18,717,313	202,627	19,291,774
Interest	1,000,000	1,000,000	14,526,991	13,526,991	11,769,894
Other	2,000,000	2,000,000	6,228,063	4,228,063	6,278,586
Total revenues	1,117,138,947	1,117,138,947	1,130,313,988	13,175,041	1,128,581,987
<b>Other Financing Sources</b>					
Transfers from other funds	345,855,674	345,855,674	345,809,403	(46,271)	326,748,430
Total revenues and other financing sources	\$ 1,462,994,621	\$ 1,462,994,621	\$ 1,476,123,391	\$ 13,128,770	\$ 1,455,330,417

Clark County, Nevada  
General Fund  
Schedule of Expenditures and Transfers - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

	2020				2019
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Expenditures</b>					
<i>General Government</i>					
<i>Commission/Manager:</i>					
Salaries and wages	\$ 3,716,293	\$ 3,853,906	\$ 3,585,424	\$ (268,482)	\$ 3,441,375
Employee benefits	1,568,864	1,639,963	1,483,834	(156,129)	1,355,040
Services and supplies	403,100	403,100	195,684	(207,416)	347,546
Total Commission/Manager	5,688,257	5,896,969	5,264,942	(632,027)	5,143,961
<i>Office of Diversity:</i>					
Salaries and wages	577,706	577,706	490,823	(86,883)	529,220
Employee benefits	255,210	255,210	212,131	(43,079)	219,066
Services and supplies	82,300	82,300	19,484	(62,816)	60,566
Total Office of Diversity	915,216	915,216	722,438	(192,778)	808,852
<i>Office of Appointed Counsel:</i>					
Salaries and wages	243,108	243,108	256,931	13,823	239,440
Employee benefits	101,241	101,241	96,541	(4,700)	88,981
Services and supplies	11,511,220	14,761,220	13,887,742	(873,478)	14,063,382
Total Office of Appointed Counsel	11,855,569	15,105,569	14,241,214	(864,355)	14,391,803
<i>Audit:</i>					
Salaries and wages	776,533	776,533	726,338	(50,195)	717,084
Employee benefits	338,178	338,178	341,682	3,504	300,958
Services and supplies	39,050	39,050	16,316	(22,734)	26,922
Total Audit	1,153,761	1,153,761	1,084,336	(69,425)	1,044,964
<i>Finance:</i>					
Salaries and wages	1,793,551	1,793,551	1,336,516	(457,035)	1,255,276
Employee benefits	786,105	786,105	599,879	(186,226)	517,845
Services and supplies	156,370	156,370	41,356	(115,014)	44,916
Total Finance	2,736,026	2,736,026	1,977,751	(758,275)	1,818,037
<i>Comptroller:</i>					
Salaries and wages	3,279,932	3,279,932	2,850,311	(429,621)	2,802,018
Employee benefits	1,580,145	1,580,145	1,462,181	(117,964)	1,284,474
Services and supplies	162,195	162,195	83,581	(78,614)	77,078
Total Comptroller	5,022,272	5,022,272	4,396,073	(626,199)	4,163,570
<i>Treasurer:</i>					
Salaries and wages	1,674,093	1,729,623	1,437,658	(291,965)	1,588,328
Employee benefits	796,293	823,528	712,510	(111,018)	679,629
Services and supplies	975,540	975,540	867,125	(108,415)	806,086
Total Treasurer	3,445,926	3,528,691	3,017,293	(511,398)	3,074,043
<i>Elections:</i>					
Salaries and wages	5,426,356	5,727,611	3,501,851	(2,225,760)	5,145,496
Employee benefits	1,347,179	1,445,455	1,204,985	(240,470)	1,099,698
Services and supplies	5,323,116	5,323,116	2,183,767	(3,139,349)	3,703,983
Total Elections	12,096,651	12,496,182	6,890,603	(5,605,579)	9,949,177
<i>Assessor:</i>					
Salaries and wages	9,747,879	9,784,653	8,401,941	(1,382,712)	9,154,352
Employee benefits	4,442,324	4,467,655	4,152,096	(315,559)	3,895,356
Services and supplies	1,358,850	1,358,850	1,069,685	(289,165)	1,043,614
Total Assessor	15,549,053	15,611,158	13,623,722	(1,987,436)	14,093,322
<i>Recorder:</i>					
Salaries and wages	2,528,137	2,528,137	2,431,588	(96,549)	2,401,357
Employee benefits	1,285,980	1,285,980	1,219,467	(66,513)	1,177,046
Services and supplies	156,980	156,980	134,963	(22,017)	117,963
Total Recorder	3,971,097	3,971,097	3,786,018	(185,079)	3,696,366
<i>Clerk:</i>					
Salaries and wages	2,497,816	2,497,816	2,297,454	(200,362)	2,361,384
Employee benefits	1,223,142	1,223,142	1,111,000	(112,142)	1,075,846
Services and supplies	259,980	259,980	190,605	(69,375)	198,432
Total Clerk	3,980,938	3,980,938	3,599,059	(381,879)	3,635,662

See notes to Required Supplementary Information.

(Continued)



Clark County, Nevada  
 General Fund  
 Schedule of Expenditures and Transfers - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020  
 (With comparative actual for the fiscal year ended June 30, 2019)

(Continued)

	2020				2019
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Expenditures (continued)</b>					
<u>General Government (continued)</u>					
<i>Administrative Services:</i>					
Salaries and wages	8,846,414	9,299,577	8,092,169	(1,207,408)	8,041,686
Employee benefits	4,198,201	4,417,530	3,792,930	(624,600)	3,611,632
Services and supplies	4,403,619	4,263,839	3,662,374	(601,465)	3,884,810
Total Administrative Services	17,448,234	17,980,946	15,547,473	(2,433,473)	15,538,128
<i>Human Resources:</i>					
Salaries and wages	1,956,918	1,956,918	1,855,806	(101,112)	1,809,106
Employee benefits	870,323	870,323	861,348	(8,975)	758,687
Services and supplies	272,090	272,090	147,147	(124,943)	237,301
Total Human Resources	3,099,331	3,099,331	2,864,301	(235,030)	2,805,094
<i>Comprehensive Planning:</i>					
Salaries and wages	5,234,859	5,332,890	4,851,639	(481,251)	4,786,514
Employee benefits	2,290,328	2,348,800	2,123,507	(225,293)	1,930,665
Services and supplies	516,300	516,300	410,691	(105,609)	441,324
Total Comprehensive Planning	8,041,487	8,197,990	7,385,837	(812,153)	7,158,503
<i>Business License:</i>					
Salaries and wages	4,676,598	4,719,446	4,083,990	(635,456)	4,293,865
Employee benefits	2,109,596	2,136,865	1,986,854	(150,011)	1,880,591
Services and supplies	418,530	418,530	363,887	(54,643)	356,405
Total Business License	7,204,724	7,274,841	6,434,731	(840,110)	6,530,861
<i>Real Property Management:</i>					
Salaries and wages	13,932,225	14,710,638	13,436,422	(1,274,216)	13,248,410
Employee benefits	6,413,698	6,920,413	6,265,759	(654,654)	5,793,418
Services and supplies	16,572,860	16,561,363	14,491,330	(2,070,033)	14,274,139
Capital outlay	-	2,388,130	2,388,130	-	-
Total Real Property Management	36,918,783	40,580,544	36,581,641	(3,998,903)	33,315,967
Total General Government	139,127,325	147,551,531	127,417,432	(20,134,099)	127,168,310
<u>Judicial</u>					
<i>Outlying Constable:</i>					
Salaries and wages	151,436	151,436	139,564	(11,872)	144,192
Employee benefits	171,948	171,948	175,838	3,890	174,850
Services and supplies	10,788	10,788	5,087	(5,701)	7,898
Total Outlying Constable	334,172	334,172	320,489	(13,683)	326,940
<i>Urban Constable:</i>					
Salaries and wages	233,271	233,271	258,434	25,163	225,544
Employee benefits	106,739	106,739	100,033	(6,706)	99,276
Services and supplies	90,300	90,300	73,716	(16,584)	69,050
Total Henderson Constable	430,310	430,310	432,183	1,873	393,870
<i>District Attorney:</i>					
Salaries and wages	31,102,215	30,922,555	30,179,340	(743,215)	29,212,630
Employee benefits	13,206,618	13,151,728	12,542,439	(609,289)	11,429,144
Services and supplies	1,477,383	1,477,383	1,076,846	(400,537)	1,040,734
Total District Attorney	45,786,216	45,551,666	43,798,625	(1,753,041)	41,682,508

Clark County, Nevada  
 General Fund  
 Schedule of Expenditures and Transfers - Budget and Actual  
 For the Fiscal Year Ended June 30, 2020  
 (With comparative actual for the fiscal year ended June 30, 2019)

(Continued)

	2020				2019
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Expenditures (continued)</b>					
<i>Judicial (continued)</i>					
<i>Witness/Legal Fees:</i>					
Services and supplies	1,755,000	845,300	849,079	3,779	1,085,594
Total Witness/Legal Fees	1,755,000	845,300	849,079	3,779	1,085,594
<i>Family Court:</i>					
Salaries and wages	7,123,630	6,773,630	6,632,264	(141,366)	6,567,697
Employee benefits	3,106,874	3,106,874	2,828,058	(278,816)	2,714,507
Services and supplies	1,899,594	2,249,594	2,882,933	633,339	3,024,426
Total Family Court	12,130,098	12,130,098	12,343,255	213,157	12,306,630
<i>Civil/Criminal:</i>					
Salaries and wages	13,678,719	13,756,105	13,468,252	(287,853)	13,152,963
Employee benefits	6,684,343	6,134,035	5,889,652	(244,383)	5,444,255
Services and supplies	3,441,585	3,181,869	3,063,648	(118,221)	3,116,445
Total Civil/Criminal	23,804,647	23,072,009	22,421,552	(650,457)	21,713,663
<i>Clerk of the Court:</i>					
Salaries and wages	12,006,716	11,506,716	11,149,529	(357,187)	10,949,813
Employee benefits	5,907,971	5,363,168	5,238,330	(124,838)	5,050,017
Services and supplies	319,300	319,300	233,652	(85,648)	243,510
Total Clerk of the Court	18,233,987	17,189,184	16,621,511	(567,673)	16,243,340
<i>Alternative Dispute Resolution</i>					
Salaries and wages	523,575	523,575	537,535	13,960	518,258
Employee benefits	238,093	238,093	261,087	22,994	243,587
Services and supplies	99,077	99,077	77,621	(21,456)	83,909
Total Alternative Dispute Resolution	860,745	860,745	876,243	15,498	845,754
<i>Special Public Defender:</i>					
Salaries and wages	3,893,851	3,952,133	4,071,774	119,641	3,735,802
Employee benefits	1,598,821	1,631,013	1,605,257	(25,756)	1,436,034
Services and supplies	484,825	484,825	361,607	(123,218)	376,634
Total Special Public Defender	5,977,497	6,067,971	6,038,638	(29,333)	5,548,470
<i>Court Jury Services:</i>					
Salaries and wages	330,658	330,658	323,043	(7,615)	290,784
Employee benefits	160,935	160,935	149,595	(11,340)	124,459
Services and supplies	1,162,800	1,121,488	708,291	(413,197)	855,843
Total Court Jury Services	1,654,393	1,613,081	1,180,929	(432,152)	1,271,086
<i>Grand Jury:</i>					
Salaries and wages	20,780	20,780	1,826	(18,954)	20,643
Employee benefits	551	551	48	(503)	547
Services and supplies	324,782	324,782	269,704	(55,078)	324,334
Total Grand Jury	346,113	346,113	271,578	(74,535)	345,524
<i>Las Vegas Justice Court:</i>					
Salaries and wages	15,488,893	15,716,050	14,275,550	(1,440,500)	13,845,209
Employee benefits	7,315,156	7,442,019	6,601,748	(840,271)	6,040,018
Services and supplies	2,105,069	2,105,069	1,922,308	(182,761)	2,048,457
Total Las Vegas Justice Court	24,909,118	25,263,138	22,799,606	(2,463,532)	21,933,684
<i>Henderson Justice Court:</i>					
Salaries and wages	2,189,691	2,189,691	2,102,401	(87,290)	2,027,832
Employee benefits	1,053,257	1,053,257	973,428	(79,829)	878,119
Services and supplies	205,711	205,711	149,890	(55,821)	164,418
Total Henderson Justice Court	3,448,659	3,448,659	3,225,719	(222,940)	3,070,369
<i>North Las Vegas Justice Court:</i>					
Salaries and wages	2,283,823	2,360,346	2,262,551	(97,795)	2,263,032
Employee benefits	1,097,452	1,149,063	1,077,755	(71,308)	966,146
Services and supplies	143,000	143,000	106,049	(36,951)	109,567
Total North Las Vegas Justice Court	3,524,275	3,652,409	3,446,355	(206,054)	3,338,745

See notes to Required Supplementary Information.

(Continued)

Clark County, Nevada  
General Fund  
Schedule of Expenditures and Transfers - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

(Continued)

	2020				2019
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Expenditures (continued)</b>					
<i>Judicial (continued)</i>					
<i>Outlying Justice Court:</i>					
Salaries and wages	1,970,575	2,009,762	2,002,001	(7,761)	1,809,087
Employee benefits	841,311	870,869	836,651	(34,218)	756,535
Services and supplies	233,337	244,174	217,928	(26,246)	226,331
Total Outlying Justice Court	3,045,223	3,124,805	3,056,580	(68,225)	2,791,953
<i>Public Defender:</i>					
Salaries and wages	20,817,128	20,871,104	20,793,602	(77,502)	19,799,128
Employee benefits	8,623,370	8,654,188	8,433,444	(220,744)	7,726,028
Services and supplies	1,172,695	1,172,695	1,009,760	(162,935)	1,009,810
Total Public Defender	30,613,193	30,697,987	30,236,806	(461,181)	28,534,966
<i>Neighborhood Justice Center:</i>					
Salaries and wages	437,695	437,695	472,655	34,960	492,621
Employee benefits	257,005	257,005	212,301	(44,704)	198,422
Services and supplies	279,880	279,880	221,738	(58,142)	278,307
Total Neighborhood Justice Center	974,580	974,580	906,694	(67,886)	969,350
Total Judicial	177,828,226	175,602,227	168,825,842	(6,776,385)	162,402,446
<i>Public Safety</i>					
<i>Office of the Sheriff:</i>					
Salaries and wages	195,838	195,838	188,430	(7,408)	176,675
Employee benefits	15,899	15,899	15,868	(31)	15,430
Services and supplies	1,000	1,000	-	(1,000)	-
Total Office of the Sheriff	212,737	212,737	204,298	(8,439)	192,105
<i>Fire Department:</i>					
Salaries and wages	84,505,173	86,738,248	87,088,501	350,253	86,557,123
Employee benefits	42,189,605	41,886,749	42,378,751	492,002	40,516,187
Services and supplies	10,211,067	10,227,002	9,772,534	(454,468)	9,325,018
Capital Outlay	-	3,083,013	3,083,013	-	3,917,150
Total Fire Department	136,905,845	141,935,012	142,322,799	387,787	140,315,478
<i>Volunteer Fire and Ambulance:</i>					
Services and supplies	272,033	277,833	236,616	(41,217)	280,474
<i>Public Guardian:</i>					
Salaries and wages	2,064,449	2,184,175	2,072,454	(111,721)	1,998,938
Employee benefits	940,254	1,027,221	905,651	(121,570)	799,025
Services and supplies	163,560	188,560	179,629	(8,931)	158,444
Total Public Guardian	3,168,263	3,399,956	3,157,734	(242,222)	2,956,407
<i>Public Administrator:</i>					
Salaries and wages	750,373	804,349	761,355	(42,994)	799,364
Employee benefits	282,213	303,031	275,336	(27,695)	250,644
Services and supplies	71,200	81,200	67,426	(13,774)	57,518
Total Public Administrator	1,103,786	1,188,580	1,104,117	(84,463)	1,107,526
<i>Coroner:</i>					
Salaries and wages	3,537,397	3,534,397	3,356,972	(177,425)	3,317,264
Employee benefits	1,420,801	1,420,801	1,284,550	(136,251)	1,227,826
Services and supplies	1,722,432	1,725,432	1,584,564	(140,868)	1,618,185
Total Coroner	6,680,630	6,680,630	6,226,086	(454,544)	6,163,275
<i>Juvenile Justice:</i>					
Salaries and wages	27,695,698	27,695,698	28,287,596	591,898	28,216,188
Employee benefits	15,582,852	15,581,352	14,943,549	(637,803)	14,331,312
Services and supplies	5,346,384	5,347,884	4,384,639	(963,245)	4,231,352
Total Juvenile Justice	48,624,934	48,624,934	47,615,784	(1,009,150)	46,778,852

See notes to Required Supplementary Information.

(Continued)

Clark County, Nevada  
General Fund  
Schedule of Expenditures and Transfers - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

(Continued)

	2020				2019
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Expenditures (continued)</b>					
<u>Public Safety (continued)</u>					
<i>Family Services:</i>					
Salaries and wages	25,256,823	32,290,837	32,672,353	381,516	25,418,279
Employee benefits	10,830,218	13,414,219	13,310,183	(104,036)	9,747,545
Services and supplies	4,408,408	6,145,542	4,903,871	(1,241,671)	6,766,891
Total Family Services	40,495,449	51,850,598	50,886,407	(964,191)	41,932,715
Total Public Safety	237,463,677	254,170,280	251,753,841	(2,416,439)	239,726,832
<u>Public Works</u>					
Salaries and wages	7,564,110	7,656,982	6,674,342	(982,640)	6,638,295
Employee benefits	3,345,966	3,401,793	3,048,565	(353,228)	2,782,366
Services and supplies	1,576,891	1,577,891	1,421,334	(156,557)	1,223,709
Total Public Works	12,486,967	12,636,666	11,144,241	(1,492,425)	10,644,370
<u>Health</u>					
<i>Emergency Room Admittance:</i>					
Services and supplies	19,205,333	3,672,157	3,672,156	(1)	12,265,146
<i>Emergency Medical Care:</i>					
Services and supplies	5,700,000	5,323,421	5,321,289	(2,132)	4,573,233
Total Health	24,905,333	8,995,578	8,993,445	(2,133)	16,838,379
<u>Welfare</u>					
Salaries and wages	9,215,033	9,215,033	8,598,488	(616,545)	8,246,377
Employee benefits	4,358,802	4,358,802	4,036,868	(321,934)	3,734,092
Services and supplies	70,257,065	70,268,562	56,149,044	(14,119,518)	63,560,341
Total Welfare	83,830,900	83,842,397	68,784,400	(15,057,997)	75,540,810
<u>Culture and Recreation</u>					
Salaries and wages	7,403,764	7,508,364	6,708,662	(799,702)	7,164,723
Employee benefits	3,072,663	3,106,082	2,932,926	(173,156)	2,744,002
Services and supplies	1,084,550	1,084,550	720,543	(364,007)	801,429
Total Culture and Recreation	11,560,977	11,698,996	10,362,131	(1,336,865)	10,710,154
<u>Other general expenditures</u>					
Utilities	26,763,300	21,117,100	21,092,789	(24,311)	20,659,729
Building rental	2,035,292	1,969,820	1,969,473	(347)	1,352,950
Capital replacement	3,800,000	11,692,038	11,689,935	(2,103)	13,618,941
Administrative assessments	500,000	657,500	560,076	(97,424)	537,964
Insurance and official bonds	4,008,320	4,123,720	4,123,698	(22)	3,937,098
Miscellaneous refunds and expenditures	23,922,031	11,323,772	10,850,907	(472,865)	10,740,707
Internal service charges	53,109,143	56,642,644	56,642,644	-	51,810,320
Publications and professional services	5,000,000	4,317,222	3,779,519	(537,703)	5,091,414
Contributions	23,820,035	23,820,035	23,820,035	-	22,334,163
Total other general expenditures	142,958,121	135,663,851	134,529,076	(1,134,775)	130,083,286
Total expenditures	830,161,526	830,161,526	781,810,408	(48,351,118)	773,114,587
<b>Other Financing Uses</b>					
Transfers to other funds	667,076,383	720,941,088	633,776,417	(87,164,671)	671,906,449
Total expenditures and transfers	\$ 1,497,237,909	\$ 1,551,102,614	\$ 1,415,586,825	\$ (135,515,789)	\$ 1,445,021,036

See notes to Required Supplementary Information.