

Clark County, Nevada  
Nonmajor Governmental Funds  
Combining Balance Sheet  
June 30, 2020

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and investments				
In custody of the County Treasurer	\$ 903,533,899	\$ 169,919,136	\$ 1,084,723,942	\$ 2,158,176,977
In custody of other officials	1,179,993	-	-	1,179,993
With fiscal agent	-	34,121,102	307,904,635	342,025,737
Accounts receivable	798,469	-	1,279,411	2,077,880
Interest receivable	3,198,913	624,641	3,846,293	7,669,847
Taxes receivable, delinquent	2,080,170	50,378	-	2,130,548
Special assessments receivable	54,401	116,625,455	-	116,679,856
Due from other funds	36,193,280	11,000,030	127,430,558	174,623,868
Due from other governmental units	96,723,230	-	27,909,080	124,632,310
Prepaid items	11,065	-	-	11,065
Total assets	<u>\$ 1,043,773,420</u>	<u>\$ 332,340,742</u>	<u>\$ 1,553,093,919</u>	<u>\$ 2,929,208,081</u>
<b>Liabilities</b>				
Accounts payable	\$ 28,560,273	\$ 50,598	\$ 90,024,709	\$ 118,635,580
Accrued payroll	11,739,517	-	146,467	11,885,984
Due to other funds	60,575,836	-	199,029	60,774,865
Due to other governmental units	56,149,633	-	-	56,149,633
Unearned revenue and other liabilities	275,839,178	6,414	18,382,169	294,227,761
Total liabilities	<u>432,864,437</u>	<u>57,012</u>	<u>108,752,374</u>	<u>541,673,823</u>
<b>Deferred Inflows of Resources</b>				
Unavailable grant revenue	5,574,265	-	786,683	6,360,948
Unavailable property taxes	1,797,084	50,304	-	1,847,388
Unavailable special assessments	42,893	116,557,529	-	116,600,422
Total deferred inflows of resources	<u>7,414,242</u>	<u>116,607,833</u>	<u>786,683</u>	<u>124,808,758</u>
<b>Fund Balances</b>				
Nonspendable	11,065	-	-	11,065
Restricted	344,311,056	138,678,731	791,186,055	1,274,175,842
Committed	28,229,652	-	-	28,229,652
Assigned	230,942,968	76,997,166	652,368,807	960,308,941
Total fund balances	<u>603,494,741</u>	<u>215,675,897</u>	<u>1,443,554,862</u>	<u>2,262,725,500</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,043,773,420</u>	<u>\$ 332,340,742</u>	<u>\$ 1,553,093,919</u>	<u>\$ 2,929,208,081</u>

Clark County, Nevada  
Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2020

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Taxes	\$ 116,496,447	\$ 995	\$ -	\$ 116,497,442
Special assessments	924,653	21,184,170	-	22,108,823
Licenses and permits	25,074,579	-	-	25,074,579
Intergovernmental revenue				
Consolidated tax	9,167,358	-	-	9,167,358
Other	490,686,479	119,733,538	80,885,004	691,305,021
Charges for services	25,724,661	-	34,536,321	60,260,982
Fines and forfeitures	2,858,759	-	-	2,858,759
Interest	32,837,617	7,258,364	51,759,903	91,855,884
Other	28,828,870	306,715	6,985,550	36,121,135
Total revenues	<u>732,599,423</u>	<u>148,483,782</u>	<u>174,166,778</u>	<u>1,055,249,983</u>
<b>Expenditures</b>				
Salaries and wages	192,449,131	-	2,507,171	194,956,302
Employee benefits	92,515,567	-	1,147,921	93,663,488
Services and supplies	384,807,361	4,596,908	44,967,085	434,371,354
Capital outlay	14,500,753	-	380,157,714	394,658,467
Principal	476,656	121,759,304	-	122,235,960
Interest	105,925	87,619,916	-	87,725,841
Bond issuance costs	-	1,473,940	628,164	2,102,104
Total expenditures	<u>684,855,393</u>	<u>215,450,068</u>	<u>429,408,055</u>	<u>1,329,713,516</u>
Excess (deficiency) of revenues over (under) expenditures	<u>47,744,030</u>	<u>(66,966,286)</u>	<u>(255,241,277)</u>	<u>(274,463,533)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers from other funds	213,956,920	81,287,322	189,205,572	484,449,814
Transfers to other funds	(196,002,688)	(38,646,984)	(44,359,763)	(279,009,435)
Bonds issued	-	-	80,000,000	80,000,000
Refunding bonds issued	-	275,580,000	-	275,580,000
Premium on bonds issued	-	49,506,288	13,644,692	63,150,980
Payments to escrow agent	-	(323,497,956)	-	(323,497,956)
Total other financing sources (uses)	<u>17,954,232</u>	<u>44,228,670</u>	<u>238,490,501</u>	<u>300,673,403</u>
Net change in fund balance	65,698,262	(22,737,616)	(16,750,776)	26,209,870
<b>Fund Balance</b>				
Beginning of year	<u>537,796,479</u>	<u>238,413,513</u>	<u>1,460,305,638</u>	<u>2,236,515,630</u>
End of year	<u>\$ 603,494,741</u>	<u>\$ 215,675,897</u>	<u>\$ 1,443,554,862</u>	<u>\$ 2,262,725,500</u>