

Custodial Funds - Other

Each of the custodial funds is used to account for fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds

Clark County, Nevada
Custodial Funds - Other
Combining Statement of Fiduciary Net Position
June 30, 2024

	Medical Insurance Premium Retirement Plan	Coroner Impounds	Juvenile Court Restitution	Clark County School District Room Tax	City of Mesquite
Assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 476,456	\$ 8,123	\$ 27,332	\$ 20,964,756	\$ 231,998
In custody of other officials	-	-	-	-	-
With fiscal agent	112,433	-	-	-	-
Receivables					
Taxes for other governments	-	-	-	10,331,800	174,899
Interest and dividends	2,643	-	-	116,359	1,289
Miscellaneous	-	-	-	-	-
Total receivables	2,643	-	-	10,448,159	176,188
Total assets	591,532	8,123	27,332	31,412,915	408,186
Liabilities					
Accounts payable and other liabilities	5,877	8,123	27,332	-	-
Due to state and local governments	-	-	-	31,412,915	408,186
Total liabilities	5,877	8,123	27,332	31,412,915	408,186
Net Position					
Restricted for:					
Individuals, organizations, and other governments	585,655	-	-	-	-
Total net position	\$ 585,655	\$ -	\$ -	\$ -	\$ -

	Las Vegas Convention and Visitor's Authority	State of Nevada	State Education Fund	Boulder City	City of Henderson
Assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 66,344,707	\$ 60,803,803	\$ 3,774,129	\$ 130,243	\$ 639,369
In custody of other officials	-	-	-	-	-
With fiscal agent	-	-	-	-	-
Receivables					
Taxes for other governments	29,421,760	21,853,973	13,154,706	128,501	1,622,028
Interest and dividends	368,224	-	20,947	723	3,549
Miscellaneous	-	181,510	-	-	-
Total receivables	<u>29,789,984</u>	<u>22,035,483</u>	<u>13,175,653</u>	<u>129,224</u>	<u>1,625,577</u>
Total assets	<u>96,134,691</u>	<u>82,839,286</u>	<u>16,949,782</u>	<u>259,467</u>	<u>2,264,946</u>
Liabilities					
Accounts payable and other liabilities	-	-	-	-	-
Due to state and local governments	96,134,691	82,839,286	16,949,782	259,467	2,264,946
Total liabilities	<u>96,134,691</u>	<u>82,839,286</u>	<u>16,949,782</u>	<u>259,467</u>	<u>2,264,946</u>
Net Position					
Restricted for:					
Individuals, organizations, and other governments	-	-	-	-	-
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	City of Las Vegas	City of North Las Vegas	Las Vegas Artesian Basin	Nevada State Grazing Board	Clark County School District Operating
Assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 1,161,101	\$ 732,561	\$ 1,906	\$ 520	\$ 9,627,374
In custody of other officials	-	-	-	-	-
With fiscal agent	-	-	-	-	-
Receivables					
Taxes for other governments	3,154,487	2,668,090	1,645	-	10,111,878
Interest and dividends	6,444	4,066	11	3	53,434
Miscellaneous	-	-	-	-	584,878
Total receivables	<u>3,160,931</u>	<u>2,672,156</u>	<u>1,656</u>	<u>3</u>	<u>10,750,190</u>
Total assets	<u>4,322,032</u>	<u>3,404,717</u>	<u>3,562</u>	<u>523</u>	<u>20,377,564</u>
Liabilities					
Accounts payable and other liabilities					
Due to state and local governments	-	-	-	-	-
Total liabilities	<u>4,322,032</u>	<u>3,404,717</u>	<u>3,562</u>	<u>-</u>	<u>20,377,564</u>
Net Position					
Restricted for:					
Individuals, organizations, and other governments	-	-	-	523	-
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 523</u>	<u>\$ -</u>

	County Miscellaneous	Wildlife Advisory Board	Civil Bureau	State Indigent	Legal Aid Society
Assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 16,535,897	\$ 4,121	\$ 21,087	\$ 266,250	\$ 1,261,040
In custody of other officials	37,396,421	-	-	-	-
With fiscal agent	885,125	-	-	-	-
Receivables					
Taxes for other governments	-	-	-	262,387	-
Interest and dividends	32,636	23	-	1,478	6,999
Miscellaneous	-	-	-	-	19,300
Total receivables	<u>32,636</u>	<u>23</u>	<u>-</u>	<u>263,865</u>	<u>26,299</u>
Total assets	<u>54,850,079</u>	<u>4,144</u>	<u>21,087</u>	<u>530,115</u>	<u>1,287,339</u>
Liabilities					
Accounts payable and other liabilities	-	1,075	21,087	-	1,287,339
Due to state and local governments	-	-	-	530,115	-
Total liabilities	<u>-</u>	<u>1,075</u>	<u>21,087</u>	<u>530,115</u>	<u>1,287,339</u>
Net Position					
Restricted for:					
Individuals, organizations, and other governments	54,850,079	3,069	-	-	-
Total net position	<u>\$ 54,850,079</u>	<u>\$ 3,069</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	Coyote Spring Valley Groundwater Basin	Child Welfare Agency	Lower Moapa Groundwater Basin	Boulder City Library District Operating	Boulder City Library District Debt Service
Assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 6	\$ 44,656	\$ -	\$ 163,718	\$ -
In custody of other officials	-	787,975	-	50	-
With fiscal agent	-	-	-	-	-
Receivables					
Taxes for other governments	-	-	1	177,328	661
Interest and dividends	-	246	-	909	-
Miscellaneous	-	154,824	-	-	-
Total receivables	-	155,070	1	178,237	661
Total assets	6	987,701	1	342,005	661
Liabilities					
Accounts payable and other liabilities	-	200,117	-	101,603	-
Due to state and local governments	6	-	1	-	-
Total liabilities	6	200,117	1	101,603	-
Net Position					
Restricted for:					
Individuals, organizations, and other governments	-	787,584	-	240,402	661
Total net position	\$ -	\$ 787,584	\$ -	\$ 240,402	\$ 661

	Boulder City Library Capital Construction	Las Vegas- Clark County Library District	Henderson Library District	Constables	Total
Assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 3,778,053	\$ 276,977	\$ 16,802	\$ 571,407	\$187,864,392
In custody of other officials	-	-	-	-	38,184,446
With fiscal agent	-	-	-	-	997,558
Receivables					
Taxes for other governments	-	1,243,723	102,478	-	94,410,345
Interest and dividends	20,969	1,537	93	1	642,583
Miscellaneous	-	-	-	-	940,512
Total receivables	20,969	1,245,260	102,571	1	95,993,440
Total assets	3,799,022	1,522,237	119,373	571,408	323,039,836
Liabilities					
Accounts payable and other liabilities	-	-	-	571,408	2,223,961
Due to state and local governments	-	1,522,237	119,373	-	260,548,880
Total liabilities	-	1,522,237	119,373	571,408	262,772,841
Net Position					
Restricted for:					
Individuals, organizations, and other governments	3,799,022	-	-	-	60,266,995
Total net position	\$ 3,799,022	\$ -	\$ -	\$ -	\$ 60,266,995

Clark County, Nevada
Custodial Funds - Other
Combining Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2024

	Medical Insurance Premium Retirement Plan	Coroner Impounds	Juvenile Court Restitution	Clark County School District Room Tax	City of Mesquite
Additions					
Investment earnings					
Interest, dividends, and other	\$ 31,838	\$ 1	\$ 339	\$ 631,627	\$ 57,060
Property tax collections for other governments	-	-	-	-	10,076,387
Real property transfer tax collections for other governments	-	-	-	-	-
Room tax collections for other governments	-	-	-	127,533,267	-
Other taxes and fees for other governments	-	-	-	-	496,530
Debt service funding	-	-	-	-	-
Miscellaneous	500	38,792	88,491	-	-
Total additions	<u>32,338</u>	<u>38,793</u>	<u>88,830</u>	<u>128,164,894</u>	<u>10,629,977</u>
Deductions					
Administrative expense	-	-	-	-	-
Beneficiary payments to individuals	140,786	38,793	-	-	-
Payments to individuals and other entities	-	-	88,830	-	-
Payments for cost of care	-	-	-	-	-
Payments on behalf of other governments	-	-	-	-	-
Payments to State	-	-	-	-	-
Payments to other local governments	-	-	-	128,164,894	10,629,977
Total deductions	<u>140,786</u>	<u>38,793</u>	<u>88,830</u>	<u>128,164,894</u>	<u>10,629,977</u>
Net increase (decrease) in net position	(108,448)	-	-	-	-
Net Position					
Beginning of year	694,103	-	-	-	-
End of year	<u>\$ 585,655</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Clark County, Nevada
Custodial Funds - Other
Combining Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2024

(Continued)

	Las Vegas Convention and Visitor's Authority	State of Nevada	State Education Fund	Boulder City	City of Henderson
Additions					
Investment earnings					
Interest, dividends, and other	\$ 1,828,678	\$ 699,649	\$ 3,548,578	\$ 21,578	\$ 724,461
Property tax collections for other governments	-	168,192,217	750,942,131	3,309,836	152,365,996
Real property transfer tax collections for other governments	-	119,434,114	-	-	-
Room tax collections for other governments	388,777,675	249,371,755	-	-	-
Other taxes and fees for other governments	1,088,024	19,092,245	462,209	-	2,062,230
Debt service funding	47,820,694	-	-	-	-
Miscellaneous	-	-	-	-	-
Total additions	<u>439,515,071</u>	<u>556,789,980</u>	<u>754,952,918</u>	<u>3,331,414</u>	<u>155,152,687</u>
Deductions					
Administrative expense	-	-	-	-	-
Beneficiary payments to individuals	-	-	-	-	-
Payments to individuals and other entities	-	-	-	-	-
Payments for cost of care	-	-	-	-	-
Payments on behalf of other governments	47,820,694	-	-	-	-
Payments to State	-	556,789,980	754,952,918	-	-
Payments to other local governments	391,694,377	-	-	3,331,414	155,152,687
Total deductions	<u>439,515,071</u>	<u>556,789,980</u>	<u>754,952,918</u>	<u>3,331,414</u>	<u>155,152,687</u>
Net increase (decrease) in net position	-	-	-	-	-
Net Position					
Beginning of year	-	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Clark County, Nevada
 Custodial Funds - Other
 Combining Statement of Changes in Fiduciary Net Position
 For the Fiscal Year Ended June 30, 2024

(Continued)

	City of Las Vegas	City of North Las Vegas	Las Vegas Artesian Basin	Nevada State Grazing Board	Clark County School District Operating
Additions					
Investment earnings					
Interest, dividends, and other	\$ 976,432	\$ 528,285	\$ 4,068	\$ 21	\$ 2,871,798
Property tax collections for other governments	193,700,284	112,633,549	-	-	576,026,151
Real property transfer tax collections for other governments	-	-	-	-	36,996,805
Room tax collections for other governments	-	-	-	-	-
Other taxes and fees for other governments	11,538,077	2,026,536	2,300,397	-	584,878
Debt service funding	-	-	-	-	-
Miscellaneous	-	-	-	-	69,215
Total additions	<u>206,214,793</u>	<u>115,188,370</u>	<u>2,304,465</u>	<u>21</u>	<u>616,548,847</u>
Deductions					
Administrative expense	-	-	-	-	-
Beneficiary payments to individuals	-	-	-	-	-
Payments to individuals and other entities	-	-	-	-	-
Payments for cost of care	-	-	-	-	-
Payments on behalf of other governments	-	-	-	-	-
Payments to State	-	-	2,304,465	-	-
Payments to other local governments	206,214,793	115,188,370	-	-	616,548,847
Total deductions	<u>206,214,793</u>	<u>115,188,370</u>	<u>2,304,465</u>	<u>-</u>	<u>616,548,847</u>
Net increase (decrease) in net position	-	-	-	21	-
Net Position					
Beginning of year	-	-	-	502	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 523</u>	<u>\$ -</u>

Clark County, Nevada
Custodial Funds - Other
Combining Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2024

(Continued)

	County Miscellaneous	Wildlife Advisory Board	Civil Bureau	State Indigent	Legal Aid Society
Additions					
Investment earnings					
Interest, dividends, and other	\$ 137,064	\$ 132	\$ -	\$ 70,840	\$ 40,728
Property tax collections for other governments	-	-	-	14,769,031	-
Real property transfer tax collections for other governments	-	-	-	-	-
Room tax collections for other governments	-	-	-	-	-
Other taxes and fees for other governments	-	-	-	-	7,937,734
Debt service funding	-	-	-	-	-
Miscellaneous	58,315,346	11,266	206,221	-	391,650
Total additions	<u>58,452,410</u>	<u>11,398</u>	<u>206,221</u>	<u>14,839,871</u>	<u>8,370,112</u>
Deductions					
Administrative expense	-	8,657	-	-	-
Beneficiary payments to individuals	46,593,911	-	-	-	-
Payments to individuals and other entities	-	-	206,221	-	8,370,112
Payments for cost of care	-	-	-	-	-
Payments on behalf of other governments	-	-	-	-	-
Payments to State	-	-	-	14,839,871	-
Payments to other local governments	-	-	-	-	-
Total deductions	<u>46,593,911</u>	<u>8,657</u>	<u>206,221</u>	<u>14,839,871</u>	<u>8,370,112</u>
Net increase (decrease) in net position	11,858,499	2,741	-	-	-
Net Position					
Beginning of year	42,991,580	328	-	-	-
End of year	<u>\$ 54,850,079</u>	<u>\$ 3,069</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Clark County, Nevada
Custodial Funds - Other
Combining Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2024

(Continued)

	Coyote Spring Valley Groundwater Basin	Child Welfare Agency	Lower Moapa Groundwater Basin	Boulder City Library District Operating	Boulder City Library District Debt Service
Additions					
Investment earnings					
Interest, dividends, and other	\$ 5	\$ 23,782	\$ 2	\$ 45,667	\$ (36)
Property tax collections for other governments	-	-	-	1,564,816	-
Real property transfer tax collections for other governments	-	-	-	-	-
Room tax collections for other governments	-	-	-	-	-
Other taxes and fees for other governments	11,730	-	4,091	911,560	-
Debt service funding	-	-	-	-	-
Miscellaneous	-	2,481,010	-	-	-
Total additions	<u>11,735</u>	<u>2,504,792</u>	<u>4,093</u>	<u>2,522,043</u>	<u>(36)</u>
Deductions					
Administrative expense	-	-	-	-	-
Beneficiary payments to individuals	-	-	-	-	-
Payments to individuals and other entities	-	956,523	-	-	-
Payments for cost of care	-	1,557,865	-	-	-
Payments on behalf of other governments	-	-	-	3,026,814	-
Payments to State	11,735	-	4,093	-	-
Payments to other local governments	-	-	-	-	-
Total deductions	<u>11,735</u>	<u>2,514,388</u>	<u>4,093</u>	<u>3,026,814</u>	<u>-</u>
Net increase (decrease) in net position	-	(9,596)	-	(504,771)	(36)
Net Position					
Beginning of year	-	797,180	-	745,173	697
End of year	<u>\$ -</u>	<u>\$ 787,584</u>	<u>\$ -</u>	<u>\$ 240,402</u>	<u>\$ 661</u>

Clark County, Nevada
Custodial Funds - Other
Combining Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2024

(Continued)

	Boulder City Library Capital Construction	Las Vegas- Clark County Library District	Henderson Library District	Constables	Total
Additions					
Investment earnings					
Interest, dividends, and other	\$ 150,074	\$ 292,127	\$ 41,867	\$ 25	\$ 12,726,690
Property tax collections for other governments	-	64,144,414	8,669,560	-	2,056,394,372
Real property transfer tax collections for other governments	-	-	-	-	156,430,919
Room tax collections for other governments	-	-	-	-	765,682,697
Other taxes and fees for other governments	-	-	-	-	48,516,241
Debt service funding	-	-	-	-	47,820,694
Miscellaneous	1,029,881	-	-	21,981,547	84,613,919
Total additions	<u>1,179,955</u>	<u>64,436,541</u>	<u>8,711,427</u>	<u>21,981,572</u>	<u>3,172,185,532</u>
Deductions					
Administrative expense	-	-	-	-	8,657
Beneficiary payments to individuals	-	-	-	-	46,773,490
Payments to individuals and other entities	-	-	-	21,981,572	31,603,258
Payments for cost of care	-	-	-	-	1,557,865
Payments on behalf of other governments	565,429	-	-	-	51,412,937
Payments to State	-	-	-	-	1,328,903,062
Payments to other local governments	-	64,436,541	8,711,427	-	1,700,073,327
Total deductions	<u>565,429</u>	<u>64,436,541</u>	<u>8,711,427</u>	<u>21,981,572</u>	<u>3,160,332,596</u>
Net increase (decrease) in net position	614,526	-	-	-	11,852,936
Net Position					
Beginning of year	<u>3,184,496</u>	-	-	-	48,414,059
End of year	<u>\$ 3,799,022</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,266,995</u>