

Clark County, Nevada
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2024

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 1,192,567,947	\$ 202,765,257	\$ 2,002,490,096	\$ 3,397,823,300
In custody of other officials	1,507,857	-	-	1,507,857
With fiscal agent	-	13,561,506	75,874,260	89,435,766
Accounts receivable	886,598	-	1,676,991	2,563,589
Lease receivable	16,058,282	-	81,521	16,139,803
Interest receivable	6,462,629	1,137,433	11,449,952	19,050,014
Taxes receivable, delinquent	3,172,977	41,646	-	3,214,623
Special assessments receivable	1,496,828	71,163,576	-	72,660,404
Due from other funds	96,647,046	4,998,438	191,315,860	292,961,344
Due from other governmental units	408,306,791	-	101,248,068	509,554,859
Prepaid items	8,416	-	-	8,416
Total assets	<u>\$ 1,727,115,371</u>	<u>\$ 293,667,856</u>	<u>\$ 2,384,136,748</u>	<u>\$ 4,404,919,975</u>
Liabilities				
Accounts payable	\$ 50,311,220	\$ 21,748	\$ 117,896,334	\$ 168,229,302
Accrued payroll	5,899,360	-	72,587	5,971,947
Due to other funds	90,733,793	4,282	684,548	91,422,623
Due to other governmental units	48,350,859	-	425,793	48,776,652
Unearned revenue and other liabilities	26,199,651	39,248	35,437,269	61,676,168
Total liabilities	<u>221,494,883</u>	<u>65,278</u>	<u>154,516,531</u>	<u>376,076,692</u>
Deferred Inflows of Resources				
Unavailable grant revenue	7,140,124	-	58,148,042	65,288,166
Unavailable property taxes	2,807,033	41,626	-	2,848,659
Unavailable special assessments	1,491,546	71,141,868	-	72,633,414
Unavailable other revenue	227,564,159	-	-	227,564,159
Related to leases	14,743,593	-	76,691	14,820,284
Total deferred inflows of resources	<u>253,746,455</u>	<u>71,183,494</u>	<u>58,224,733</u>	<u>383,154,682</u>
Fund Balances				
Nonspendable	8,416	-	-	8,416
Restricted	687,020,649	136,073,202	921,884,205	1,744,978,056
Committed	37,949,939	-	-	37,949,939
Assigned	528,720,632	86,345,882	1,249,511,279	1,864,577,793
Unassigned	(1,825,603)	-	-	(1,825,603)
Total fund balances	<u>1,251,874,033</u>	<u>222,419,084</u>	<u>2,171,395,484</u>	<u>3,645,688,601</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,727,115,371</u>	<u>\$ 293,667,856</u>	<u>\$ 2,384,136,748</u>	<u>\$ 4,404,919,975</u>

Clark County, Nevada
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2024

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes	\$ 173,999,221	\$ 535	\$ -	\$ 173,999,756
Special assessments	1,420,102	9,745,032	-	11,165,134
Licenses and permits	34,478,470	-	-	34,478,470
Intergovernmental revenue				
Consolidated tax	12,941,199	-	-	12,941,199
Other	685,586,633	82,864,891	252,003,091	1,020,454,615
Charges for services	21,861,918	-	20,992,267	42,854,185
Fines and forfeitures	1,878,716	-	-	1,878,716
Interest	50,779,671	10,504,171	81,430,687	142,714,529
Other	99,667,491	30,699	8,923,173	108,621,363
Total revenues	<u>1,082,613,421</u>	<u>103,145,328</u>	<u>363,349,218</u>	<u>1,549,107,967</u>
Expenditures				
Salaries and wages	205,171,733	-	3,125,730	208,297,463
Employee benefits	111,883,680	-	1,454,632	113,338,312
Services and supplies	638,637,594	1,165,152	70,273,798	710,076,544
Capital outlay	36,601,101	-	476,285,724	512,886,825
Principal	4,475,412	95,314,168	7,610,071	107,399,651
Interest	203,485	69,478,471	79,576	69,761,532
Total expenditures	<u>996,973,005</u>	<u>165,957,791</u>	<u>558,829,531</u>	<u>1,721,760,327</u>
Excess (deficiency) of revenues over (under) expenditures	<u>85,640,416</u>	<u>(62,812,463)</u>	<u>(195,480,313)</u>	<u>(172,652,360)</u>
Other Financing Sources (Uses):				
Transfers from other funds	330,910,566	76,802,040	561,135,528	968,848,134
Transfers to other funds	(281,787,578)	(1,022,850)	(38,797,184)	(321,607,612)
Lease and SBITA financing	3,789,296	-	17,523,826	21,313,122
Total other financing sources (uses)	<u>52,912,284</u>	<u>75,779,190</u>	<u>539,862,170</u>	<u>668,553,644</u>
Net change in fund balance	138,552,700	12,966,727	344,381,857	495,901,284
Fund Balance				
Beginning of year	1,113,321,333	209,452,357	1,827,013,627	3,149,787,317
End of year	<u>\$ 1,251,874,033</u>	<u>\$ 222,419,084</u>	<u>\$ 2,171,395,484</u>	<u>\$ 3,645,688,601</u>