

CLARK COUNTY, NEVADA
FINANCIAL STATEMENTS WITH ACCOMPANYING INFORMATION
PERTAINING TO EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
AND
INDEPENDENT AUDITOR'S REPORTS

CLARK COUNTY, NEVADA
 FINANCIAL STATEMENTS WITH ACCOMPANYING INFORMATION
 PERTAINING TO EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2019

TABLE OF CONTENTS

	<u>Page</u>
<u>FINANCIAL SECTION:</u>	
Independent Auditor's Report	1
Management's Discussion and Analysis	4
<u>Basic Financial Statements:</u>	
Government-Wide Financial Statements	
Statement of Net Position	15
Statement of Activities	17
Fund Financial Statements:	
Governmental Funds - Balance Sheet	19
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	20
Governmental Funds - Statement of Revenues, Expenditures and Changes in Fund Balances	21
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	22
Proprietary Funds - Statement of Net Position	23
Proprietary Funds - Statement of Revenues, Expenses and Changes in Net Position	27
Proprietary Funds - Statement of Cash Flows	29
Fiduciary Funds - Statement of Net Position	33
Fiduciary Funds - Statement of Changes in Net Position	34
Notes to Financial Statements	35
<u>Required Supplementary Information:</u>	
General Fund	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	144
Reconciliation of General Fund (Budgetary Basis) to the General Fund (Modified Accrual Basis) Statement of Revenues, Expenditures and Changes in Fund Balance	145
Las Vegas Metropolitan Police Department	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	146
Other Post-Employment Benefits Required Supplementary Information	
Schedule of Contributions	147-149
Schedule of Changes in the Net OPEB Liability and Related Ratios	150-159
Pension Plan Required Supplementary Information	
Schedule of Proportionate Share of Net Pension Liability	160-164
Schedule of Defined Benefit Plan Contributions	165-169
Las Vegas Valley Water District Pension Trust - Defined Benefit	
Pension Plan Required Supplementary Information	
Schedule of Changes in Net Pension Liability	170
Schedule of Defined Benefit Plan Contributions	171
Schedule of Defined Benefit Plan Investment Returns	172
Notes to Required Supplementary Information	173-175

CLARK COUNTY, NEVADA
FINANCIAL STATEMENTS WITH ACCOMPANYING INFORMATION
PERTAINING TO EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2019

TABLE OF CONTENTS

	<u>Page</u>
<u>COMMENTS OF INDEPENDENT AUDITOR:</u>	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	176-177
<u>ACCOMPANYING INFORMATION - EXPENDITURES OF FEDERAL AWARDS:</u>	
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	178-180
Schedule of Expenditures of Federal Awards	181-188
Notes to Schedule of Expenditures of Federal Awards	189
Schedule of Findings and Questioned Costs	190-195
Management's Response to Auditor's Findings	196-199