CLARK COUNTY, NEVADA

FINANCIAL STATEMENTS WITH ACCOMPANYING INFORMATION PERTAINING TO EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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, 2020

TABLE OF CONTENTS

	<u>Page</u>
FINANCIAL SECTION:	
Independent Auditor's Report Management's Discussion and Analysis	1 4
Basic Financial Statements:	
Government-Wide Financial Statements Statement of Net Position Statement of Activities Fund Financial Statements:	15 17
Governmental Funds - Balance Sheet Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net P	osition 19
Governmental Funds - Statement of Revenues, Expenditures and Changes in Fund Balances Reconciliation of Statement of Revenues, Expenditures, and	21
Changes in Fund Balances of Governmental Funds to the Statement of Activities Proprietary Funds - Statement of Net Position Proprietary Funds - Statement of Revenues, Expenses and	22 23
Changes in Net Position Proprietary Funds - Statement of Revendes, Expenses and Proprietary Funds - Statement of Cash Flows Fiduciary Funds - Statement of Net Position Fiduciary Funds - Statement of Changes in Net Position Notes to Financial Statements	27 29 33 34 35
Required Supplementary Information:	
General Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	142
Reconciliation of General Fund (Budgetary Basis) to the General Fund (Modified Ac Statement of Revenues, Expenditures and Changes in Fund Balance Las Vegas Metropolitan Police Department	icrual Basis) 143
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Other Post-Employment Benefits Required Supplementary Information	144
Schedule of Contributions Schedule of Changes in the Net OPEB Liability and Related Ratios Pension Plan Required Supplementary Information	145-148 149-159
Schedule of Proportionate Share of Net Pension Liability Schedule of Defined Benefit Plan Contributions Las Vegas Valley Water District Pension Trust - Defined Benefit	160-164 165-169
Pension Plan Required Supplementary Information Schedule of Changes in Net Pension Liability Schedule of Defined Benefit Plan Contributions	170 171
Schedule of Defined Benefit Plan Investment Returns Notes to Required Supplementary Information	172 173-175

CLARK COUNTY, NEVADA

FINANCIAL STATEMENTS WITH ACCOMPANYING INFORMATION PERTAINING TO EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2020

TABLE OF CONTENTS

	<u>Page</u>
COMMENTS OF INDEPENDENT AUDITOR:	
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 Government Auditing Standards	176-177
ACCOMPANYING INFORMATION - EXPENDITURES OF FEDERAL AWARDS:	
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	181-189
Notes to Schedule of Expenditures of Federal Awards	190
Schedule of Findings and Questioned Costs	191-194
Management's Response to Auditor's Findings	195-197