

Clark County, Nevada
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2019

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 501,134,110	\$ 185,291,575	\$ 1,022,530,400	\$ 1,708,956,085
In custody of other officials	919,602	-	-	919,602
With fiscal agent	-	42,023,774	382,737,187	424,760,961
Accounts receivable	626,754	-	273,383	900,137
Interest receivable	2,779,387	1,064,652	5,669,274	9,513,313
Taxes receivable, delinquent	1,740,447	51,599	-	1,792,046
Special assessments receivable	914,944	133,062,596	-	133,977,540
Due from other funds	42,404,757	11,392,500	138,126,520	191,923,777
Due from other governmental units	79,105,504	-	18,485,043	97,590,547
Prepaid items	10,786	-	-	10,786
Total assets	<u>\$ 629,636,291</u>	<u>\$ 372,886,696</u>	<u>\$ 1,567,821,807</u>	<u>\$ 2,570,344,794</u>
Liabilities				
Accounts payable	\$ 21,735,930	\$ 166,602	\$ 61,367,762	\$ 83,270,294
Accrued payroll	10,202,578	-	104,330	10,306,908
Due to other funds	28,133,380	-	15,381,799	43,515,179
Due to other governmental units	18,223,137	-	-	18,223,137
Interfund advances payable	-	1,259,715	-	1,259,715
Short-term notes payable	-	-	9,783,316	9,783,316
Unearned revenue and other liabilities	10,656,781	3,593	17,455,792	28,116,166
Total liabilities	<u>88,951,806</u>	<u>1,429,910</u>	<u>104,092,999</u>	<u>194,474,715</u>
Deferred Inflows of Resources				
Unavailable grant revenue	540,428	-	184,942	725,370
Unavailable property taxes	1,435,730	51,381	-	1,487,111
Unavailable special assessments	911,848	132,991,892	-	133,903,740
Unavailable other revenue	-	-	3,238,228	3,238,228
Total deferred inflows of resources	<u>2,888,006</u>	<u>133,043,273</u>	<u>3,423,170</u>	<u>139,354,449</u>
Fund Balances				
Nonspendable	10,786	-	-	10,786
Restricted	313,448,249	161,604,775	832,439,834	1,307,492,858
Committed	24,286,456	-	-	24,286,456
Assigned	200,050,988	76,808,738	627,865,804	904,725,530
Total fund balances	<u>537,796,479</u>	<u>238,413,513</u>	<u>1,460,305,638</u>	<u>2,236,515,630</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 629,636,291</u>	<u>\$ 372,886,696</u>	<u>\$ 1,567,821,807</u>	<u>\$ 2,570,344,794</u>

Clark County, Nevada
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2019

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes	\$ 109,332,987	\$ 3,194	\$ -	\$ 109,336,181
Special assessments	530,419	25,080,668	1,610,651	27,221,738
Licenses and permits	26,637,814	-	-	26,637,814
Intergovernmental revenue				
Consolidated tax	9,578,477	-	-	9,578,477
Other	449,903,290	90,147,612	65,356,998	605,407,900
Charges for services	27,290,479	-	19,782,218	47,072,697
Fines and forfeitures	1,661,585	-	-	1,661,585
Interest	20,786,430	8,448,686	45,191,899	74,427,015
Other	22,192,087	603,256	2,286,307	25,081,650
Total revenues	<u>667,913,568</u>	<u>124,283,416</u>	<u>134,228,073</u>	<u>926,425,057</u>
Expenditures				
Salaries and wages	180,096,393	-	2,329,295	182,425,688
Employee benefits	88,548,823	-	957,345	89,506,168
Services and supplies	346,126,814	2,548,839	44,464,820	393,140,473
Capital outlay	17,475,308	-	293,478,713	310,954,021
Principal	458,777	93,893,849	182,619,483	276,972,109
Interest	123,805	68,632,952	12,116,331	80,873,088
Bond issuance costs	-	374,069	2,133,565	2,507,634
Total expenditures	<u>632,829,920</u>	<u>165,449,709</u>	<u>538,099,552</u>	<u>1,336,379,181</u>
Excess (deficiency) of revenues over (under) expenditures	<u>35,083,648</u>	<u>(41,166,293)</u>	<u>(403,871,479)</u>	<u>(409,954,124)</u>
Other Financing Sources (Uses):				
Transfers from other funds	179,752,210	63,073,623	251,174,860	494,000,693
Transfers to other funds	(165,535,794)	(2,207,144)	(43,601,730)	(211,344,668)
Bonds issued	-	-	660,281,780	660,281,780
Refunding bonds issued	-	31,225,000	-	31,225,000
Premium on bonds issued	-	5,257,457	45,061,116	50,318,573
Payments to escrow agent	-	(36,164,675)	-	(36,164,675)
Total other financing sources (uses)	<u>14,216,416</u>	<u>61,184,261</u>	<u>912,916,026</u>	<u>988,316,703</u>
Net change in fund balance	49,300,064	20,017,968	509,044,547	578,362,579
Fund Balance				
Beginning of year	<u>488,496,415</u>	<u>218,395,545</u>	<u>951,261,091</u>	<u>1,658,153,051</u>
End of year	<u>\$ 537,796,479</u>	<u>\$ 238,413,513</u>	<u>\$ 1,460,305,638</u>	<u>\$ 2,236,515,630</u>