

## SPECIAL REVENUE FUNDS

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HUD and State Housing Grants Fund - to account for grant proceeds and disbursements associated with housing within Clark County.

Road Fund - to account for the maintenance of roads and streets. Financing is provided by motor vehicle fuel taxes. Such taxes may only be used to finance road and street maintenance.

County Grants Fund - to account for federal and state grant proceeds and disbursements. Such grants are obtained for a variety of purposes and may only be used for the purpose obtained.

Cooperative Extension Fund - to account for the operations of the Cooperative Extension service (which provides agricultural and homemaking information to Clark County residents). Financing is provided by ad valorem taxes which may be used only to finance the Cooperative Extension service.

LVMPD Forfeitures Fund - to account for state and federal forfeited funds. Financing is provided by Las Vegas Metropolitan Police Department seized funds. Funding may only be used for law enforcement in accordance with applicable state and federal regulations.

Detention Services Fund \* - to account for operations of the detention facility. Financing is provided by transfers from the Clark County general fund, which may only be used for such operations.

Forensic Services Fund - to account for costs associated with genetic marker testing and forensic analysis of controlled substances. Financing is provided from assessment fees. Such fees may be used only for financing such services.

Metro Grant Fund- to account for the various federal, state, local and non-governmental grant proceeds and disbursements within the operations of the LVMPD. These grants may only be used for the purpose obtained.

General Purpose Fund - to account for the activities of proceeds that are derived from a variety of sources. These amounts may only be used for the purposes for which they are obtained.

Subdivision Park Fees Fund - to account for fees collected from developers to be used to construct parks within the County. Such fees may only be used for park construction.

Master Transportation Plan Fund \* - to account for proceeds to be used for improved transportation in Clark County. Financing is provided by additional motor vehicle fuel taxes, motor vehicle privilege taxes, aviation fuel taxes, sales taxes, room taxes, and new development fees. Such proceeds may only be used for transportation purposes.

Special Ad Valorem Distribution Fund - to account for proceeds to be used for capital and transportation projects in Clark County. Financing is provided from ad valorem taxes.

Law Library Fund - to account for the operation of a law library. Financing is provided by user fees. Such revenues can only be used to operate the law library.

Court Education Program Fund \* - to account for proceeds to be used for driver education training for traffic law offenders. Financing is provided by charges to the participants. Such proceeds may only be used for financing such educational programs.

Citizen Review Board Administration Fund \* - to account for the operations of a board established to review certain actions of the Las Vegas Metropolitan Police. Financing is provided by contributions and transfers from the general fund. These amounts may only be used for such operations.

Justice Court Administrative Assessment Fund - to account for certain services provided by the justice court. Financing is provided from assessment fees that may only be used for such services.

Specialty Courts Fund - to account for the operation of an alternative treatment program for first-time offenders charged with possession or being under the influence of controlled substances. Financing is provided by user charges and transfers from the Court Education Program fund.

District Attorney Family Support Fund - to account for family support services provided by the district attorney. Financing is provided from federal and state grants. Such grants may only be used for the services provided.

Federal Nuclear Waste Grant Fund \* - to account for the proceeds and disbursements of federal grants used for a nuclear waste storage and disposal impact study.

Wetlands Park Fund - to account for operations of the Wetlands Park project. Financing is provided by transfers from the Recreation Capital Improvement fund. Such transfers may be used only for financing such operations.

Boat Safety Fund - to account for services provided to enhance boat safety at Lake Mead. Financing is provided from fuel taxes collected by marinas. They may be used only for such services provided.

District Attorney Check Restitution Fund - to account for the district attorney check collection unit. Fees retained from collecting bad checks are used to finance the operations and can only be used for such purpose.

Air Quality Management Fund - to account for the costs associated with air quality improvements. Financing is provided by air pollution fees and permits. Such amounts may only be used for such operations.

Air Quality Transportation Tax Fund - to account for receipts and disbursements associated with a transportation sales tax approved by the 2003 Nevada state legislature.

Technology Fees \* - to account for fees charged and collected by various departments, which by statute are required to be used for the acquisition or improvement of technology.

Entitlements - to account for State or Federal entitlements (e.g. Title IV, Title XIX) received by various departments.

Police Sales Tax Distribution - to account for receipts from the state and distributions of the appropriate shares to various jurisdictions associated with a 1/4 cent sales tax increase approved by the Nevada state legislature.

LVMPD Police Sales Tax - to account for the distribution from the county of the sales tax and LVMPD expenditures associated with the "More Cops" initiative.

LVMPD Shared State Forfeitures Fund - to account for revenues from state forfeitures that are awarded to LVMPD and the expenditures pertaining to forfeiture cases. Balance at year-end it split between LVMPD and the Clark County School District.

Fort Mohave Valley Development Fund - to account for receipts related to lands in the Fort Mohave Valley from the State of Nevada approved by the Nevada state legislature.

Habitat Conservation Fund - to account for the implementation, amendment, or replacement of the Clark County Multiple Species Habitat Conservation Plan and Section 10(a)(1)(B) take permit issued by the United States Fish and Wildlife Service. Financing is provided by mitigation fees for land disturbance, grant funds and other revenue from mitigation actions impacting reserve areas. Such monies may be used only for financing the plan and permit as described above.

Child Welfare Fund - to account for monies received from the State of Nevada to care for foster children. The monies may only be used for such purposes.

Medical Assistance to Indigent Persons Fund - to account for medical assistance provided to indigent persons of Clark County. Financing is provided by ad valorem taxes that may only be used for such assistance.

Emergency 9-1-1 System Fund - to account for the operations of an emergency telephone system provided within Clark County. Financing is provided by ad valorem taxes that may only be used for such operations. The fund was closed in fiscal year 2020.

Tax Receiver Fund - to account for the proceeds from trustee tax sales until disposition of the proceeds.

County Donations Fund - to account for donations to the County. Such amounts may only be used for the purpose donated.

Fire Prevention Bureau Fund \* - to account for separate operations of the fire department pertaining to fire prevention. Financing is provided from plan check fees and transfers from the general fund.

County Licensing Applications Fund \* - to account for monies placed with the County pending business license application investigations and approval.

Satellite Detention Center \* - to account for the operations and maintenance associated with the leased facility that will be primarily used to house low-level offenders. The fund was closed in fiscal year 2020.

Special Improvement District Administration Fund \* - to account for the financial administration of the special assessment districts. Financing is provided by a portion of the special assessment levies, which may only be used for such purpose.

Special Assessment Maintenance Fund - to account for maintenance activity related to special assessments, previously reported in the Road Fund.

Veterinary Service Fund - to account for monies placed with the County for the spaying or neutering of animals adopted by individuals and to provide for rabies shots of such adopted animals.

Justice Court Bail Fund - to account for monies posted as bail until such time as the courts determine a disposition.

Southern Nevada Area Communications Fund - to account for the activities and results of operations of the Southern Nevada Area Communications Council.

Court Collection Fees - to account for collection fees imposed by a court at the time it finds that a fine, administrative assessment, fee or restitution is delinquent.

In-Transit Fund \* - to account for monies deposited by various County agencies throughout the month until transfers to other funds after monthly reconciliations are prepared.

District Court Special Filing Fees Fund - to account for the additional special filing fees collected by District Court as approved by the 2009 Legislature. Funds may only be used for court staffing, capital costs, debt service, renovation, furniture, fixtures, equipment, technology and court security.

Justice Court Special Filing Fees Fund - to account for the additional special filing fees collected by Justice Court as approved by the Assembly Bill 54 passed during the 77<sup>th</sup> regular session of the Nevada State Legislature. Funds may only be used for court staffing, capital costs, debt services, renovation, furniture, fixtures, equipment, technology, security and training of staff.

Crime Sales Tax Distribution Fund - to account for the collection and distribution to various jurisdictions of a one-tenth of one percent (0.10%) increase in the Clark County sales and use tax for the specific purpose of employing and equipping additional police officers. The sales tax increase went into effect on April 1, 2017.

LVMPD Crime Prevention Act Sales Tax Fund - to account for the allocation of the one-tenth of one percent (0.10%) increase in the Clark County sales and use tax within the jurisdiction of the Las Vegas Metropolitan Police Department - including unincorporated Clark, the City of Las Vegas, as well as a specific allocations for the Las Vegas Strip resort corridor and Fremont Street Downtown corridor. The sales tax increase went into effect on April 1, 2017.

Human Services & Education Sales Tax - to account for the proceeds of the additional one-eighth of one percent (0.125%) sales and use tax imposed as of January 1, 2020. The proceeds are required to be used in accordance with Section 8 of AB 309 from the 2019 Session of the Nevada Legislature.

Covid-19 Response - to account for monies received in connection with Covid-19.

Post-Employment Benefits Reserve Fund \* - to account for the County's obligations, and related expenses, associated with post-employment benefits for Clark County retirees.

Unincorporated Town Funds \* - to account for the operations of each unincorporated town. Financing is provided primarily from ad valorem taxes and consolidated taxes.

Clark County Fire Service District Fund \* - to account for fire protection services provided within Clark County. Financing is provided by sales and use taxes and ad valorem taxes which may only be used for such fire protection services.

Moapa Valley Fire District Fund - to account for fire protection services provided to the Moapa Valley area. Financing is provided primarily by sales and use taxes which may only be used for financing such fire protection services.

Mt. Charleston Fire District Fund - to account for fire protection services provided to the Mt. Charleston area. Financing is provided by sales and use taxes and ad valorem taxes which may only be used for such fire protection services.

\*- Reported in the general fund under modified accrual basis with exception of Laughlin Town Fund, which is reported as a nonmajor special revenue fund.

Clark County, Nevada  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 2020  
(With comparative totals for June 30, 2019)

	HUD and State Housing Grants	Road	County Grants	Cooperative Extension	LVMPD Forfeitures
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 2,202,821	\$ 46,707,955	\$ 35,577,427	\$ 13,633,864	\$ 1,451,932
In custody of other officials	-	-	15,000	-	-
Accounts receivable	-	387,352	64,093	-	-
Interest receivable	7,736	165,621	123,834	48,344	5,147
Taxes receivable, delinquent	-	-	-	118,734	-
Special assessments receivable	-	-	-	-	-
Due from other funds	56,024	693,052	1,382,667	-	352,310
Due from other governmental units	3,235,153	5,340,507	9,458,555	667	-
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 5,501,734</u>	<u>\$ 53,294,487</u>	<u>\$ 46,621,576</u>	<u>\$ 13,801,609</u>	<u>\$ 1,809,389</u>
<b>Liabilities</b>					
Accounts payable	\$ 1,200,452	\$ 2,309,641	\$ 4,600,414	\$ 602,382	\$ 2,670
Accrued payroll	38,120	668,781	445,482	-	-
Due to other funds	-	510	2,402,316	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	2,812,883	-	5,416,354	-	-
Total liabilities	<u>4,051,455</u>	<u>2,978,932</u>	<u>12,864,566</u>	<u>602,382</u>	<u>2,670</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	641,679	-	3,582,510	-	-
Unavailable property taxes	-	-	-	102,136	-
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>641,679</u>	<u>-</u>	<u>3,582,510</u>	<u>102,136</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	-	8,120,519	-	8,900,999	1,806,719
Committed	-	-	-	-	-
Assigned	808,600	42,195,036	30,174,500	4,196,092	-
Total fund balances	<u>808,600</u>	<u>50,315,555</u>	<u>30,174,500</u>	<u>13,097,091</u>	<u>1,806,719</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,501,734</u>	<u>\$ 53,294,487</u>	<u>\$ 46,621,576</u>	<u>\$ 13,801,609</u>	<u>\$ 1,809,389</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Forensic Services	Metro Grant	General Purpose	Subdivision Park Fees	Special Ad Valorem Distribution
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 760,436	\$ 941,267	\$ 46,946,100	\$ 15,915,099	\$ 12,877,149
In custody of other officials	-	-	-	-	-
Accounts receivable	-	1,980	44,855	-	-
Interest receivable	2,696	-	166,464	56,434	45,661
Taxes receivable, delinquent	-	-	-	-	593,591
Special assessments receivable	-	-	-	-	-
Due from other funds	-	8,945	1,499,344	-	-
Due from other governmental units	36,485	2,665,616	666,560	-	4,077
Prepaid items	11,065	-	-	-	-
Total assets	<u>\$ 810,682</u>	<u>\$ 3,617,808</u>	<u>\$ 49,323,323</u>	<u>\$ 15,971,533</u>	<u>\$ 13,520,478</u>
<b>Liabilities</b>					
Accounts payable	\$ 26,750	\$ 714,324	\$ 1,612,904	\$ -	\$ -
Accrued payroll	21,591	232,927	79,524	-	-
Due to other funds	-	2,670,557	1,076,965	-	1,538,584
Due to other governmental units	-	-	646,906	-	11,471,293
Unearned revenue and other liabilities	-	-	-	3,116,723	-
Total liabilities	<u>48,341</u>	<u>3,617,808</u>	<u>3,416,299</u>	<u>3,116,723</u>	<u>13,009,877</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	-	510,601
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>510,601</u>
<b>Fund Balances</b>					
Nonspendable	11,065	-	-	-	-
Restricted	215,655	-	3,864,491	11,354,810	-
Committed	-	-	24,854,413	-	-
Assigned	535,621	-	17,188,120	1,500,000	-
Total fund balances	<u>762,341</u>	<u>-</u>	<u>45,907,024</u>	<u>12,854,810</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 810,682</u>	<u>\$ 3,617,808</u>	<u>\$ 49,323,323</u>	<u>\$ 15,971,533</u>	<u>\$ 13,520,478</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Law Library	Justice Court Administrative Assessment	Specialty Courts	District Attorney Family Support	Wetlands Park
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 1,244,775	\$ 6,734,450	\$ 2,770,993	\$ 14,067,069	\$ 3,380,742
In custody of other officials	-	4,000	-	1,000	-
Accounts receivable	32	-	1,048	200	-
Interest receivable	4,414	23,880	9,826	49,881	11,988
Taxes receivable, delinquent	-	-	-	-	-
Special assessments receivable	-	-	-	-	-
Due from other funds	17,677	-	-	1,167,686	-
Due from other governmental units	1,236	36,428	995,337	3,086,874	-
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 1,268,134</u>	<u>\$ 6,798,758</u>	<u>\$ 3,777,204</u>	<u>\$ 18,372,710</u>	<u>\$ 3,392,730</u>
<b>Liabilities</b>					
Accounts payable	\$ 11,660	\$ 181,023	\$ 930,856	\$ 71,306	\$ 17,491
Accrued payroll	27,440	-	56,975	995,872	-
Due to other funds	-	-	-	77	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	1,228	-	3	-
Total liabilities	<u>39,100</u>	<u>182,251</u>	<u>987,831</u>	<u>1,067,258</u>	<u>17,491</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	39	-	-
Unavailable property taxes	-	-	-	-	-
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>39</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	921,622	1,985,697	-	-	-
Committed	-	-	-	-	3,375,239
Assigned	307,412	4,630,810	2,789,334	17,305,452	-
Total fund balances	<u>1,229,034</u>	<u>6,616,507</u>	<u>2,789,334</u>	<u>17,305,452</u>	<u>3,375,239</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,268,134</u>	<u>\$ 6,798,758</u>	<u>\$ 3,777,204</u>	<u>\$ 18,372,710</u>	<u>\$ 3,392,730</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Boat Safety	District Attorney Check Restitution	Air Quality Management	Air Quality Transportation Tax	Entitlements
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 11,009	\$ 6,671,763	\$ 22,206,467	\$ 41,514,295	\$ 71,545,032
In custody of other officials	-	-	-	-	-
Accounts receivable	-	119,941	-	-	3,694
Interest receivable	39	23,657	78,741	147,204	253,690
Taxes receivable, delinquent	-	-	-	-	-
Special assessments receivable	-	-	-	-	-
Due from other funds	-	66,250	28,914	28,442	9,506,916
Due from other governmental units	14,435	-	873,529	1,739,059	3,125,523
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 25,483</u>	<u>\$ 6,881,611</u>	<u>\$ 23,187,651</u>	<u>\$ 43,429,000</u>	<u>\$ 84,434,855</u>
<b>Liabilities</b>					
Accounts payable	\$ -	\$ 3,860	\$ 65,127	\$ 483,742	\$ 1,204,638
Accrued payroll	-	71,432	303,360	112,421	721,358
Due to other funds	-	3,100	-	-	30
Due to other governmental units	-	-	502,414	-	-
Unearned revenue and other liabilities	-	-	42	-	75
Total liabilities	<u>-</u>	<u>78,392</u>	<u>870,943</u>	<u>596,163</u>	<u>1,926,101</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	-	-
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	23,304	4,261,988	14,748,497	37,120,404	71,864,391
Committed	-	-	-	-	-
Assigned	2,179	2,541,231	7,568,211	5,712,433	10,644,363
Total fund balances	<u>25,483</u>	<u>6,803,219</u>	<u>22,316,708</u>	<u>42,832,837</u>	<u>82,508,754</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 25,483</u>	<u>\$ 6,881,611</u>	<u>\$ 23,187,651</u>	<u>\$ 43,429,000</u>	<u>\$ 84,434,855</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Police Sales Tax Distribution	LVMPD Police Sales Tax	LVMPD Shared State Forfeitures	Fort Mohave Valley Development	Habitat Conservation
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 1,962,625	\$ 79,441,443	\$ 1,737,585	\$ 9,000,472	\$ 53,903,630
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	-	135,329	-
Interest receivable	6,959	281,690	6,160	31,916	191,134
Taxes receivable, delinquent	-	-	-	-	-
Special assessments receivable	-	-	-	-	-
Due from other funds	-	13,859,217	-	-	-
Due from other governmental units	18,849,386	-	-	-	7,210
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 20,818,970</u>	<u>\$ 93,582,350</u>	<u>\$ 1,743,745</u>	<u>\$ 9,167,717</u>	<u>\$ 54,101,974</u>
<b>Liabilities</b>					
Accounts payable	\$ -	\$ 133,516	\$ 596,459	\$ -	\$ 675,673
Accrued payroll	-	4,361,430	20,430	-	53,337
Due to other funds	13,859,217	1,630	1,126,856	-	-
Due to other governmental units	6,959,753	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>20,818,970</u>	<u>4,496,576</u>	<u>1,743,745</u>	<u>-</u>	<u>729,010</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	-	-
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	-	51,784,776	-	9,167,717	32,261,456
Committed	-	-	-	-	-
Assigned	-	37,300,998	-	-	21,111,508
Total fund balances	<u>-</u>	<u>89,085,774</u>	<u>-</u>	<u>9,167,717</u>	<u>53,372,964</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 20,818,970</u>	<u>\$ 93,582,350</u>	<u>\$ 1,743,745</u>	<u>\$ 9,167,717</u>	<u>\$ 54,101,974</u>

(Continued)



Clark County, Nevada  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Child Welfare	Medical Assistance to Indigent Persons	Emergency 9-1-1 System	Tax Receiver	County Donations
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 7,227,662	\$ 34,874,926	\$ 1,071,588	\$ 786,445	\$ 1,684,343
In custody of other officials	20,000	-	-	624,448	3,935
Accounts receivable	15,168	-	318	-	20,645
Interest receivable	25,626	123,662	3,800	3,102	5,973
Taxes receivable, delinquent	-	1,186,364	40,936	-	-
Special assessments receivable	-	-	-	-	-
Due from other funds	213,422	-	-	-	-
Due from other governmental units	11,092,659	17,609,560	18	-	-
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 18,594,537</u>	<u>\$ 53,794,512</u>	<u>\$ 1,116,660</u>	<u>\$ 1,413,995</u>	<u>\$ 1,714,896</u>
<b>Liabilities</b>					
Accounts payable	\$ 6,437,910	\$ -	\$ -	\$ 624,448	\$ 20,320
Accrued payroll	1,339,792	-	106,058	-	-
Due to other funds	-	14,795,259	975,760	-	-
Due to other governmental units	-	34,718,613	-	-	-
Unearned revenue and other liabilities	14,932	-	-	-	6,054
Total liabilities	<u>7,792,634</u>	<u>49,513,872</u>	<u>1,081,818</u>	<u>624,448</u>	<u>26,374</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	78,923	-	-	-	-
Unavailable property taxes	-	1,020,385	34,842	-	-
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>78,923</u>	<u>1,020,385</u>	<u>34,842</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	4,916,514	1,011,461	-	760,837	1,043,907
Committed	-	-	-	-	-
Assigned	5,806,466	2,248,794	-	28,710	644,615
Total fund balances	<u>10,722,980</u>	<u>3,260,255</u>	<u>-</u>	<u>789,547</u>	<u>1,688,522</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 18,594,537</u>	<u>\$ 53,794,512</u>	<u>\$ 1,116,660</u>	<u>\$ 1,413,995</u>	<u>\$ 1,714,896</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Special Assessment Maintenance	Veterinary Service	Justice Court Bail	Southern Nevada Area Communications Council	Court Collection Fees
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 1,414,036	\$ 244,506	\$ 4,534,559	\$ 4,281,216	\$ 9,071,252
In custody of other officials	-	-	500,000	-	11,610
Accounts receivable	-	-	-	132	612
Interest receivable	5,552	867	16,058	15,181	32,165
Taxes receivable, delinquent	-	-	-	-	-
Special assessments receivable	54,401	-	-	-	-
Due from other funds	-	-	144,763	-	13,477
Due from other governmental units	-	9,072	-	160,616	57,959
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 1,473,989</u>	<u>\$ 254,445</u>	<u>\$ 5,195,380</u>	<u>\$ 4,457,145</u>	<u>\$ 9,187,075</u>
<b>Liabilities</b>					
Accounts payable	\$ 164,252	\$ -	\$ 612,059	\$ 624,279	\$ 81,202
Accrued payroll	-	-	-	19,082	55,243
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	810	-	-	-	-
Total liabilities	<u>165,062</u>	<u>-</u>	<u>612,059</u>	<u>643,361</u>	<u>136,445</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	-	-
Unavailable special assessments	42,893	-	-	-	-
Total deferred inflows of resources	<u>42,893</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	358,548	193,519	3,018,548	2,156,290	4,139,879
Committed	-	-	-	-	-
Assigned	907,486	60,926	1,564,773	1,657,494	4,910,751
Total fund balances	<u>1,266,034</u>	<u>254,445</u>	<u>4,583,321</u>	<u>3,813,784</u>	<u>9,050,630</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,473,989</u>	<u>\$ 254,445</u>	<u>\$ 5,195,380</u>	<u>\$ 4,457,145</u>	<u>\$ 9,187,075</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	District Court Special Filing Fees	Justice Court Special Filing Fees	Crime Sales Tax Distribution	LVMPD Crime Prevention Act Sales Tax	Laughlin Town
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 3,553,323	\$ 3,351,287	\$ 521,645	\$ 16,288,574	\$ 7,125,889
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	-	-	3,070
Interest receivable	12,600	11,883	1,848	57,757	25,269
Taxes receivable, delinquent	-	-	-	-	102,629
Special assessments receivable	-	-	-	-	-
Due from other funds	-	2,130	-	4,939,371	41,140
Due from other governmental units	-	11,948	6,266,532	-	1,239,005
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 3,565,923</u>	<u>\$ 3,377,248</u>	<u>\$ 6,790,025</u>	<u>\$ 21,285,702</u>	<u>\$ 8,537,002</u>
<b>Liabilities</b>					
Accounts payable	\$ 63,249	\$ 53,019	\$ -	\$ 36,153	\$ 372,572
Accrued payroll	231,740	10,602	-	1,483,455	246,351
Due to other funds	2,648	-	4,939,371	532	-
Due to other governmental units	-	-	1,850,654	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>297,637</u>	<u>63,621</u>	<u>6,790,025</u>	<u>1,520,140</u>	<u>618,923</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	-	96,451
Unavailable special assessments	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>96,451</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	2,286,124	3,010,922	-	18,552,268	7,821,628
Committed	-	-	-	-	-
Assigned	982,162	302,705	-	1,213,294	-
Total fund balances	<u>3,268,286</u>	<u>3,313,627</u>	<u>-</u>	<u>19,765,562</u>	<u>7,821,628</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,565,923</u>	<u>\$ 3,377,248</u>	<u>\$ 6,790,025</u>	<u>\$ 21,285,702</u>	<u>\$ 8,537,002</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Moapa Valley Fire District	Mt. Charleston Fire District	Human Services & Education Sales Tax	COVID-19 Response
<b>Assets</b>				
Cash and investments				
In custody of the County Treasurer	\$ 5,934,140	\$ 1,762,795	\$ 15,728,956	\$ 290,870,357
In custody of other officials	-	-	-	-
Accounts receivable	-	-	-	-
Interest receivable	21,042	6,251	55,773	1,031,388
Taxes receivable, delinquent	-	37,916	-	-
Special assessments receivable	-	-	-	-
Due from other funds	-	-	-	2,171,533
Due from other governmental units	135,185	25,702	7,783,384	2,194,953
Prepaid items	-	-	-	-
Total assets	<u>\$ 6,090,367</u>	<u>\$ 1,832,664</u>	<u>\$ 23,568,113</u>	<u>\$ 296,268,231</u>
<b>Liabilities</b>				
Accounts payable	\$ 223,120	\$ 31,750	\$ 86,377	\$ 3,684,675
Accrued payroll	1,748	27,094	7,872	-
Due to other funds	-	-	-	17,182,424
Due to other governmental units	-	-	-	-
Unearned revenue and other liabilities	-	-	-	264,470,074
Total liabilities	<u>224,868</u>	<u>58,844</u>	<u>94,249</u>	<u>285,337,173</u>
<b>Deferred Inflows of Resources</b>				
Unavailable grant revenue	-	-	-	1,271,114
Unavailable property taxes	-	32,669	-	-
Unavailable special assessments	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>32,669</u>	<u>-</u>	<u>1,271,114</u>
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	5,865,499	-	22,979,891	7,792,176
Committed	-	-	-	-
Assigned	-	1,741,151	493,973	1,867,768
Total fund balances	<u>5,865,499</u>	<u>1,741,151</u>	<u>23,473,864</u>	<u>9,659,944</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,090,367</u>	<u>\$ 1,832,664</u>	<u>\$ 23,568,113</u>	<u>\$ 296,268,231</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Balance Sheet  
June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Totals	
	2020	2019
<b>Assets</b>		
Cash and investments		
In custody of the County Treasurer	\$ 903,533,899	\$ 501,134,110
In custody of other officials	1,179,993	919,602
Accounts receivable	798,469	626,754
Interest receivable	3,198,913	2,779,387
Taxes receivable, delinquent	2,080,170	1,740,447
Special assessments receivable	54,401	914,944
Due from other funds	36,193,280	42,404,757
Due from other governmental units	96,723,230	79,105,504
Prepaid items	11,065	10,786
Total assets	<u>\$ 1,043,773,420</u>	<u>\$ 629,636,291</u>
<b>Liabilities</b>		
Accounts payable	28,560,273	21,735,930
Accrued payroll	11,739,517	10,202,578
Due to other funds	60,575,836	28,133,380
Due to other governmental units	56,149,633	18,223,137
Unearned revenue and other liabilities	275,839,178	10,656,781
Total liabilities	<u>432,864,437</u>	<u>88,951,806</u>
<b>Deferred Inflows of Resources</b>		
Unavailable grant revenue	5,574,265	540,428
Unavailable property taxes	1,797,084	1,435,730
Unavailable special assessments	42,893	911,848
Total deferred inflows of resources	<u>7,414,242</u>	<u>2,888,006</u>
<b>Fund Balances</b>		
Nonspendable	11,065	10,786
Restricted	344,311,056	313,448,249
Committed	28,229,652	24,286,456
Assigned	230,942,968	200,050,988
Total fund balances	<u>603,494,741</u>	<u>537,796,479</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,043,773,420</u>	<u>\$ 629,636,291</u>

Clark County, Nevada  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for the fiscal year ended June 30, 2019)

	HUD and State Housing Grants	Road	County Grants	Cooperative Extension	LVMPD Forfeitures
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ 6,975,483	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenue:					
Consolidated tax	-	-	-	-	-
Other	14,089,626	33,161,845	30,624,669	-	-
Charges for services	-	2,706,344	15,507	-	-
Fines and forfeitures	-	-	-	-	461,398
Interest	121,051	1,855,984	1,333,334	558,233	66,930
Other	-	1,261,278	578,788	-	-
Total revenues	<u>14,210,677</u>	<u>38,985,451</u>	<u>32,552,298</u>	<u>7,533,716</u>	<u>528,328</u>
<b>Expenditures</b>					
Salaries and wages	496,145	12,472,485	8,117,140	-	-
Employee benefits	231,124	6,014,992	2,902,395	-	-
Services and supplies	12,802,147	11,374,550	33,587,870	6,841,471	3,000,229
Capital outlay	-	6,448,541	438,260	-	317,383
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>13,529,416</u>	<u>36,310,568</u>	<u>45,045,665</u>	<u>6,841,471</u>	<u>3,317,612</u>
Excess (deficiency) of revenues over (under) expenditures	<u>681,261</u>	<u>2,674,883</u>	<u>(12,493,367)</u>	<u>692,245</u>	<u>(2,789,284)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	1,870,322	31,328,638	-	352,310
Transfers to other funds	(1,040,740)	-	(17,605,459)	-	-
Total other financing sources (uses)	<u>(1,040,740)</u>	<u>1,870,322</u>	<u>13,723,179</u>	<u>-</u>	<u>352,310</u>
Net change in fund balance	(359,479)	4,545,205	1,229,812	692,245	(2,436,974)
<b>Fund Balance</b>					
Beginning of year	<u>1,168,079</u>	<u>45,770,350</u>	<u>28,944,688</u>	<u>12,404,846</u>	<u>4,243,693</u>
End of year	<u>\$ 808,600</u>	<u>\$ 50,315,555</u>	<u>\$ 30,174,500</u>	<u>\$ 13,097,091</u>	<u>\$ 1,806,719</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for the fiscal year ended June 30, 2019)

(Continued)

	Forensic Services	Metro Grant	General Purpose	Subdivision Park Fees	Special Ad Valorem Distribution
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 34,876,344
Special assessments	-	-	-	-	-
Licenses and permits	-	-	7,849,302	3,136,806	-
Intergovernmental revenue:					
Consolidated tax	-	-	-	-	-
Other	1,047,914	9,698,006	1,349,278	-	-
Charges for services	178,022	-	3,692,694	-	-
Fines and forfeitures	-	-	17,900	-	-
Interest	29,396	-	1,769,229	618,379	572,938
Other	1,010	-	1,792,315	683,882	-
Total revenues	<u>1,256,342</u>	<u>9,698,006</u>	<u>16,470,718</u>	<u>4,439,067</u>	<u>35,449,282</u>
<b>Expenditures</b>					
Salaries and wages	367,655	3,507,067	1,634,335	-	-
Employee benefits	154,546	527,881	637,930	-	-
Services and supplies	897,882	4,627,081	16,540,751	-	25,986,862
Capital outlay	-	1,035,977	778,160	-	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>1,420,083</u>	<u>9,698,006</u>	<u>19,591,176</u>	<u>-</u>	<u>25,986,862</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(163,741)</u>	<u>-</u>	<u>(3,120,458)</u>	<u>4,439,067</u>	<u>9,462,420</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	2,649,689	11,305,194	-	-
Transfers to other funds	-	(2,649,689)	-	(258,091)	(9,462,420)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>11,305,194</u>	<u>(258,091)</u>	<u>(9,462,420)</u>
Net change in fund balance	<u>(163,741)</u>	<u>-</u>	<u>8,184,736</u>	<u>4,180,976</u>	<u>-</u>
<b>Fund Balance</b>					
Beginning of year	<u>926,082</u>	<u>-</u>	<u>37,722,288</u>	<u>8,673,834</u>	<u>-</u>
End of year	<u>\$ 762,341</u>	<u>\$ -</u>	<u>\$ 45,907,024</u>	<u>\$ 12,854,810</u>	<u>\$ -</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for the fiscal year ended June 30, 2019)

(Continued)

	Law Library	Justice Court Administrative Assessment	Specialty Courts	District Attorney Family Support	Wetlands Park
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenue:					
Consolidated tax	-	-	-	-	-
Other	-	2,866,276	7,361,707	20,617,507	-
Charges for services	1,287,112	-	334,166	201,954	-
Fines and forfeitures	82,707	-	-	-	-
Interest	46,832	263,204	111,205	526,573	132,978
Other	1,245	1,600	6,415	6,095	-
Total revenues	<u>1,417,896</u>	<u>3,131,080</u>	<u>7,813,493</u>	<u>21,352,129</u>	<u>132,978</u>
<b>Expenditures</b>					
Salaries and wages	489,926	-	957,273	16,116,082	-
Employee benefits	240,604	-	401,103	8,007,547	-
Services and supplies	365,216	1,765,757	6,095,401	3,325,296	36,400
Capital outlay	-	272,788	-	21,900	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>1,095,746</u>	<u>2,038,545</u>	<u>7,453,777</u>	<u>27,470,825</u>	<u>36,400</u>
Excess (deficiency) of revenues over (under) expenditures	<u>322,150</u>	<u>1,092,535</u>	<u>359,716</u>	<u>(6,118,696)</u>	<u>96,578</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	-	1,106,672	11,180,000	-
Transfers to other funds	-	(1,038,475)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(1,038,475)</u>	<u>1,106,672</u>	<u>11,180,000</u>	<u>-</u>
Net change in fund balance	322,150	54,060	1,466,388	5,061,304	96,578
<b>Fund Balance</b>					
Beginning of year	<u>906,884</u>	<u>6,562,447</u>	<u>1,322,946</u>	<u>12,244,148</u>	<u>3,278,661</u>
End of year	<u>\$ 1,229,034</u>	<u>\$ 6,616,507</u>	<u>\$ 2,789,334</u>	<u>\$ 17,305,452</u>	<u>\$ 3,375,239</u>

(Continued)



Clark County, Nevada  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for the fiscal year ended June 30, 2019)

(Continued)

	Boat Safety	District Attorney Check Restitution	Air Quality Management	Air Quality Transportation Tax	Entitlements
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	9,980,982	-	-
Intergovernmental revenue:					
Consolidated tax	-	-	-	-	-
Other	37,534	-	3,499,595	8,500,400	30,929,187
Charges for services	-	2,401,435	25,499	-	-
Fines and forfeitures	-	-	17,500	-	-
Interest	601	290,340	856,914	1,599,496	2,783,724
Other	-	-	2,079	-	33,157
Total revenues	<u>38,135</u>	<u>2,691,775</u>	<u>14,382,569</u>	<u>10,099,896</u>	<u>33,746,068</u>
<b>Expenditures</b>					
Salaries and wages	-	1,650,314	6,280,092	1,483,208	8,737,877
Employee benefits	-	720,030	2,604,262	640,778	3,885,335
Services and supplies	30,211	420,405	1,939,932	391,082	7,526,792
Capital outlay	-	-	217,200	734,338	1,097,339
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>30,211</u>	<u>2,790,749</u>	<u>11,041,486</u>	<u>3,249,406</u>	<u>21,247,343</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,924</u>	<u>(98,974)</u>	<u>3,341,083</u>	<u>6,850,490</u>	<u>12,498,725</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	(7,532,091)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,532,091)</u>
Net change in fund balance	7,924	(98,974)	3,341,083	6,850,490	4,966,634
<b>Fund Balance</b>					
Beginning of year	<u>17,559</u>	<u>6,902,193</u>	<u>18,975,625</u>	<u>35,982,347</u>	<u>77,542,120</u>
End of year	<u>\$ 25,483</u>	<u>\$ 6,803,219</u>	<u>\$ 22,316,708</u>	<u>\$ 42,832,837</u>	<u>\$ 82,508,754</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for the fiscal year ended June 30, 2019)

(Continued)

	Police Sales Tax Distribution	LVMPD Police Sales Tax	LVMPD Shared State Forfeitures	Fort Mohave Valley Development	Habitat Conservation
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	3,311,229
Intergovernmental revenue:					
Consolidated tax	-	-	-	-	-
Other	127,467,778	-	-	-	292,474
Charges for services	-	-	-	-	50,491
Fines and forfeitures	-	-	2,279,254	-	-
Interest	76,498	3,018,816	54,467	350,363	2,114,246
Other	-	302,594	38,727	633,371	-
Total revenues	<u>127,544,276</u>	<u>3,321,410</u>	<u>2,372,448</u>	<u>983,734</u>	<u>5,768,440</u>
<b>Expenditures</b>					
Salaries and wages	-	62,129,481	296,379	-	977,935
Employee benefits	-	36,581,811	139,099	-	387,754
Services and supplies	33,801,038	6,647,568	1,584,660	18,432	2,612,000
Capital outlay	-	296,448	-	-	336,112
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>33,801,038</u>	<u>105,655,308</u>	<u>2,020,138</u>	<u>18,432</u>	<u>4,313,801</u>
Excess (deficiency) of revenues over (under) expenditures	<u>93,743,238</u>	<u>(102,333,898)</u>	<u>352,310</u>	<u>965,302</u>	<u>1,454,639</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	93,743,238	-	-	-
Transfers to other funds	(93,743,238)	-	(352,310)	-	-
Total other financing sources (uses)	<u>(93,743,238)</u>	<u>93,743,238</u>	<u>(352,310)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	(8,590,660)	-	965,302	1,454,639
<b>Fund Balance</b>					
Beginning of year	-	97,676,434	-	8,202,415	51,918,325
End of year	<u>\$ -</u>	<u>\$ 89,085,774</u>	<u>\$ -</u>	<u>\$ 9,167,717</u>	<u>\$ 53,372,964</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for the fiscal year ended June 30, 2019)

(Continued)

	Child Welfare	Medical Assistance to Indigent Persons	Emergency 9-1-1 System	Tax Receiver	County Donations
<b>Revenues</b>					
Taxes	\$ -	\$ 69,752,371	\$ 1,551,084	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenue:					
Consolidated tax	-	-	-	-	-
Other	102,094,620	-	-	-	-
Charges for services	94,265	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest	440,012	1,352,657	45,390	25,452	66,031
Other	45,797	19,242,894	9,214	760,837	217,544
Total revenues	<u>102,674,694</u>	<u>90,347,922</u>	<u>1,605,688</u>	<u>786,289</u>	<u>283,575</u>
<b>Expenditures</b>					
Salaries and wages	23,463,095	-	949,774	-	-
Employee benefits	10,064,840	-	430,955	-	-
Services and supplies	77,248,568	88,807,302	55,524	-	198,663
Capital outlay	-	-	-	-	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>110,776,503</u>	<u>88,807,302</u>	<u>1,436,253</u>	<u>-</u>	<u>198,663</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,101,809)</u>	<u>1,540,620</u>	<u>169,435</u>	<u>786,289</u>	<u>84,912</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	7,000,000	-	-	-	-
Transfers to other funds	(1,045,530)	-	(975,760)	(8,689)	-
Total other financing sources (uses)	<u>5,954,470</u>	<u>-</u>	<u>(975,760)</u>	<u>(8,689)</u>	<u>-</u>
Net change in fund balance	(2,147,339)	1,540,620	(806,325)	777,600	84,912
<b>Fund Balance</b>					
Beginning of year	<u>12,870,319</u>	<u>1,719,635</u>	<u>806,325</u>	<u>11,947</u>	<u>1,603,610</u>
End of year	<u>\$ 10,722,980</u>	<u>\$ 3,260,255</u>	<u>\$ -</u>	<u>\$ 789,547</u>	<u>\$ 1,688,522</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for the fiscal year ended June 30, 2019)

(Continued)

	Special Assessment Maintenance	Veterinary Service	Justice Court Bail	Southern Nevada Area Communications Council	Court Collection Fees
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	924,653	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenue:					
Consolidated tax	-	-	-	-	-
Other	-	-	-	-	-
Charges for services	-	165,765	4,153,772	-	2,412,883
Fines and forfeitures	-	-	-	-	-
Interest	59,723	9,349	180,481	182,108	354,333
Other	6,141	39,631	-	2,862,148	109,808
Total revenues	<u>990,517</u>	<u>214,745</u>	<u>4,334,253</u>	<u>3,044,256</u>	<u>2,877,024</u>
<b>Expenditures</b>					
Salaries and wages	-	3,777	-	343,453	909,858
Employee benefits	-	100	-	160,483	388,917
Services and supplies	1,115,749	128,231	3,873,217	1,415,364	893,969
Capital outlay	-	-	-	2,645	-
Principal	-	-	-	476,656	-
Interest	-	-	-	105,925	-
Total expenditures	<u>1,115,749</u>	<u>132,108</u>	<u>3,873,217</u>	<u>2,504,526</u>	<u>2,192,744</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(125,232)</u>	<u>82,637</u>	<u>461,036</u>	<u>539,730</u>	<u>684,280</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	(49)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(49)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(125,232)	82,637	460,987	539,730	684,280
<b>Fund Balance</b>					
Beginning of year	<u>1,391,266</u>	<u>171,808</u>	<u>4,122,334</u>	<u>3,274,054</u>	<u>8,366,350</u>
End of year	<u>\$ 1,266,034</u>	<u>\$ 254,445</u>	<u>\$ 4,583,321</u>	<u>\$ 3,813,784</u>	<u>\$ 9,050,630</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for the fiscal year ended June 30, 2019)

(Continued)

	District Court Special Filing Fees	Justice Court Special Filing Fees	Crime Sales Tax Distribution	LVMPD Crime Prevention Sales Tax	Laughlin Town
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,993,660
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	796,260
Intergovernmental revenue:					
Consolidated tax	-	-	-	-	8,121,614
Other	-	-	42,350,593	-	-
Charges for services	6,428,325	1,516,341	-	-	49,086
Fines and forfeitures	-	-	-	-	-
Interest	129,005	131,566	20,484	601,820	270,281
Other	-	28,480	-	71,437	74,010
Total revenues	<u>6,557,330</u>	<u>1,676,387</u>	<u>42,371,077</u>	<u>673,257</u>	<u>12,304,911</u>
<b>Expenditures</b>					
Salaries and wages	4,359,013	233,757	-	20,220,967	5,623,391
Employee benefits	2,040,765	127,013	-	12,315,432	2,477,193
Services and supplies	884,216	439,061	8,983,582	2,444,621	1,056,826
Capital outlay	-	-	-	-	946,923
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>7,283,994</u>	<u>799,831</u>	<u>8,983,582</u>	<u>34,981,020</u>	<u>10,104,333</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(726,664)</u>	<u>876,556</u>	<u>33,387,495</u>	<u>(34,307,763)</u>	<u>2,200,578</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	-	-	33,387,495	809,575
Transfers to other funds	-	-	(33,387,495)	-	(3,006,115)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(33,387,495)</u>	<u>33,387,495</u>	<u>(2,196,540)</u>
Net change in fund balance	(726,664)	876,556	-	(920,268)	4,038
<b>Fund Balance</b>					
Beginning of year	<u>3,994,950</u>	<u>2,437,071</u>	<u>-</u>	<u>20,685,830</u>	<u>7,817,590</u>
End of year	<u>\$ 3,268,286</u>	<u>\$ 3,313,627</u>	<u>\$ -</u>	<u>\$ 19,765,562</u>	<u>\$ 7,821,628</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for the fiscal year ended June 30, 2019)

(Continued)

	Moapa Valley Fire District	Mt. Charleston Fire District	Human Services & Education Sales Tax	COVID-19 Response
<b>Revenues</b>				
Taxes	\$ -	\$ 347,505	\$ -	\$ -
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenue:				
Consolidated tax	878,905	166,839	-	-
Other	-	24,921	23,225,164	31,447,385
Charges for services	-	-	-	11,000
Fines and forfeitures	-	-	-	-
Interest	232,978	71,098	493,973	9,019,145
Other	-	18,373	-	-
Total revenues	<u>1,111,883</u>	<u>628,736</u>	<u>23,719,137</u>	<u>40,477,530</u>
<b>Expenditures</b>				
Salaries and wages	56,531	715,172	42,555	9,814,394
Employee benefits	14,093	373,989	15,132	29,464
Services and supplies	365,649	202,710	111,595	14,363,481
Capital outlay	268,251	-	75,991	1,212,497
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>704,524</u>	<u>1,291,871</u>	<u>245,273</u>	<u>25,419,836</u>
Excess (deficiency) of revenues over (under) expenditures	<u>407,359</u>	<u>(663,135)</u>	<u>23,473,864</u>	<u>15,057,694</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from other funds	-	725,000	2,000,000	16,498,787
Transfers to other funds	-	-	(2,000,000)	(21,896,537)
Total other financing sources (uses)	<u>-</u>	<u>725,000</u>	<u>-</u>	<u>(5,397,750)</u>
Net change in fund balance	407,359	61,865	23,473,864	9,659,944
<b>Fund Balance</b>				
Beginning of year	5,458,140	1,679,286	-	-
End of year	<u>\$ 5,865,499</u>	<u>\$ 1,741,151</u>	<u>\$ 23,473,864</u>	<u>\$ 9,659,944</u>

(Continued)

Clark County, Nevada  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for the fiscal year ended June 30, 2019)

(Continued)

	Totals	
	2020	2019
<b>Revenues</b>		
Taxes	\$ 116,496,447	\$ 109,332,987
Special assessments	924,653	530,419
Licenses and permits	25,074,579	26,637,814
Intergovernmental revenue:		
Consolidated tax	9,167,358	9,578,477
Other	490,686,479	449,903,290
Charges for services	25,724,661	27,290,479
Fines and forfeitures	2,858,759	1,661,585
Interest	32,837,617	20,786,430
Other	28,828,870	22,192,087
Total revenues	<u>732,599,423</u>	<u>667,913,568</u>
<b>Expenditures</b>		
Salaries and wages	192,449,131	180,096,393
Employee benefits	92,515,567	88,548,823
Services and supplies	384,807,361	346,126,814
Capital outlay	14,500,753	17,475,308
Principal	476,656	458,777
Interest	105,925	123,805
Total expenditures	<u>684,855,393</u>	<u>632,829,920</u>
Excess (deficiency) of revenues over (under) expenditures	<u>47,744,030</u>	<u>35,083,648</u>
<b>Other Financing Sources (Uses)</b>		
Transfers from other funds	213,956,920	179,752,210
Transfers to other funds	(196,002,688)	(165,535,794)
Total other financing sources (uses)	<u>17,954,232</u>	<u>14,216,416</u>
Net change in fund balance	65,698,262	49,300,064
<b>Fund Balance</b>		
Beginning of year	<u>537,796,479</u>	<u>488,496,415</u>
End of year	<u>\$ 603,494,741</u>	<u>\$ 537,796,479</u>

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

HUD and State Housing Grants	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ 30,173,177	\$ 14,089,626	\$ (16,083,551)	\$ 20,558,491
Interest	26,569	121,051	94,482	125,313
Total revenues	<u>30,199,746</u>	<u>14,210,677</u>	<u>(15,989,069)</u>	<u>20,683,804</u>
<b>Expenditures</b>				
Salaries and wages	487,186	496,145	8,959	527,735
Employee benefits	237,262	231,124	(6,138)	228,834
Services and supplies	28,002,774	12,802,147	(15,200,627)	14,857,025
Total expenditures	<u>28,727,222</u>	<u>13,529,416</u>	<u>(15,197,806)</u>	<u>15,613,594</u>
<b>Other financing uses</b>				
Transfers to other funds	6,040,740	1,040,740	(5,000,000)	4,944,897
Total expenditures and other financing uses	<u>34,767,962</u>	<u>14,570,156</u>	<u>(20,197,806)</u>	<u>20,558,491</u>
Net change in fund balance	(4,568,216)	(359,479)	4,208,737	125,313
<b>Fund balance</b>				
Beginning of year	4,568,216	1,168,079	(3,400,137)	1,042,766
End of year	<u>\$ -</u>	<u>\$ 808,600</u>	<u>\$ 808,600</u>	<u>\$ 1,168,079</u>

Road	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ 37,865,620	\$ 33,161,845	\$ (4,703,775)	\$ 36,533,123
Charges for services	1,815,000	2,706,344	891,344	2,820,286
Interest	254,033	1,855,984	1,601,951	1,660,620
Other	-	1,261,278	1,261,278	416,707
Total revenues	<u>39,934,653</u>	<u>38,985,451</u>	<u>(949,202)</u>	<u>41,430,736</u>
<b>Other financing sources</b>				
Transfers from other funds	1,870,322	1,870,322	-	1,693,359
Total revenues and other financing sources	<u>41,804,975</u>	<u>40,855,773</u>	<u>(949,202)</u>	<u>43,124,095</u>
<b>Expenditures</b>				
Salaries and wages	13,856,240	12,472,485	(1,383,755)	12,276,333
Employee benefits	6,429,773	6,014,992	(414,781)	5,535,237
Services and supplies	12,940,028	11,374,550	(1,565,478)	9,539,629
Capital outlay	36,735,991	6,448,541	(30,287,450)	12,883,541
Total expenditures	<u>69,962,032</u>	<u>36,310,568</u>	<u>(33,651,464)</u>	<u>40,234,740</u>
<b>Other financing uses</b>				
Transfers to other funds	710,600	-	(710,600)	642,600
Total expenditures and other financing uses	<u>70,672,632</u>	<u>36,310,568</u>	<u>(34,362,064)</u>	<u>40,877,340</u>
Net change in fund balance	(28,867,657)	4,545,205	33,412,862	2,246,755
<b>Fund balance</b>				
Beginning of year	39,048,064	45,770,350	6,722,286	43,523,595
End of year	<u>\$ 10,180,407</u>	<u>\$ 50,315,555</u>	<u>\$ 40,135,148</u>	<u>\$ 45,770,350</u>



Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

County Grants	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ 53,959,968	\$ 30,624,669	\$ (23,335,299)	\$ 29,618,224
Charges for services	16,065	15,507	(558)	39,995
Interest	143,295	1,333,334	1,190,039	1,162,327
Other	87,912	578,788	490,876	143,435
Total revenues	54,207,240	32,552,298	(21,654,942)	30,963,981
<b>Other financing sources</b>				
Transfers from other funds	16,798,672	31,328,638	14,529,966	12,777,959
Total revenues and other financing sources	71,005,912	63,880,936	(7,124,976)	43,741,940
<b>Expenditures</b>				
Salaries and wages	11,019,220	8,117,140	(2,902,080)	7,631,562
Employee benefits	3,819,334	2,902,395	(916,939)	2,746,823
Services and supplies	66,384,051	33,587,870	(32,796,181)	29,192,675
Capital outlay	903,837	438,260	(465,577)	466,647
Total expenditures	82,126,442	45,045,665	(37,080,777)	40,037,707
<b>Other financing uses</b>				
Transfers to other funds	17,605,459	17,605,459	-	-
Total expenditures and other financing uses	99,731,901	62,651,124	(37,080,777)	40,037,707
Net change in fund balance	(28,725,989)	1,229,812	29,955,801	3,704,233
<b>Fund balance</b>				
Beginning of year	28,725,989	28,944,688	218,699	25,240,455
End of year	\$ -	\$ 30,174,500	\$ 30,174,500	\$ 28,944,688

Cooperative Extension	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Taxes	\$ 6,805,724	\$ 6,975,483	\$ 169,759	\$ 6,485,912
Interest	80,000	558,233	478,233	570,645
Total revenues	6,885,724	7,533,716	647,992	7,056,557
<b>Expenditures</b>				
Services and supplies	18,811,386	6,841,471	(11,969,915)	6,041,939
Net change in fund balance	(11,925,662)	692,245	12,617,907	1,014,618
<b>Fund balance</b>				
Beginning of year	11,925,662	12,404,846	479,184	11,390,228
End of year	\$ -	\$ 13,097,091	\$ 13,097,091	\$ 12,404,846

LVMPD Forfeitures	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Fines and forfeitures	\$ 300,000	\$ 461,398	\$ 161,398	\$ 175,035
Interest	66,500	66,930	430	181,390
Total revenues	366,500	528,328	161,828	356,425
<b>Other financing sources</b>				
Transfers from other funds	700,695	352,310	(348,385)	209,880
Total revenues and other financing sources	1,067,195	880,638	(186,557)	566,305
<b>Expenditures</b>				
Services and supplies	4,772,000	3,000,229	(1,771,771)	823,822
Capital outlay	500,000	317,383	(182,617)	428,762
Total expenditures	5,272,000	3,317,612	(1,954,388)	1,252,584
Net change in fund balance	(4,204,805)	(2,436,974)	1,767,831	(686,279)
<b>Fund balance</b>				
Beginning of year	4,316,551	4,243,693	(72,858)	4,929,972
End of year	\$ 111,746	\$ 1,806,719	\$ 1,694,973	\$ 4,243,693

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

Detention Services *	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Charges for services	\$ 6,352,929	\$ 6,304,853	\$ (48,076)	\$ 6,183,471
Interest	503,955	1,695,205	1,191,250	1,279,796
Other	3,085,900	3,713,831	627,931	393,930
Total revenues	9,942,784	11,713,889	1,771,105	7,857,197
<b>Other financing sources</b>				
Transfers from other funds	247,384,672	255,971,319	8,586,647	221,236,854
Total revenues and other financing sources	257,327,456	267,685,208	10,357,752	229,094,051
<b>Expenditures</b>				
Salaries and wages	143,212,985	135,843,744	(7,369,241)	128,052,293
Employee benefits	64,246,972	59,392,674	(4,854,298)	52,399,914
Services and supplies	47,772,833	47,319,454	(453,379)	39,073,910
Capital outlay	1,579,326	2,116,641	537,315	1,244,140
Total expenditures	256,812,116	244,672,513	(12,139,603)	220,770,257
<b>Other financing uses</b>				
Transfers to other funds	16,475,662	16,738,677	263,015	-
Total expenditures and other financing uses	273,287,778	261,411,190	(11,876,588)	220,770,257
Net change in fund balance	(15,960,322)	6,274,018	22,234,340	8,323,794
<b>Fund balance</b>				
Beginning of year	27,769,332	27,769,332	-	19,445,538
End of year	\$ 11,809,010	\$ 34,043,350	\$ 22,234,340	\$ 27,769,332

Forensic Services	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ 1,040,000	\$ 1,047,914	\$ 7,914	\$ 1,100,372
Charges for services	200,000	178,022	(21,978)	186,559
Interest	14,000	29,396	15,396	40,228
Other	-	1,010	1,010	-
Total revenues	1,254,000	1,256,342	2,342	1,327,159
<b>Expenditures</b>				
Salaries and wages	409,319	367,655	(41,664)	387,970
Employee benefits	163,249	154,546	(8,703)	153,162
Services and supplies	1,341,298	897,882	(443,416)	928,809
Total expenditures	1,913,866	1,420,083	(493,783)	1,469,941
Net change in fund balance	(659,866)	(163,741)	496,125	(142,782)
<b>Fund balance</b>				
Beginning of year	737,731	926,082	188,351	1,068,864
End of year	\$ 77,865	\$ 762,341	\$ 684,476	\$ 926,082

Clark County, Nevada  
Special Revenue Funds  
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Metro Grant	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ 20,000,000	\$ 9,698,006	\$ (10,301,994)	\$ -
<b>Other financing sources</b>				
Transfers from other funds	1,000,000	2,649,689	1,649,689	-
Total revenues and other financing sources	<u>21,000,000</u>	<u>12,347,695</u>	<u>(8,652,305)</u>	<u>-</u>
<b>Expenditures</b>				
Salaries and wages	4,085,423	3,507,067	(578,356)	-
Employee benefits	514,577	527,881	13,304	-
Services and supplies	12,400,000	4,627,081	(7,772,919)	-
Capital outlay	3,000,000	1,035,977	(1,964,023)	-
Total expenditures	<u>20,000,000</u>	<u>9,698,006</u>	<u>(10,301,994)</u>	<u>-</u>
<b>Other financing uses</b>				
Transfers to other funds	-	2,649,689	2,649,689	-
Total expenditures and other financing uses	<u>20,000,000</u>	<u>12,347,695</u>	<u>(7,652,305)</u>	<u>-</u>
Net change in fund balance	1,000,000	-	(1,000,000)	-
<b>Fund balance</b>				
Beginning of year	-	-	-	-
End of year	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ (1,000,000)</u>	<u>\$ -</u>

General Purpose	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Licenses and permits	\$ 11,500,000	\$ 7,849,302	\$ (3,650,698)	\$ 9,862,185
Intergovernmental revenue	1,374,507	1,349,278	(25,229)	1,495,284
Charges for services	3,990,269	3,692,694	(297,575)	3,974,434
Fines and forfeitures	20,000	17,900	(2,100)	40,800
Interest	95,463	1,769,229	1,673,766	945,748
Other	276,845	1,792,315	1,515,470	96,411
Total revenues	<u>17,257,084</u>	<u>16,470,718</u>	<u>(786,366)</u>	<u>16,414,862</u>
<b>Other financing sources</b>				
Transfers from other funds	10,949,943	11,305,194	355,251	20,729,684
Total revenues and other financing sources	<u>28,207,027</u>	<u>27,775,912</u>	<u>(431,115)</u>	<u>37,144,546</u>
<b>Expenditures</b>				
Salaries and wages	2,261,989	1,634,335	(627,654)	1,497,831
Employee benefits	947,056	637,930	(309,126)	524,612
Services and supplies	61,094,266	16,540,751	(44,553,515)	12,484,838
Capital outlay	669,537	778,160	108,623	63,075
Total expenditures	<u>64,972,848</u>	<u>19,591,176</u>	<u>(45,381,672)</u>	<u>14,570,356</u>
<b>Other financing uses</b>				
Transfers to other funds	85,000	-	(85,000)	51,000
Total expenditures and other financing uses	<u>65,057,848</u>	<u>19,591,176</u>	<u>(45,466,672)</u>	<u>14,621,356</u>
Net change in fund balance	(36,850,821)	8,184,736	45,035,557	22,523,190
<b>Fund balance</b>				
Beginning of year	<u>36,850,821</u>	<u>37,722,288</u>	<u>871,467</u>	<u>15,199,098</u>
End of year	<u>\$ -</u>	<u>\$ 45,907,024</u>	<u>\$ 45,907,024</u>	<u>\$ 37,722,288</u>

Subdivision Park Fees	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Licenses and permits	\$ 5,172,000	\$ 3,136,806	\$ (2,035,194)	\$ 4,199,894
Interest	95,889	618,379	522,490	577,964
Other	625,000	683,882	58,882	966,344
Total revenues	<u>5,892,889</u>	<u>4,439,067</u>	<u>(1,453,822)</u>	<u>5,744,202</u>
<b>Expenditures</b>				
Services and supplies	1,000,000	-	(1,000,000)	-
<b>Other financing uses</b>				
Transfers to other funds	12,646,323	258,091	(12,388,232)	7,191,596
Total expenditures and other financing uses	<u>13,646,323</u>	<u>258,091</u>	<u>(13,388,232)</u>	<u>7,191,596</u>
Net change in fund balance	(7,753,434)	4,180,976	11,934,410	(1,447,394)
<b>Fund balance</b>				
Beginning of year	<u>7,753,434</u>	<u>8,673,834</u>	<u>920,400</u>	<u>10,121,228</u>
End of year	<u>\$ -</u>	<u>\$ 12,854,810</u>	<u>\$ 12,854,810</u>	<u>\$ 8,673,834</u>

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
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(With comparative actual for the fiscal year ended June 30, 2019)

Master Transportation Plan *	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Taxes				
Room tax	\$ 59,655,941	\$ 48,887,028	\$ (10,768,913)	\$ 60,514,206
Licenses and permits				
New development fees	23,228,576	24,236,473	1,007,897	28,751,245
Intergovernmental revenue				
Sales and use tax	223,800,000	212,510,004	(11,289,996)	221,840,584
Motor vehicle privilege tax	73,376,750	67,287,308	(6,089,442)	71,998,248
Motor vehicle fuel tax	101,747,412	95,283,781	(6,463,631)	100,320,196
Aviation fuel tax	16,947,536	12,901,358	(4,046,178)	15,971,532
Interest	41,945	3,878,594	3,836,649	4,142,524
Total revenues	<u>498,798,160</u>	<u>464,984,546</u>	<u>(33,813,614)</u>	<u>503,538,535</u>
<b>Expenditures</b>				
Contributions to other local governments	339,836,585	320,298,550	(19,538,035)	336,499,370
Other financing uses				
Transfers to other funds	158,961,575	144,685,996	(14,275,579)	167,039,165
Total expenditures and other financing uses	<u>498,798,160</u>	<u>464,984,546</u>	<u>(33,813,614)</u>	<u>503,538,535</u>
Net change in fund balance	-	-	-	-
<b>Fund balance</b>				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Special Ad Valorem Distribution	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Taxes	\$ 34,876,344	\$ 34,876,344	\$ -	\$ 32,428,356
Interest	572,938	572,938	-	354,759
Total revenues	<u>35,449,282</u>	<u>35,449,282</u>	<u>-</u>	<u>32,783,115</u>
<b>Expenditures</b>				
Services and supplies	25,986,862	25,986,862	-	24,001,582
Other financing uses				
Transfers to other funds	9,462,420	9,462,420	-	8,781,533
Total expenditures and other financing uses	<u>35,449,282</u>	<u>35,449,282</u>	<u>-</u>	<u>32,783,115</u>
Net change in fund balance	-	-	-	-
<b>Fund balance</b>				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Law Library	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Charges for services	\$ 1,326,405	\$ 1,287,112	\$ (39,293)	\$ 1,355,906
Fines and forfeitures	20,000	82,707	62,707	94,683
Interest	6,000	46,832	40,832	28,347
Other	-	1,245	1,245	-
Total revenues	<u>1,352,405</u>	<u>1,417,896</u>	<u>65,491</u>	<u>1,478,936</u>
<b>Expenditures</b>				
Salaries and wages	521,412	489,926	(31,486)	489,010
Employee benefits	250,951	240,604	(10,347)	224,037
Services and supplies	1,064,429	365,216	(699,213)	368,935
Total expenditures	<u>1,836,792</u>	<u>1,095,746</u>	<u>(741,046)</u>	<u>1,081,982</u>
Other financing uses				
Transfers to other funds	37,400	-	(37,400)	30,600
Total expenditures and other financing uses	<u>1,874,192</u>	<u>1,095,746</u>	<u>(778,446)</u>	<u>1,112,582</u>
Net change in fund balance	(521,787)	322,150	843,937	366,354
<b>Fund balance</b>				
Beginning of year	707,215	906,884	199,669	540,530
End of year	<u>\$ 185,428</u>	<u>\$ 1,229,034</u>	<u>\$ 1,043,606</u>	<u>\$ 906,884</u>

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
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(With comparative actual for the fiscal year ended June 30, 2019)

Court Education Program *	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ 1,671,414	\$ 1,062,434	\$ (608,980)	\$ 869,653
Charges for services	2,064,266	2,000,325	(63,941)	2,856,701
Interest	65,502	536,059	470,557	453,765
Other	-	17,490	17,490	-
Total revenues	<u>3,801,182</u>	<u>3,616,308</u>	<u>(184,874)</u>	<u>4,180,119</u>
<b>Expenditures</b>				
Salaries and wages	1,186,724	598,379	(588,345)	558,225
Employee benefits	424,426	250,744	(173,682)	236,310
Services and supplies	12,387,208	1,414,238	(10,972,970)	945,191
Total expenditures	<u>13,998,358</u>	<u>2,263,361</u>	<u>(11,734,997)</u>	<u>1,739,726</u>
<b>Other financing uses</b>				
Transfers to other funds	57,800	-	(57,800)	27,200
Total expenditures and other financing uses	<u>14,056,158</u>	<u>2,263,361</u>	<u>(11,792,797)</u>	<u>1,766,926</u>
Net change in fund balance	(10,254,976)	1,352,947	11,607,923	2,413,193
<b>Fund balance</b>				
Beginning of year	<u>11,848,797</u>	<u>12,322,887</u>	<u>474,090</u>	<u>9,909,694</u>
End of year	<u>\$ 1,593,821</u>	<u>\$ 13,675,834</u>	<u>\$ 12,082,013</u>	<u>\$ 12,322,887</u>

Citizen Review Board Administration *	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ 106,857	\$ 106,760	\$ (97)	\$ 85,371
Interest	700	1,452	752	2,204
Other	-	-	-	6
Total revenues	<u>107,557</u>	<u>108,212</u>	<u>655</u>	<u>87,581</u>
<b>Other financing sources</b>				
Transfers from other funds	159,633	159,633	-	148,609
Total revenues and other financing sources	<u>267,190</u>	<u>267,845</u>	<u>655</u>	<u>236,190</u>
<b>Expenditures</b>				
Salaries and wages	222,192	222,894	702	162,141
Employee benefits	50,201	50,402	201	54,874
Services and supplies	18,363	17,406	(957)	18,987
Total expenditures	<u>290,756</u>	<u>290,702</u>	<u>(54)</u>	<u>236,002</u>
<b>Other financing uses</b>				
Transfers to other funds	-	-	-	3,400
Total expenditures and other financing uses	<u>290,756</u>	<u>290,702</u>	<u>(54)</u>	<u>239,402</u>
Net change in fund balance	(23,566)	(22,857)	709	(3,212)
<b>Fund balance</b>				
Beginning of year	<u>46,909</u>	<u>46,909</u>	<u>-</u>	<u>50,121</u>
End of year	<u>\$ 23,343</u>	<u>\$ 24,052</u>	<u>\$ 709</u>	<u>\$ 46,909</u>

Justice Court Administrative Assessment	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ 2,700,000	\$ 2,866,276	\$ 166,276	\$ 2,916,072
Interest	43,143	263,204	220,061	290,822
Other	-	1,600	1,600	695
Total revenues	<u>2,743,143</u>	<u>3,131,080</u>	<u>387,937</u>	<u>3,207,589</u>
<b>Expenditures</b>				
Services and supplies	6,496,176	1,765,757	(4,730,419)	1,402,416
Capital outlay	1,419,668	272,788	(1,146,880)	91,101
Total expenditures	<u>7,915,844</u>	<u>2,038,545</u>	<u>(5,877,299)</u>	<u>1,493,517</u>
<b>Other financing uses</b>				
Transfers to other funds	1,038,475	1,038,475	-	2,383,500
Total expenditures and other financing uses	<u>8,954,319</u>	<u>3,077,020</u>	<u>(5,877,299)</u>	<u>3,877,017</u>
Net change in fund balance	(6,211,176)	54,060	6,265,236	(669,428)
<b>Fund balance</b>				
Beginning of year	<u>6,211,176</u>	<u>6,562,447</u>	<u>351,271</u>	<u>7,231,875</u>
End of year	<u>\$ -</u>	<u>\$ 6,616,507</u>	<u>\$ 6,616,507</u>	<u>\$ 6,562,447</u>

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

Specialty Courts	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ 11,064,427	\$ 7,361,707	\$ (3,702,720)	\$ 5,806,504
Charges for services	400,000	334,166	(65,834)	365,786
Interest	15,008	111,205	96,197	89,764
Other	-	6,415	6,415	-
Total revenues	<u>11,479,435</u>	<u>7,813,493</u>	<u>(3,665,942)</u>	<u>6,262,054</u>
<b>Other financing sources</b>				
Transfers from other funds	-	1,106,672	1,106,672	-
Total revenues and other financing sources	<u>11,479,435</u>	<u>8,920,165</u>	<u>(2,559,270)</u>	<u>6,262,054</u>
<b>Expenditures</b>				
Salaries and wages	1,868,614	957,273	(911,341)	691,856
Employee benefits	663,374	401,103	(262,271)	271,419
Services and supplies	8,338,058	6,095,401	(2,242,657)	5,442,339
Total expenditures	<u>10,870,046</u>	<u>7,453,777</u>	<u>(3,416,269)</u>	<u>6,405,614</u>
<b>Other financing uses</b>				
Transfers to other funds	40,800	-	(40,800)	34,000
Total expenditures and other financing uses	<u>10,910,846</u>	<u>7,453,777</u>	<u>(3,457,069)</u>	<u>6,439,614</u>
Net change in fund balance	568,589	1,466,388	897,799	(177,560)
<b>Fund balance</b>				
Beginning of year	519,909	1,322,946	803,037	1,500,506
End of year	<u>\$ 1,088,498</u>	<u>\$ 2,789,334</u>	<u>\$ 1,700,836</u>	<u>\$ 1,322,946</u>

District Attorney Family Support	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ 25,419,575	\$ 20,617,507	\$ (4,802,068)	\$ 21,945,304
Charges for services	360,242	201,954	(158,288)	473,454
Interest	51,945	526,573	474,628	337,588
Other	-	6,095	6,095	18,547
Total revenues	<u>25,831,762</u>	<u>21,352,129</u>	<u>(4,479,633)</u>	<u>22,774,893</u>
<b>Other financing sources</b>				
Transfers from other funds	11,180,000	11,180,000	-	10,635,000
Total revenues and other financing sources	<u>37,011,762</u>	<u>32,532,129</u>	<u>(4,479,633)</u>	<u>33,409,893</u>
<b>Expenditures</b>				
Salaries and wages	14,940,796	16,116,082	1,175,286	16,741,845
Employee benefits	8,552,920	8,007,547	(545,373)	7,681,981
Services and supplies	14,359,244	3,325,296	(11,033,948)	6,762,692
Capital outlay	21,900	21,900	-	126,230
Total expenditures	<u>37,874,860</u>	<u>27,470,825</u>	<u>(10,404,035)</u>	<u>31,312,748</u>
Net change in fund balance	(863,098)	5,061,304	5,924,402	2,097,145
<b>Fund balance</b>				
Beginning of year	11,049,719	12,244,148	1,194,429	10,147,003
End of year	<u>\$ 10,186,621</u>	<u>\$ 17,305,452</u>	<u>\$ 7,118,831</u>	<u>\$ 12,244,148</u>

Federal Nuclear Waste Grant *	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Interest	\$ 1,200	\$ 8,385	\$ 7,185	\$ 8,632
<b>Expenditures</b>				
Services and supplies	204,794	5,800	(198,994)	4,823
Net change in fund balance	(203,594)	2,585	206,179	3,809
<b>Fund balance</b>				
Beginning of year	203,594	210,003	6,409	206,194
End of year	<u>\$ -</u>	<u>\$ 212,588</u>	<u>\$ 212,588</u>	<u>\$ 210,003</u>

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

Wetlands Park	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Interest	\$ 19,546	\$ 132,978	\$ 113,432	\$ 132,614
Expenditures				
Services and supplies	553,052	36,400	(516,652)	18,466
Capital outlay	2,496,857	-	(2,496,857)	-
Total expenditures	3,049,909	36,400	(3,013,509)	18,466
Net change in fund balance	(3,030,363)	96,578	3,126,941	114,148
Fund balance				
Beginning of year	3,030,363	3,278,661	248,298	3,164,513
End of year	\$ -	\$ 3,375,239	\$ 3,375,239	\$ 3,278,661

Boat Safety	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Intergovernmental revenue	\$ 40,000	\$ 37,534	\$ (2,466)	\$ 37,835
Interest	160	601	441	593
Total revenues	40,160	38,135	(2,025)	38,428
Expenditures				
Services and supplies	59,111	30,211	(28,900)	40,167
Net change in fund balance	(18,951)	7,924	26,875	(1,739)
Fund balance				
Beginning of year	18,951	17,559	(1,392)	19,298
End of year	\$ -	\$ 25,483	\$ 25,483	\$ 17,559

District Attorney Check Restitution	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Charges for services	\$ 3,245,678	\$ 2,401,435	\$ (844,243)	\$ 2,432,148
Interest	51,350	290,340	238,990	319,502
Total revenues	3,297,028	2,691,775	(605,253)	2,751,650
Expenditures				
Salaries and wages	1,976,339	1,650,314	(326,025)	1,884,434
Employee benefits	898,049	720,030	(178,019)	766,145
Services and supplies	5,507,414	420,405	(5,087,009)	342,498
Total expenditures	8,381,802	2,790,749	(5,591,053)	2,993,077
Other financing uses				
Transfers to other funds	95,200	-	(95,200)	78,200
Total expenditures and other financing uses	8,477,002	2,790,749	(5,686,253)	3,071,277
Net change in fund balance	(5,179,974)	(98,974)	5,081,000	(319,627)
Fund balance				
Beginning of year	5,720,233	6,902,193	1,181,960	7,221,820
End of year	\$ 540,259	\$ 6,803,219	\$ 6,262,960	\$ 6,902,193

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
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(With comparative actual for the fiscal year ended June 30, 2019)

Air Quality Management	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Licenses and permits	\$ 9,650,000	\$ 9,980,982	\$ 330,982	\$ 9,777,603
Intergovernmental revenue	3,750,000	3,499,595	(250,405)	3,888,714
Charges for services	-	25,499	25,499	45,877
Fines and forfeitures	17,500	17,500	-	17,500
Interest	107,190	856,914	749,724	730,108
Other	-	2,079	2,079	1,988
Total revenues	<u>13,524,690</u>	<u>14,382,569</u>	<u>857,879</u>	<u>14,461,790</u>
<b>Expenditures</b>				
Salaries and wages	6,806,409	6,280,092	(526,317)	6,141,294
Employee benefits	3,052,310	2,604,262	(448,048)	2,495,241
Services and supplies	17,271,768	1,939,932	(15,331,836)	1,811,636
Capital outlay	390,000	217,200	(172,800)	1,145,851
Total expenditures	<u>27,520,487</u>	<u>11,041,486</u>	<u>(16,479,001)</u>	<u>11,594,022</u>
<b>Other financing uses</b>				
Transfers to other funds	285,600	-	(285,600)	234,600
Total expenditures and other financing uses	<u>27,806,087</u>	<u>11,041,486</u>	<u>(16,764,601)</u>	<u>11,828,622</u>
Net change in fund balance	(14,281,397)	3,341,083	17,622,480	2,633,168
<b>Fund balance</b>				
Beginning of year	17,165,999	18,975,625	1,809,626	16,342,457
End of year	<u>\$ 2,884,602</u>	<u>\$ 22,316,708</u>	<u>\$ 19,432,106</u>	<u>\$ 18,975,625</u>

Air Quality Transportation Tax	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ 8,952,000	\$ 8,500,400	\$ (451,600)	\$ 8,873,623
Interest	151,862	1,599,496	1,447,634	1,262,343
Other	-	-	-	20,943
Total revenues	<u>9,103,862</u>	<u>10,099,896</u>	<u>996,034</u>	<u>10,156,909</u>
<b>Expenditures</b>				
Salaries and wages	2,324,564	1,483,208	(841,356)	1,558,312
Employee benefits	996,674	640,778	(355,896)	606,637
Services and supplies	28,260,060	391,082	(27,868,978)	431,577
Capital outlay	3,545,271	734,338	(2,810,933)	303,585
Total expenditures	<u>35,126,569</u>	<u>3,249,406</u>	<u>(31,877,163)</u>	<u>2,900,111</u>
<b>Other financing uses</b>				
Transfers to other funds	2,095,200	-	(2,095,200)	2,068,000
Total expenditures and other financing uses	<u>37,221,769</u>	<u>3,249,406</u>	<u>(33,972,363)</u>	<u>4,968,111</u>
Net change in fund balance	(28,117,907)	6,850,490	34,968,397	5,188,798
<b>Fund balance</b>				
Beginning of year	33,639,657	35,982,347	2,342,690	30,793,549
End of year	<u>\$ 5,521,750</u>	<u>\$ 42,832,837</u>	<u>\$ 37,311,087</u>	<u>\$ 35,982,347</u>



Clark County, Nevada  
Special Revenue Funds  
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Technology Fees *	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Charges for services	\$ -	\$ 1,625	\$ 1,625	\$ -
Interest	10,431	147,705	137,274	69,431
Other	-	105	105	-
Total revenues	10,431	149,435	139,004	69,431
<b>Other financing sources</b>				
Transfers from other funds	3,633,000	4,407,390	774,390	4,373,083
Total revenues and other financing sources	3,643,431	4,556,825	913,394	4,442,514
<b>Expenditures</b>				
Salaries and wages	713,349	587,667	(125,682)	500,529
Employee benefits	317,735	257,418	(60,317)	196,132
Services and supplies	4,548,926	2,152,030	(2,396,896)	1,610,002
Capital outlay	200,000	-	(200,000)	243,898
Total expenditures	5,780,010	2,997,115	(2,782,895)	2,550,561
<b>Other financing uses</b>				
Transfers to other funds	30,600	-	(30,600)	20,400
Total expenditures and other financing uses	5,810,610	2,997,115	(2,813,495)	2,570,961
Net change in fund balance	(2,167,179)	1,559,710	3,726,889	1,871,553
<b>Fund balance</b>				
Beginning of year	2,167,179	2,638,986	471,807	767,433
End of year	\$ -	\$ 4,198,696	\$ 4,198,696	\$ 2,638,986

Entitlements	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ 28,780,000	\$ 30,929,187	\$ 2,149,187	\$ 36,870,380
Interest	608,250	2,783,724	2,175,474	2,616,686
Other	-	33,157	33,157	14,939
Total revenues	29,388,250	33,746,068	4,357,818	39,502,005
<b>Expenditures</b>				
Salaries and wages	14,641,044	8,737,877	(5,903,167)	14,152,058
Employee benefits	7,080,600	3,885,335	(3,195,265)	5,448,333
Services and supplies	66,991,675	7,526,792	(59,464,883)	10,951,987
Capital outlay	2,537,568	1,097,339	(1,440,229)	655,596
Total expenditures	91,250,887	21,247,343	(70,003,544)	31,207,974
<b>Other financing uses</b>				
Transfers to other funds	7,868,000	7,532,091	(335,909)	713,359
Total expenditures and other financing uses	99,118,887	28,779,434	(70,339,453)	31,921,333
Net change in fund balance	(69,730,637)	4,966,634	74,697,271	7,580,672
<b>Fund balance</b>				
Beginning of year	69,730,637	77,542,120	7,811,483	69,961,448
End of year	\$ -	\$ 82,508,754	\$ 82,508,754	\$ 77,542,120

Police Sales Tax Distribution	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ 134,280,000	\$ 127,467,778	\$ (6,812,222)	\$ 133,070,597
Interest	24,571	76,498	51,927	110,822
Total revenues	134,304,571	127,544,276	(6,760,295)	133,181,419
<b>Expenditures</b>				
Services and supplies	35,405,384	33,801,038	(1,604,346)	35,172,348
<b>Other financing uses</b>				
Transfers to other funds	98,899,187	93,743,238	(5,155,949)	98,009,071
Total expenditures and other financing uses	134,304,571	127,544,276	(6,760,295)	133,181,419
Net change in fund balance	-	-	-	-
<b>Fund balance</b>				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

Clark County, Nevada  
Special Revenue Funds  
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LVMPD Police Sales Tax	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Interest	\$ 1,106,000	\$ 3,018,816	\$ 1,912,816	\$ 3,369,136
Other	75,000	302,594	227,594	60,658
Total revenues	1,181,000	3,321,410	2,140,410	3,429,794
Other financing sources				
Transfers from other funds	98,899,187	93,743,238	(5,155,949)	98,009,070
Total revenues and other financing sources	100,080,187	97,064,648	(3,015,539)	101,438,864
Expenditures				
Salaries and wages	66,109,056	62,129,481	(3,979,575)	60,242,733
Employee benefits	38,953,650	36,581,811	(2,371,839)	34,809,912
Services and supplies	7,426,816	6,647,568	(779,248)	6,083,401
Capital outlay	850,000	296,448	(553,552)	784,920
Total expenditures	113,339,522	105,655,308	(7,684,214)	101,920,966
Net change in fund balance	(13,259,335)	(8,590,660)	4,668,675	(482,102)
Fund balance				
Beginning of year	93,083,469	97,676,434	4,592,965	98,158,536
End of year	\$ 79,824,134	\$ 89,085,774	\$ 9,261,640	\$ 97,676,434

LVMPD Shared State Forfeitures	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Fines and forfeitures	\$ 3,100,000	\$ 2,279,254	\$ (820,746)	\$ 1,333,567
Interest	5,000	54,467	49,467	36,066
Other	100,000	38,727	(61,273)	45,314
Total revenues	3,205,000	2,372,448	(832,552)	1,414,947
Expenditures				
Salaries and wages	431,967	296,379	(135,588)	406,470
Employee benefits	165,533	139,099	(26,434)	144,121
Services and supplies	1,906,805	1,584,660	(322,145)	654,476
Total expenditures	2,504,305	2,020,138	(484,167)	1,205,067
Other financing uses				
Transfers to other funds	700,695	352,310	(348,385)	209,880
Total expenditures and other financing uses	3,205,000	2,372,448	(832,552)	1,414,947
Net change in fund balance	-	-	-	-
Fund balance				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

Fort Mohave Valley Development	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Interest	\$ 58,650	\$ 350,363	\$ 291,713	\$ 373,658
Other	24,390	633,371	608,981	101,944
Total revenues	83,040	983,734	900,694	475,602
Expenditures				
Services and supplies	18,432	18,432	-	-
Other financing uses				
Transfers to other funds	8,010,665	-	(8,010,665)	1,700,000
Total expenditures and other financing uses	8,029,097	18,432	(8,010,665)	1,700,000
Net change in fund balance	(7,946,057)	965,302	8,911,359	(1,224,398)
Fund balance				
Beginning of year	7,946,057	8,202,415	256,358	9,426,813
End of year	\$ -	\$ 9,167,717	\$ 9,167,717	\$ 8,202,415

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Habitat Conservation	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Licenses and permits	\$ 1,650,000	\$ 3,311,229	\$ 1,661,229	\$ 1,683,242
Intergovernmental revenue	581,172	292,474	(288,698)	449,994
Charges for services	-	50,491	50,491	27,754
Interest	316,421	2,114,246	1,797,825	2,145,251
Other	-	-	-	1,253
Total revenues	<u>2,547,593</u>	<u>5,768,440</u>	<u>3,220,847</u>	<u>4,307,494</u>
<b>Expenditures</b>				
Salaries and wages	977,935	977,935	-	939,058
Employee benefits	387,754	387,754	-	378,278
Services and supplies	44,170,469	2,612,000	(41,558,469)	2,408,888
Capital outlay	44,250	336,112	291,862	36,158
Total expenditures	<u>45,580,408</u>	<u>4,313,801</u>	<u>(41,266,607)</u>	<u>3,762,382</u>
<b>Other financing uses</b>				
Transfers to other funds	57,800	-	(57,800)	40,800
Total expenditures and other financing uses	<u>45,638,208</u>	<u>4,313,801</u>	<u>(41,324,407)</u>	<u>3,803,182</u>
Net change in fund balance	(43,090,615)	1,454,639	44,545,254	504,312
<b>Fund balance</b>				
Beginning of year	<u>47,674,019</u>	<u>51,918,325</u>	<u>4,244,306</u>	<u>51,414,013</u>
End of year	<u>\$ 4,583,404</u>	<u>\$ 53,372,964</u>	<u>\$ 48,789,560</u>	<u>\$ 51,918,325</u>

Child Welfare	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ 102,962,263	\$ 102,094,620	\$ (867,643)	\$ 102,415,163
Charges for services	101,000	94,265	(6,735)	99,156
Interest	103,495	440,012	336,517	426,292
Other	85,000	45,797	(39,203)	81,678
Total revenues	<u>103,251,758</u>	<u>102,674,694</u>	<u>(577,064)</u>	<u>103,022,289</u>
<b>Other financing sources</b>				
Transfers from other funds	-	7,000,000	7,000,000	-
Total revenues and other financing sources	<u>103,251,758</u>	<u>109,674,694</u>	<u>6,422,936</u>	<u>103,022,289</u>
<b>Expenditures</b>				
Salaries and wages	22,592,683	23,463,095	870,412	23,196,586
Employee benefits	10,485,757	10,064,840	(420,917)	9,507,828
Services and supplies	79,390,083	77,248,568	(2,141,515)	70,011,477
Total expenditures	<u>112,468,523</u>	<u>110,776,503</u>	<u>(1,692,020)</u>	<u>102,715,891</u>
<b>Other financing uses</b>				
Transfers to other funds	1,045,530	1,045,530	-	-
Total expenditures and other financing uses	<u>113,514,053</u>	<u>111,822,033</u>	<u>(1,692,020)</u>	<u>102,715,891</u>
Net change in fund balance	(10,262,295)	(2,147,339)	8,114,956	306,398
<b>Fund balance</b>				
Beginning of year	<u>10,262,295</u>	<u>12,870,319</u>	<u>2,608,024</u>	<u>12,563,921</u>
End of year	<u>\$ -</u>	<u>\$ 10,722,980</u>	<u>\$ 10,722,980</u>	<u>\$ 12,870,319</u>

Medical Assistance to Indigent Persons	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Taxes	\$ 68,057,243	\$ 69,752,371	\$ 1,695,128	\$ 64,856,390
Interest	184,666	1,352,657	1,167,991	684,183
Other	19,242,894	19,242,894	-	17,148,084
Total revenues	<u>87,484,803</u>	<u>90,347,922</u>	<u>2,863,119</u>	<u>82,688,657</u>
<b>Expenditures</b>				
Services and supplies	<u>89,204,438</u>	<u>88,807,302</u>	<u>(397,136)</u>	<u>82,142,025</u>
Net change in fund balance	(1,719,635)	1,540,620	3,260,255	546,632
<b>Fund balance</b>				
Beginning of year	<u>1,719,635</u>	<u>1,719,635</u>	<u>-</u>	<u>1,173,003</u>
End of year	<u>\$ -</u>	<u>\$ 3,260,255</u>	<u>\$ 3,260,255</u>	<u>\$ 1,719,635</u>

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Special Revenue Funds  
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Emergency 9-1-1 System	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Taxes	\$ 2,489,558	\$ 1,551,084	\$ (938,474)	\$ 2,377,817
Interest	5,000	45,390	40,390	34,386
Other	-	9,214	9,214	-
Total revenues	<u>2,494,558</u>	<u>1,605,688</u>	<u>(888,870)</u>	<u>2,412,203</u>
Expenditures				
Salaries and wages	1,561,317	949,774	(611,543)	1,312,406
Employee benefits	830,699	430,955	(399,744)	712,847
Services and supplies	55,544	55,524	(20)	50,447
Total expenditures	<u>2,447,560</u>	<u>1,436,253</u>	<u>(1,011,307)</u>	<u>2,075,700</u>
Other financing uses				
Transfers to other funds	-	975,760	975,760	-
Total expenditures and other financing uses	<u>2,447,560</u>	<u>2,412,013</u>	<u>(35,547)</u>	<u>2,075,700</u>
Net change in fund balance	46,998	(806,325)	(853,323)	336,503
Fund balance				
Beginning of year	789,923	806,325	16,402	469,822
End of year	<u>\$ 836,921</u>	<u>\$ -</u>	<u>\$ (836,921)</u>	<u>\$ 806,325</u>

Tax Receiver	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Interest	\$ 295	\$ 25,452	\$ 25,157	\$ 4,141
Other	-	760,837	760,837	-
Total revenues	<u>295</u>	<u>786,289</u>	<u>785,994</u>	<u>4,141</u>
Expenditures				
Services and supplies	-	-	-	480,974
Other financing uses				
Transfers to other funds	8,689	8,689	-	-
Total expenditures and other financing uses	<u>8,689</u>	<u>8,689</u>	<u>-</u>	<u>480,974</u>
Net change in fund balance	(8,394)	777,600	785,994	(476,833)
Fund balance				
Beginning of year	8,394	11,947	3,553	488,780
End of year	<u>\$ -</u>	<u>\$ 789,547</u>	<u>\$ 789,547</u>	<u>\$ 11,947</u>

County Donations	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Interest	\$ 7,287	\$ 66,031	\$ 58,744	\$ 69,920
Other	352,000	217,544	(134,456)	191,977
Total revenues	<u>359,287</u>	<u>283,575</u>	<u>(75,712)</u>	<u>261,897</u>
Expenditures				
Services and supplies	1,969,748	198,663	(1,771,085)	370,776
Capital outlay	-	-	-	8,325
Total expenditures	<u>1,969,748</u>	<u>198,663</u>	<u>(1,771,085)</u>	<u>379,101</u>
Net change in fund balance	(1,610,461)	84,912	1,695,373	(117,204)
Fund balance				
Beginning of year	1,610,461	1,603,610	(6,851)	1,720,814
End of year	<u>\$ -</u>	<u>\$ 1,688,522</u>	<u>\$ 1,688,522</u>	<u>\$ 1,603,610</u>

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Special Revenue Funds  
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Fire Prevention Bureau *	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Charges for services	\$ 6,652,555	\$ 6,114,875	\$ (537,680)	\$ 6,799,197
Interest	46,880	431,184	384,304	336,106
Other	-	5,412	5,412	62,889
Total revenues	6,699,435	6,551,471	(147,964)	7,198,192
Other financing sources				
Transfers from other funds	5,200,000	5,200,000	-	5,200,000
Total revenues and other financing sources	11,899,435	11,751,471	(147,964)	12,398,192
Expenditures				
Salaries and wages	7,205,230	6,152,101	(1,053,129)	6,461,740
Employee benefits	3,084,534	2,770,522	(314,012)	2,548,026
Services and supplies	7,767,067	1,231,636	(6,535,431)	1,326,362
Capital outlay	69,000	64,506	(4,494)	-
Total expenditures	18,125,831	10,218,765	(7,907,066)	10,336,128
Other financing uses				
Transfers to other funds	156,400	-	(156,400)	132,600
Total expenditures and other financing uses	18,282,231	10,218,765	(8,063,466)	10,468,728
Net change in fund balance	(6,382,796)	1,532,706	7,915,502	1,929,464
Fund balance				
Beginning of year	8,451,932	9,260,149	808,217	7,330,685
End of year	\$ 2,069,136	\$ 10,792,855	\$ 8,723,719	\$ 9,260,149

County Licensing Applications *	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Interest	7,500	59,298	51,798	102,030
Other financing uses				
Transfers to other funds	8,098	8,098	-	351,566
Net change in fund balance	(598)	51,200	51,798	(249,536)
Fund balance				
Beginning of year	598	67,128	66,530	316,664
End of year	\$ -	\$ 118,328	\$ 118,328	\$ 67,128

Satellite Detention Center *	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Interest	\$ 43,877	\$ -	\$ (43,877)	\$ 222,768
Other	-	-	-	51
Total revenues	43,877	-	(43,877)	222,819
Other financing sources				
Transfers from other funds	19,000,000	-	(19,000,000)	17,500,000
Total revenues and other financing sources	19,043,877	-	(19,043,877)	17,722,819
Expenditures				
Services and supplies	7,239,040	-	(7,239,040)	5,539,030
Capital outlay	1,048,910	-	(1,048,910)	69,695
Interest	-	-	-	7,163,250
Total expenditures	8,287,950	-	(8,287,950)	12,771,975
Other financing uses				
Transfers to other funds	16,738,677	6,910,419	(9,828,258)	2,714,250
Total expenditures and other financing uses	25,026,627	6,910,419	(18,116,208)	15,486,225
Net change in fund balance	(5,982,750)	(6,910,419)	(927,669)	2,236,594
Fund balance				
Beginning of year	6,263,645	6,910,419	646,774	4,673,825
End of year	\$ 280,895	\$ -	\$ (280,895)	\$ 6,910,419

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Special Improvement District Administration *	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Charges for services	\$ 400,000	\$ 464,809	\$ 64,809	\$ 583,812
Interest	5,391	38,911	33,520	39,969
Other	-	-	-	780
Total revenues	<u>405,391</u>	<u>503,720</u>	<u>98,329</u>	<u>624,561</u>
<b>Other financing sources</b>				
Transfers from other funds	-	40,900	40,900	-
Total revenues and other financing sources	<u>405,391</u>	<u>544,620</u>	<u>139,229</u>	<u>624,561</u>
<b>Expenditures</b>				
Salaries and wages	490,518	354,849	(135,669)	386,559
Employee benefits	224,207	165,230	(58,977)	167,393
Services and supplies	158,697	48	(158,649)	-
Total expenditures	<u>873,422</u>	<u>520,127</u>	<u>(353,295)</u>	<u>553,952</u>
<b>Other financing uses</b>				
Transfers to other funds	23,800	-	(23,800)	17,000
Total expenditures and other financing uses	<u>897,222</u>	<u>520,127</u>	<u>(377,095)</u>	<u>570,952</u>
Net change in fund balance	(491,831)	24,493	516,324	53,609
<b>Fund balance</b>				
Beginning of year	<u>862,055</u>	<u>1,067,451</u>	<u>205,396</u>	<u>1,013,842</u>
End of year	<u>\$ 370,224</u>	<u>\$ 1,091,944</u>	<u>\$ 721,720</u>	<u>\$ 1,067,451</u>

Special Assessment Maintenance	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Special assessments	\$ 991,313	\$ 924,653	\$ (66,660)	\$ 530,419
Interest	11,588	59,723	48,135	75,247
Other	-	6,141	6,141	13,319
Total revenues	<u>1,002,901</u>	<u>990,517</u>	<u>(12,384)</u>	<u>618,985</u>
<b>Expenditures</b>				
Services and supplies	<u>1,826,551</u>	<u>1,115,749</u>	<u>(710,802)</u>	<u>1,051,032</u>
Net change in fund balance	(823,650)	(125,232)	698,418	(432,047)
<b>Fund balance</b>				
Beginning of year	<u>823,650</u>	<u>1,391,266</u>	<u>567,616</u>	<u>1,823,313</u>
End of year	<u>\$ -</u>	<u>\$ 1,266,034</u>	<u>\$ 1,266,034</u>	<u>\$ 1,391,266</u>

Veterinary Services	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Charges for services	\$ 120,000	\$ 165,765	\$ 45,765	\$ 125,120
Interest	823	9,349	8,526	6,478
Other	36,000	39,631	3,631	43,095
Total revenues	<u>156,823</u>	<u>214,745</u>	<u>57,922</u>	<u>174,693</u>
<b>Expenditures</b>				
Salaries and wages	13,000	3,777	(9,223)	11,028
Employee benefits	345	100	(245)	292
Services and supplies	303,060	128,231	(174,829)	121,282
Total expenditures	<u>316,405</u>	<u>132,108</u>	<u>(184,297)</u>	<u>132,602</u>
Net change in fund balance	(159,582)	82,637	242,219	42,091
<b>Fund balance</b>				
Beginning of year	<u>159,582</u>	<u>171,808</u>	<u>12,226</u>	<u>129,717</u>
End of year	<u>\$ -</u>	<u>\$ 254,445</u>	<u>\$ 254,445</u>	<u>\$ 171,808</u>

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Justice Court Bail	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Charges for services	\$ 5,291,145	\$ 4,153,772	\$ (1,137,373)	\$ 4,389,157
Interest	25,806	180,481	154,675	176,276
Total revenues	<u>5,316,951</u>	<u>4,334,253</u>	<u>(982,698)</u>	<u>4,565,433</u>
<b>Expenditures</b>				
Services and supplies	9,421,137	3,873,217	(5,547,920)	4,781,362
<b>Other financing uses</b>				
Transfers to other funds	49	49	-	-
Total expenditures and other financing uses	<u>9,421,186</u>	<u>3,873,266</u>	<u>(5,547,920)</u>	<u>4,781,362</u>
Net change in fund balance	(4,104,235)	460,987	4,565,222	(215,929)
<b>Fund balance</b>				
Beginning of year	<u>4,104,235</u>	<u>4,122,334</u>	<u>18,099</u>	<u>4,338,263</u>
End of year	<u>\$ -</u>	<u>\$ 4,583,321</u>	<u>\$ 4,583,321</u>	<u>\$ 4,122,334</u>

Southern Nevada Area Communications Council	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Interest	\$ 21,880	\$ 182,108	\$ 160,228	\$ 136,520
Other	2,692,782	2,862,148	169,366	2,625,068
Total revenues	<u>2,714,662</u>	<u>3,044,256</u>	<u>329,594</u>	<u>2,761,588</u>
<b>Expenditures</b>				
Salaries and wages	336,654	343,453	6,799	316,742
Employee benefits	145,582	160,483	14,901	148,248
Services and supplies	1,279,143	1,415,364	136,221	1,238,366
Capital outlay	3,608,618	2,645	(3,605,973)	41,471
Principal	476,657	476,656	(1)	458,777
Interest	105,926	105,925	(1)	123,805
Total expenditures	<u>5,952,580</u>	<u>2,504,526</u>	<u>(3,448,054)</u>	<u>2,327,409</u>
<b>Other financing uses</b>				
Transfers to other funds	13,600	-	(13,600)	13,600
Total expenditures and other financing uses	<u>5,966,180</u>	<u>2,504,526</u>	<u>(3,461,654)</u>	<u>2,341,009</u>
Net change in fund balance	(3,251,518)	539,730	3,791,248	420,579
<b>Fund balance</b>				
Beginning of year	<u>3,251,518</u>	<u>3,274,054</u>	<u>22,536</u>	<u>2,853,475</u>
End of year	<u>\$ -</u>	<u>\$ 3,813,784</u>	<u>\$ 3,813,784</u>	<u>\$ 3,274,054</u>

Court Collection Fees	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Charges for services	\$ 2,060,000	\$ 2,412,883	\$ 352,883	\$ 2,434,040
Interest	50,378	354,333	303,955	332,089
Other	100,000	109,808	9,808	114,631
Total revenues	<u>2,210,378</u>	<u>2,877,024</u>	<u>666,646</u>	<u>2,880,760</u>
<b>Expenditures</b>				
Salaries and wages	1,018,576	909,858	(108,718)	866,343
Employee benefits	385,668	388,917	3,249	341,491
Services and supplies	8,559,998	893,969	(7,666,029)	938,414
Total expenditures	<u>9,964,242</u>	<u>2,192,744</u>	<u>(7,771,498)</u>	<u>2,146,248</u>
<b>Other financing uses</b>				
Transfers to other funds	40,800	-	(40,800)	40,800
Total expenditures and other financing uses	<u>10,005,042</u>	<u>2,192,744</u>	<u>(7,812,298)</u>	<u>2,187,048</u>
Net change in fund balance	(7,794,664)	684,280	8,478,944	693,712
<b>Fund balance</b>				
Beginning of year	<u>7,794,664</u>	<u>8,366,350</u>	<u>571,686</u>	<u>7,672,638</u>
End of year	<u>\$ -</u>	<u>\$ 9,050,630</u>	<u>\$ 9,050,630</u>	<u>\$ 8,366,350</u>

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

In-Transit *	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Licenses and permits	\$ -	\$ -	\$ -	\$ 19,441
Charges for services	-	-	-	179,769
Interest	500,000	697,246	197,246	975,695
Other	-	-	-	68,493
Total revenues	<u>500,000</u>	<u>697,246</u>	<u>197,246</u>	<u>1,243,398</u>
Other financing uses				
Transfers to other funds	1,053,787	1,053,787	-	1,947,215
Net change in fund balance	(553,787)	(356,541)	197,246	(703,817)
Fund balance				
Beginning of year	<u>553,787</u>	<u>1,243,507</u>	<u>689,720</u>	<u>1,947,324</u>
End of year	<u>\$ -</u>	<u>\$ 886,966</u>	<u>\$ 886,966</u>	<u>\$ 1,243,507</u>

District Court Special Filing Fees	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Charges for services	\$ 6,400,000	\$ 6,428,325	\$ 28,325	\$ 6,642,457
Interest	28,410	129,005	100,595	193,079
Total revenues	<u>6,428,410</u>	<u>6,557,330</u>	<u>128,920</u>	<u>6,835,536</u>
Expenditures				
Salaries and wages	4,622,554	4,359,013	(263,541)	4,278,750
Employee benefits	2,318,213	2,040,765	(277,448)	1,950,040
Services and supplies	1,867,891	884,216	(983,675)	1,346,845
Capital outlay	-	-	-	16,475
Total expenditures	<u>8,808,658</u>	<u>7,283,994</u>	<u>(1,524,664)</u>	<u>7,592,110</u>
Other financing uses				
Transfers to other funds	238,000	-	(238,000)	207,400
Total expenditures and other financing uses	<u>9,046,658</u>	<u>7,283,994</u>	<u>(1,762,664)</u>	<u>7,799,510</u>
Net change in fund balance	(2,618,248)	(726,664)	1,891,584	(963,974)
Fund balance				
Beginning of year	<u>3,451,694</u>	<u>3,994,950</u>	<u>543,256</u>	<u>4,958,924</u>
End of year	<u>\$ 833,446</u>	<u>\$ 3,268,286</u>	<u>\$ 2,434,840</u>	<u>\$ 3,994,950</u>

Justice Court Special Filing Fees	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Charges for services	\$ 1,104,874	\$ 1,516,341	\$ 411,467	\$ 1,825,194
Interest	10,687	131,566	120,879	78,634
Other	-	28,480	28,480	-
Total revenues	<u>1,115,561</u>	<u>1,676,387</u>	<u>560,826</u>	<u>1,903,828</u>
Expenditures				
Salaries and wages	366,572	233,757	(132,815)	259,359
Employee benefits	216,739	127,013	(89,726)	147,223
Services and supplies	2,739,829	439,061	(2,300,768)	447,111
Total expenditures	<u>3,323,140</u>	<u>799,831</u>	<u>(2,523,309)</u>	<u>853,693</u>
Other financing uses				
Transfers to other funds	27,200	-	(27,200)	17,000
Total expenditures and other financing uses	<u>3,350,340</u>	<u>799,831</u>	<u>(2,550,509)</u>	<u>870,693</u>
Net change in fund balance	(2,234,779)	876,556	3,111,335	1,033,135
Fund balance				
Beginning of year	<u>2,234,779</u>	<u>2,437,071</u>	<u>202,292</u>	<u>1,403,936</u>
End of year	<u>\$ -</u>	<u>\$ 3,313,627</u>	<u>\$ 3,313,627</u>	<u>\$ 2,437,071</u>



Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

Crime Sales Tax Distribution	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Intergovernmental revenue	\$ 44,760,000	\$ 42,350,593	\$ (2,409,407)	\$ 44,296,359
Interest	7,464	20,484	13,020	30,132
Total revenues	<u>44,767,464</u>	<u>42,371,077</u>	<u>(2,396,387)</u>	<u>44,326,491</u>
Expenditures				
Services and supplies	9,485,969	8,983,582	(502,387)	9,354,233
Other financing uses				
Transfers to other funds	35,281,495	33,387,495	(1,894,000)	34,972,258
Total expenditures and other financing uses	<u>44,767,464</u>	<u>42,371,077</u>	<u>(2,396,387)</u>	<u>44,326,491</u>
Net change in fund balance	-	-	-	-
Fund balance				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LVMPD Crime Prevention Act Sales Tax	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Interest	\$ 150,000	\$ 601,820	\$ 451,820	\$ 540,037
Other	-	71,437	71,437	-
Total revenues	<u>150,000</u>	<u>673,257</u>	<u>523,257</u>	<u>540,037</u>
Other financing sources				
Transfers from other funds	35,281,495	33,387,495	(1,894,000)	34,972,258
Total revenues and other financing sources	<u>35,431,495</u>	<u>34,060,752</u>	<u>(1,370,743)</u>	<u>35,512,295</u>
Expenditures				
Salaries and wages	21,982,949	20,220,967	(1,761,982)	18,170,567
Employee benefits	13,541,818	12,315,432	(1,226,386)	11,011,075
Services and supplies	2,743,018	2,444,621	(298,397)	2,396,749
Capital outlay	306,000	-	(306,000)	94,190
Total expenditures	<u>38,573,785</u>	<u>34,981,020</u>	<u>(3,592,765)</u>	<u>31,672,581</u>
Net change in fund balance	(3,142,290)	(920,268)	2,222,022	3,839,714
Fund balance				
Beginning of year	19,907,862	20,685,830	777,968	16,846,116
End of year	<u>\$ 16,765,572</u>	<u>\$ 19,765,562</u>	<u>\$ 2,999,990</u>	<u>\$ 20,685,830</u>

Human Services & Education Sales Tax	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Intergovernmental revenue	\$ 27,000,000	\$ 23,225,164	\$ (3,774,836)	\$ -
Interest	500,000	493,973	(6,027)	-
Total revenues	<u>27,500,000</u>	<u>23,719,137</u>	<u>(3,780,863)</u>	<u>-</u>
Other financing sources				
Transfers from other funds	-	2,000,000	2,000,000	-
Total revenues and other financing sources	<u>27,500,000</u>	<u>25,719,137</u>	<u>(1,780,863)</u>	<u>-</u>
Expenditures				
Salaries and wages	700,000	42,555	(657,445)	-
Employee benefits	500,000	15,132	(484,868)	-
Services and supplies	23,970,000	111,595	(23,858,405)	-
Capital outlay	330,000	75,991	(254,009)	-
Total expenditures	<u>25,500,000</u>	<u>245,273</u>	<u>(25,254,727)</u>	<u>-</u>
Other financing uses				
Transfers to other funds	2,000,000	2,000,000	-	-
Total expenditures and other financing uses	<u>27,500,000</u>	<u>2,245,273</u>	<u>(25,254,727)</u>	<u>-</u>
Net change in fund balance	-	23,473,864	23,473,864	-
Fund balance				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ 23,473,864</u>	<u>\$ 23,473,864</u>	<u>\$ -</u>

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

COVID-19 Response	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ 3,386,579	\$ 31,447,385	\$ 28,060,806	\$ -
Charges for services	-	11,000	11,000	-
Interest	-	9,019,145	9,019,145	-
Other	39,597,835	-	(39,597,835)	-
Total revenues	<u>42,984,414</u>	<u>40,477,530</u>	<u>(2,506,884)</u>	<u>-</u>
<b>Other financing sources</b>				
Transfers from other funds	14,597,875	16,498,787	1,900,912	-
Total revenues and other financing sources	<u>57,582,289</u>	<u>56,976,317</u>	<u>(605,972)</u>	<u>-</u>
<b>Expenditures</b>				
Salaries and wages	9,814,394	9,814,394	-	-
Employee benefits	29,464	29,464	-	-
Services and supplies	14,363,481	14,363,481	-	-
Capital outlay	1,212,497	1,212,497	-	-
Total expenditures	<u>25,419,836</u>	<u>25,419,836</u>	<u>-</u>	<u>-</u>
<b>Other financing uses</b>				
Transfers to other funds	21,896,537	21,896,537	-	-
Total expenditures and other financing uses	<u>47,316,373</u>	<u>47,316,373</u>	<u>-</u>	<u>-</u>
Net change in fund balance	10,265,916	9,659,944	(605,972)	-
<b>Fund balance</b>				
Beginning of year	-	-	-	-
End of year	<u>\$ 10,265,916</u>	<u>\$ 9,659,944</u>	<u>\$ (605,972)</u>	<u>\$ -</u>

Post-Employment Benefits Reserve*	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Interest	\$ 861,000	\$ 6,052,348	\$ 5,191,348	\$ 5,893,618
Other	14,235,395	14,302,813	67,418	14,045,778
Total revenues	<u>15,096,395</u>	<u>20,355,161</u>	<u>5,258,766</u>	<u>19,939,396</u>
<b>Other financing sources</b>				
Transfers from other funds	18,962,000	-	(18,962,000)	7,115,500
Total revenues and other financing sources	<u>34,058,395</u>	<u>20,355,161</u>	<u>(13,703,234)</u>	<u>27,054,896</u>
<b>Expenditures</b>				
Employee benefits	1,044,740	5,445,941	4,401,201	14,514,720
Services and supplies	14,786,000	5,971,752	(8,814,248)	4,479,590
Total expenditures	<u>15,830,740</u>	<u>11,417,693</u>	<u>(4,413,047)</u>	<u>18,994,310</u>
Net change in fund balance	18,227,655	8,937,468	(9,290,187)	8,060,586
<b>Fund balance</b>				
Beginning of year	<u>153,621,344</u>	<u>145,872,153</u>	<u>(7,749,191)</u>	<u>137,811,567</u>
End of year	<u>\$ 171,848,999</u>	<u>\$ 154,809,621</u>	<u>\$ (17,039,378)</u>	<u>\$ 145,872,153</u>

Clark County Fire Service District *	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Taxes	\$ 76,153,602	\$ 78,094,848	\$ 1,941,246	\$ 72,515,376
Intergovernmental revenue	56,712,139	54,231,513	(2,480,626)	56,711,208
Total revenues	<u>132,865,741</u>	<u>132,326,361</u>	<u>(539,380)</u>	<u>129,226,584</u>
<b>Other financing uses</b>				
Transfers to other funds	130,261,916	130,261,916	-	125,304,390
Net change in fund balance	2,603,825	2,064,445	(539,380)	3,922,194
<b>Fund balance</b>				
Beginning of year	<u>25,945,970</u>	<u>29,826,624</u>	<u>3,880,654</u>	<u>25,904,430</u>
End of year	<u>\$ 28,549,795</u>	<u>\$ 31,891,069</u>	<u>\$ 3,341,274</u>	<u>\$ 29,826,624</u>

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

Bunkerville Town *	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Taxes	\$ 4,963	\$ 4,930	\$ (33)	\$ 4,674
Intergovernmental revenue	620,406	573,299	(47,107)	611,506
Total revenues	<u>625,369</u>	<u>578,229</u>	<u>(47,140)</u>	<u>616,180</u>
Other financing uses				
Transfers to other funds	630,000	593,500	(36,500)	613,440
Net change in fund balance	(4,631)	(15,271)	(10,640)	2,740
Fund balance				
Beginning of year	96,897	105,559	8,662	102,819
End of year	<u>\$ 92,266</u>	<u>\$ 90,288</u>	<u>\$ (1,978)</u>	<u>\$ 105,559</u>

Enterprise Town *	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Taxes	\$ 16,093,143	\$ 16,318,315	\$ 225,172	\$ 15,029,519
Licenses and permits	680,000	636,950	(43,050)	690,977
Intergovernmental revenue	5,647,950	5,707,523	59,573	5,858,625
Total revenues	<u>22,421,093</u>	<u>22,662,788</u>	<u>241,695</u>	<u>21,579,121</u>
Other financing uses				
Transfers to other funds	23,667,413	23,667,413	-	19,637,710
Net change in fund balance	(1,246,320)	(1,004,625)	241,695	1,941,411
Fund balance				
Beginning of year	10,280,865	10,829,372	548,507	8,887,961
End of year	<u>\$ 9,034,545</u>	<u>\$ 9,824,747</u>	<u>\$ 790,202</u>	<u>\$ 10,829,372</u>

Indian Springs Town *	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Taxes	\$ 1,939	\$ 2,379	\$ 440	\$ 1,850
Licenses and permits	2,500	2,220	(280)	2,490
Total revenues	<u>4,439</u>	<u>4,599</u>	<u>160</u>	<u>4,340</u>
Other financing uses				
Transfers to other funds	5,072	5,072	-	4,100
Net change in fund balance	(633)	(473)	160	240
Fund balance				
Beginning of year	633	579	(54)	339
End of year	<u>\$ -</u>	<u>\$ 106</u>	<u>\$ 106</u>	<u>\$ 579</u>

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
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(With comparative actual for the fiscal year ended June 30, 2019)

Laughlin Town	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Taxes	\$ 3,006,115	\$ 2,993,660	\$ (12,455)	\$ 2,856,238
Licenses and permits	1,079,000	796,260	(282,740)	1,114,890
Intergovernmental revenue	8,441,528	8,121,614	(319,914)	8,477,644
Charges for services	-	49,086	49,086	53,156
Interest	25,300	270,281	244,981	251,332
Other	-	74,010	74,010	58,077
Total revenues	<u>12,551,943</u>	<u>12,304,911</u>	<u>(247,032)</u>	<u>12,811,337</u>
<b>Other financing sources</b>				
Transfers from other funds	-	809,575	809,575	-
Total revenues and other financing sources	<u>12,551,943</u>	<u>13,114,486</u>	<u>562,543</u>	<u>12,811,337</u>
<b>Expenditures</b>				
Salaries and wages	5,848,372	5,623,391	(224,981)	5,405,827
Employee benefits	2,738,109	2,477,193	(260,916)	2,350,842
Services and supplies	1,577,851	1,056,826	(521,025)	1,088,636
Capital outlay	1,452,204	946,923	(505,281)	-
Total expenditures	<u>11,616,536</u>	<u>10,104,333</u>	<u>(1,512,203)</u>	<u>8,845,305</u>
<b>Other financing uses</b>				
Transfers to other funds	5,534,711	3,006,115	(2,528,596)	3,171,100
Total expenditures and other financing uses	<u>17,151,247</u>	<u>13,110,448</u>	<u>(4,040,799)</u>	<u>12,016,405</u>
Net change in fund balance	(4,599,304)	4,038	4,603,342	794,932
<b>Fund balance</b>				
Beginning of year	<u>6,880,615</u>	<u>7,817,590</u>	<u>936,975</u>	<u>7,022,658</u>
End of year	<u>\$ 2,281,311</u>	<u>\$ 7,821,628</u>	<u>\$ 5,540,317</u>	<u>\$ 7,817,590</u>

Moapa Town *	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Taxes	\$ 47,263	\$ 43,879	\$ (3,384)	\$ 43,464
Licenses and permits	6,300	5,910	(390)	6,720
Total revenues	<u>53,563</u>	<u>49,789</u>	<u>(3,774)</u>	<u>50,184</u>
<b>Expenditures</b>				
Salaries and wages	20,664	13,727	(6,937)	18,490
Employee benefits	557	361	(196)	490
Services and supplies	3,000	2,639	(361)	1,942
Total expenditures	<u>24,221</u>	<u>16,727</u>	<u>(7,494)</u>	<u>20,922</u>
<b>Other financing uses</b>				
Transfers to other funds	29,776	29,776	-	29,145
Total expenditures and other financing uses	<u>53,997</u>	<u>46,503</u>	<u>(7,494)</u>	<u>50,067</u>
Net change in fund balance	(434)	3,286	3,720	117
<b>Fund balance</b>				
Beginning of year	<u>434</u>	<u>2,178</u>	<u>1,744</u>	<u>2,061</u>
End of year	<u>\$ -</u>	<u>\$ 5,464</u>	<u>\$ 5,464</u>	<u>\$ 2,178</u>

Moapa Valley Town *	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Taxes	\$ 30,683	\$ 33,051	\$ 2,368	\$ 31,369
Intergovernmental revenue	855,620	799,593	(56,027)	840,101
Total revenues	<u>886,303</u>	<u>832,644</u>	<u>(53,659)</u>	<u>871,470</u>
<b>Other financing uses</b>				
Transfers to other funds	870,000	870,000	-	878,800
Net change in fund balance	16,303	(37,356)	(53,659)	(7,330)
<b>Fund balance</b>				
Beginning of year	<u>150,592</u>	<u>162,662</u>	<u>12,070</u>	<u>169,992</u>
End of year	<u>\$ 166,895</u>	<u>\$ 125,306</u>	<u>\$ (41,589)</u>	<u>\$ 162,662</u>

Clark County, Nevada  
Special Revenue Funds  
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Moapa Valley Fire District	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ 946,893	\$ 878,905	\$ (67,988)	\$ 924,978
Interest	24,000	232,978	208,978	223,179
Total revenues	<u>970,893</u>	<u>1,111,883</u>	<u>140,990</u>	<u>1,148,157</u>
<b>Expenditures</b>				
Salaries and wages	110,000	56,531	(53,469)	57,862
Employee benefits	42,000	14,093	(27,907)	14,229
Services and supplies	4,874,634	365,649	(4,508,985)	354,579
Capital outlay	868,613	268,251	(600,362)	329,381
Total expenditures	<u>5,895,247</u>	<u>704,524</u>	<u>(5,190,723)</u>	<u>756,051</u>
Net change in fund balance	(4,924,354)	407,359	5,331,713	392,106
<b>Fund balance</b>				
Beginning of year	5,434,105	5,458,140	24,035	5,066,034
End of year	<u>\$ 509,751</u>	<u>\$ 5,865,499</u>	<u>\$ 5,355,748</u>	<u>\$ 5,458,140</u>

Mt. Charleston Town *	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Taxes	\$ 7,986	\$ 7,823	\$ (163)	\$ 7,388
Licenses and permits	300	900	600	1,350
Total revenues	<u>8,286</u>	<u>8,723</u>	<u>437</u>	<u>8,738</u>
<b>Other financing uses</b>				
Transfers to other funds	8,586	8,586	-	8,000
Net change in fund balance	(300)	137	437	738
<b>Fund balance</b>				
Beginning of year	300	1,130	830	392
End of year	<u>\$ -</u>	<u>\$ 1,267</u>	<u>\$ 1,267</u>	<u>\$ 1,130</u>

Mt. Charleston Fire District	Final Budget	2020 Actual	Variance	2019 Actual
<b>Revenues</b>				
Taxes	\$ 354,700	\$ 347,505	\$ (7,195)	\$ 328,274
Intergovernmental revenue	180,649	191,760	11,111	203,106
Interest	6,400	71,098	64,698	62,211
Other	-	18,373	18,373	26,980
Total revenues	<u>541,749</u>	<u>628,736</u>	<u>86,987</u>	<u>620,571</u>
<b>Other financing sources</b>				
Transfers from other funds	725,000	725,000	-	725,000
Total revenues and other financing sources	<u>1,266,749</u>	<u>1,353,736</u>	<u>86,987</u>	<u>1,345,571</u>
<b>Expenditures</b>				
Salaries and wages	633,728	715,172	81,444	652,422
Employee benefits	318,347	373,989	55,642	349,936
Services and supplies	1,164,060	202,710	(961,350)	190,361
Capital outlay	400,000	-	(400,000)	-
Total expenditures	<u>2,516,135</u>	<u>1,291,871</u>	<u>(1,224,264)</u>	<u>1,192,719</u>
Net change in fund balance	(1,249,386)	61,865	1,311,251	152,852
<b>Fund balance</b>				
Beginning of year	1,453,432	1,679,286	225,854	1,526,434
End of year	<u>\$ 204,046</u>	<u>\$ 1,741,151</u>	<u>\$ 1,537,105</u>	<u>\$ 1,679,286</u>

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

Paradise Town *	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Taxes	\$ 26,075,107	\$ 26,570,596	\$ 495,489	\$ 25,020,430
Licenses and permits	6,850,000	5,759,505	(1,090,495)	6,898,277
Intergovernmental revenue	80,992,829	75,927,891	(5,064,938)	79,915,495
Total revenues	<u>113,917,936</u>	<u>108,257,992</u>	<u>(5,659,944)</u>	<u>111,834,202</u>
Other financing uses				
Transfers to other funds	113,478,811	113,478,811	-	111,259,200
Net change in fund balance	439,125	(5,220,819)	(5,659,944)	575,002
Fund balance				
Beginning of year	<u>23,560,830</u>	<u>26,177,178</u>	<u>2,616,348</u>	<u>25,602,176</u>
End of year	<u>\$ 23,999,955</u>	<u>\$ 20,956,359</u>	<u>\$ (3,043,596)</u>	<u>\$ 26,177,178</u>

Searchlight Town *	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Taxes	\$ 6,550	\$ 5,861	\$ (689)	\$ 5,857
Licenses and permits	15,000	15,300	300	15,930
Intergovernmental revenue	426,925	396,060	(30,865)	418,937
Total revenues	<u>448,475</u>	<u>417,221</u>	<u>(31,254)</u>	<u>440,724</u>
Other financing uses				
Transfers to other funds	445,000	432,663	(12,337)	430,580
Net change in fund balance	3,475	(15,442)	(18,917)	10,144
Fund balance				
Beginning of year	<u>48,194</u>	<u>77,334</u>	<u>29,140</u>	<u>67,190</u>
End of year	<u>\$ 51,669</u>	<u>\$ 61,892</u>	<u>\$ 10,223</u>	<u>\$ 77,334</u>

Spring Valley Town *	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Taxes	\$ 12,901,000	\$ 13,178,638	\$ 277,638	\$ 12,207,751
Licenses and permits	223,000	214,660	(8,340)	228,413
Intergovernmental revenue	26,014,647	25,674,936	(339,711)	26,523,301
Total revenues	<u>39,138,647</u>	<u>39,068,234</u>	<u>(70,413)</u>	<u>38,959,465</u>
Other financing uses				
Transfers to other funds	42,009,763	42,009,763	-	35,792,570
Net change in fund balance	(2,871,116)	(2,941,529)	(70,413)	3,166,895
Fund balance				
Beginning of year	<u>18,304,406</u>	<u>19,611,698</u>	<u>1,307,292</u>	<u>16,444,803</u>
End of year	<u>\$ 15,433,290</u>	<u>\$ 16,670,169</u>	<u>\$ 1,236,879</u>	<u>\$ 19,611,698</u>

Summerlin Town *	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Taxes	\$ 5,174,503	\$ 5,414,522	\$ 240,019	\$ 4,814,138
Licenses and permits	389,000	278,236	(110,764)	487,350
Intergovernmental revenue	187,647	186,528	(1,119)	191,963
Total revenues	<u>5,751,150</u>	<u>5,879,286</u>	<u>128,136</u>	<u>5,493,451</u>
Other financing uses				
Transfers to other funds	5,784,084	5,784,084	-	4,736,880
Net change in fund balance	(32,934)	95,202	128,136	756,571
Fund balance				
Beginning of year	<u>2,882,383</u>	<u>3,063,114</u>	<u>180,731</u>	<u>2,306,543</u>
End of year	<u>\$ 2,849,449</u>	<u>\$ 3,158,316</u>	<u>\$ 308,867</u>	<u>\$ 3,063,114</u>

Clark County, Nevada  
Special Revenue Funds  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

Sunrise Manor Town *	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Taxes	\$ 4,909,759	\$ 4,985,022	\$ 75,263	\$ 4,666,966
Licenses and permits	865,000	712,140	(152,860)	965,244
Intergovernmental revenue	12,757,820	12,409,957	(347,863)	12,891,686
Total revenues	<u>18,532,579</u>	<u>18,107,119</u>	<u>(425,460)</u>	<u>18,523,896</u>
Other financing uses				
Transfers to other funds	18,674,444	18,674,444	-	17,672,040
Net change in fund balance	(141,865)	(567,325)	(425,460)	851,856
Fund balance				
Beginning of year	<u>7,337,868</u>	<u>7,982,314</u>	<u>644,446</u>	<u>7,130,458</u>
End of year	<u>\$ 7,196,003</u>	<u>\$ 7,414,989</u>	<u>\$ 218,986</u>	<u>\$ 7,982,314</u>

Whitney Town *	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Taxes	\$ 1,231,472	\$ 1,245,809	\$ 14,337	\$ 1,179,878
Licenses and permits	47,000	51,390	4,390	47,880
Intergovernmental revenue	1,075,533	1,066,536	(8,997)	1,102,499
Total revenues	<u>2,354,005</u>	<u>2,363,735</u>	<u>9,730</u>	<u>2,330,257</u>
Other financing uses				
Transfers to other funds	2,441,988	2,441,988	-	2,275,520
Net change in fund balance	(87,983)	(78,253)	9,730	54,737
Fund balance				
Beginning of year	<u>422,721</u>	<u>481,026</u>	<u>58,305</u>	<u>426,289</u>
End of year	<u>\$ 334,738</u>	<u>\$ 402,773</u>	<u>\$ 68,035</u>	<u>\$ 481,026</u>

Winchester Town *	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Taxes	\$ 2,515,443	\$ 2,657,815	\$ 142,372	\$ 2,911,953
Licenses and permits	434,000	426,380	(7,620)	437,190
Intergovernmental revenue	15,089,632	14,893,381	(196,251)	15,431,811
Total revenues	<u>18,039,075</u>	<u>17,977,576</u>	<u>(61,499)</u>	<u>18,780,954</u>
Other financing uses				
Transfers to other funds	18,979,673	18,979,673	-	17,355,520
Net change in fund balance	(940,598)	(1,002,097)	(61,499)	1,425,434
Fund balance				
Beginning of year	<u>6,175,806</u>	<u>7,432,323</u>	<u>1,256,517</u>	<u>6,006,889</u>
End of year	<u>\$ 5,235,208</u>	<u>\$ 6,430,226</u>	<u>\$ 1,195,018</u>	<u>\$ 7,432,323</u>