

CAPITAL PROJECTS FUNDS

## CAPITAL PROJECTS FUNDS

Recreation Capital Improvement Fund – to account for park improvements financed primarily by Residential Construction Taxes (RCT).

Master Transportation Plan Capital Fund – to account for major transportation improvements. Financing is provided by transfers from the Master Transportation Plan Special Revenue Fund.

Parks and Recreation Bond Improvements Fund – to account for the cost of major recreation projects including new parks, recreation centers, and the improvement and expansion of existing facilities. Financing is provided by transfers from other funds.

Special Ad Valorem Transportation Fund – to account for street and highway construction. Financing is provided by transfers from the Special Ad Valorem Redistribution Special Revenue Fund.

Special Ad Valorem Capital Projects Fund – to account for Transportation and “Countywide” capital projects. Financing is provided by transfers from the Special Ad Valorem Redistribution special revenue fund.

Master Transportation Bond Improvements Fund – to account for major transportation improvements. Financing has been provided by 1998 general obligation bond proceeds of \$118,060,000, 2000 general obligation bond proceeds of \$45,000,000, and 2009 general obligation bond proceeds of \$111,605,000.

Master Transportation Room Tax Improvements Fund – to account for major transportation improvements. Financing was provided by transfers from other funds and 2009 general obligation (Build America) bond proceeds of \$60,000,000.

LVMPD Bond Improvements Fund – to account for the construction and acquisition of a new Metropolitan Police communications and fingerprinting system. Financing was provided by general obligation bond issues of \$20,000,000 in 1999 and \$18,000,000 in 2000.

LVMPD Capital Improvements Fund – to account for the costs of capital construction for urban and rural area LVMPD services. Financing is provided by transfers from other funds and charges to developers.

Fire Service Capital Fund – to account for the acquisition of fire apparatus, equipment, and the construction of new fire stations. Financing is provided by transfers from the Clark County Fire Service District and charges to developers.

Fort Mohave Valley Development Capital Improvements Fund – to account for capital costs associated with the acquisition of land, equipment acquisition, infrastructure improvements, or construction of capital projects in accordance with the Fort Mohave Valley Development Law as outlined in NRS 321.536.

County Capital Projects Fund – to account for major capital construction projects and major capital acquisitions of Clark County. Financing is provided by transfers from the general fund.

Information Technology Capital Projects Fund – to account for the acquisition of information technology equipment. Financing is provided by transfers from the general fund.

Public Works Capital Improvements Fund – to account for various projects funded by sources other than bond proceeds. Financing is provided by transfers from other funds and by offsite development charges.

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CAPITAL PROJECTS FUNDS  
(Continued)

Summerlin Capital Construction Fund – to account for the costs of capital improvements in the Summerlin area. Financing was provided by 2001 special assessment bond proceeds of \$58,000,000.

Mountain's Edge Capital Construction Fund – to account for the costs of capital improvements for Mountain's Edge. Financing was provided by 2003 special assessment bond proceeds of \$92,360,000.

Southern Highlands Capital Construction Fund – to account for improvements to the Southern Highlands area. Financing was provided by 1999 special assessment bonds issued in the amount of \$60,630,000.

Special Assessment Capital Construction Fund – to account for improvements to property owned by others. Financing is provided by special assessment bond sales.

County Transportation Improvements Fund – to account for street and highway construction. Financing was provided by 1994 general obligation bond proceeds of \$36,000,000.

Extraordinary Capital Maintenance Fund – the legislature mandated that this fund be created to maintain projects financed through certain bond issues. One half of one percent of such bond proceeds were placed in this fund.

SNPLMA Capital Construction Fund – to account for revenues and related capital expenditures associated with the Southern Nevada Public Lands Management Act.

Public Works Regional Improvements Fund – to account for revenues and related capital expenditures associated with Clark County Public Works projects funded in whole or in part by the Regional Transportation Commission of Southern Nevada or by the Regional Flood Control District.

Laughlin Capital Acquisition Fund – to account for major capital acquisition in Laughlin. Financing is provided by transfers from the Laughlin Town fund.

Moapa Town Capital Construction Fund – to account for major park improvements within the town of Moapa. Financing is provided by transfers from the Moapa Town fund.

Searchlight Capital Construction Fund – to account for costs of capital projects in Searchlight. Financing is provided by transfers from the Searchlight Town fund.

Clark County, Nevada  
 Capital Projects Funds  
 Combining Balance Sheet  
 June 30, 2013  
 (With comparative totals for June 30, 2012)

	Recreation Capital Improvement	Master Transportation Plan Capital	Parks and Recreation Bond Improvements	Special Ad Valorem Transportation	Special Ad Valorem Capital Projects	Master Transportation Bond Improvements
<b>ASSETS</b>						
Cash and investments:						
In custody of the County Treasurer	\$ 24,525,861	\$ 172,850,857	\$ 70,919,474	\$ 415	\$ 62,687,118	\$ -
With fiscal agent	-	-	-	-	-	-
Loaned securities	-	-	-	-	-	-
Accounts receivable	-	13,799	-	-	-	-
Interest receivable	39,841	280,784	115,204	-	101,831	-
Due from other funds	12,224,347	15,455,206	-	-	1,223,543	-
Due from other governmental units	-	4,585,285	608,004	-	-	-
Total Assets	<u>\$ 36,790,049</u>	<u>\$ 193,185,931</u>	<u>\$ 71,642,682</u>	<u>\$ 415</u>	<u>\$ 64,012,492</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 92,289	\$ 20,295,052	\$ 171,740	\$ -	\$ 1,638,649	\$ -
Accrued payroll	-	37,074	-	-	-	-
Due to other funds	-	305,751	-	-	-	-
Due to other governmental units	-	-	-	-	-	-
Loaned securities	-	-	-	-	-	-
Deferred revenue and other liabilities	-	-	-	-	-	-
Total Liabilities	<u>92,289</u>	<u>20,637,877</u>	<u>171,740</u>	<u>-</u>	<u>1,638,649</u>	<u>-</u>
Fund Balances:						
Restricted	22,824,780	96,943,664	12,477,891	-	42,736,480	-
Committed	-	23,563,947	-	-	-	-
Assigned	13,872,980	52,040,443	58,993,051	415	19,637,363	-
Total Fund Balances	<u>36,697,760</u>	<u>172,548,054</u>	<u>71,470,942</u>	<u>415</u>	<u>62,373,843</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 36,790,049</u>	<u>\$ 193,185,931</u>	<u>\$ 71,642,682</u>	<u>\$ 415</u>	<u>\$ 64,012,492</u>	<u>\$ -</u>

(Continued)

Clark County, Nevada  
 Capital Projects Funds  
 Combining Balance Sheet  
 June 30, 2013  
 (With comparative totals for June 30, 2012)  
 (Continued)

	Master Transportation Room Tax Improvements	LVMPD Capital Improvements	Fire Service Capital	Fort Mohave Valley Development Capital	County Capital Projects	Information Technology
<b>ASSETS</b>						
Cash and investments:						
In custody of the County Treasurer	\$ 66,893,957	\$ 10,715,993	\$ 51,602,859	\$ -	\$ 204,191,858	\$ 22,281,651
With fiscal agent	-	-	-	-	13,777,929	-
Loaned securities	-	-	-	-	-	-
Accounts receivable	275,049	317,822	195,755	-	-	-
Interest receivable	108,665	17,407	83,825	-	331,695	36,195
Due from other funds	22,750,000	-	-	-	1,542,915	2,018,000
Due from other governmental units	1,621,478	-	-	-	-	-
Total Assets	<u>\$ 91,649,149</u>	<u>\$ 11,051,222</u>	<u>\$ 51,882,439</u>	<u>\$ -</u>	<u>\$ 219,844,397</u>	<u>\$ 24,335,846</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 4,207,087	\$ -	\$ 380,521	\$ -	\$ 4,295,507	\$ 1,858,237
Accrued payroll	-	-	-	-	-	12,315
Due to other funds	-	-	-	-	49,348	2,890,005
Due to other governmental units	-	-	97,842	-	120,210	-
Loaned securities	-	-	-	-	-	-
Deferred revenue and other liabilities	397,424	-	-	-	25,000	-
Total Liabilities	<u>4,604,511</u>	<u>-</u>	<u>478,363</u>	<u>-</u>	<u>4,490,065</u>	<u>4,760,557</u>
Fund Balances:						
Restricted	70,822,412	-	-	-	-	-
Committed	-	1,092,519	1,617,258	-	7,106,687	5,372,371
Assigned	16,222,226	9,958,703	49,786,818	-	208,247,645	14,202,918
Total Fund Balances	<u>87,044,638</u>	<u>11,051,222</u>	<u>51,404,076</u>	<u>-</u>	<u>215,354,332</u>	<u>19,575,289</u>
Total Liabilities and Fund Balances	<u>\$ 91,649,149</u>	<u>\$ 11,051,222</u>	<u>\$ 51,882,439</u>	<u>\$ -</u>	<u>\$ 219,844,397</u>	<u>\$ 24,335,846</u>

(Continued)

Clark County, Nevada  
 Capital Projects Funds  
 Combining Balance Sheet  
 June 30, 2013  
 (With comparative totals for June 30, 2012)  
 (Continued)

	Public Works Capital Improvements	Summerlin Capital Construction	Mountain's Edge Capital Construction	Southern Highlands Capital Construction	Special Assessment Capital Construction	County Transportation Improvements
<b>ASSETS</b>						
Cash and investments:						
In custody of the County Treasurer	\$ 61,509,302	\$ 10,849,565	\$ 3,772,654	\$ 3,704,609	\$ 21,712,875	\$ -
With fiscal agent	-	7,759,216	-	-	-	-
Loaned securities	-	-	-	-	-	-
Accounts receivable	244,380	-	-	-	-	-
Interest receivable	99,918	17,624	6,128	6,018	35,271	-
Due from other funds	18,943	-	-	-	85,969	-
Due from other governmental units	-	-	-	-	-	-
Total Assets	<u>\$ 61,872,543</u>	<u>\$ 18,626,405</u>	<u>\$ 3,778,782</u>	<u>\$ 3,710,627</u>	<u>\$ 21,834,115</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 3,540,357	\$ 472	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-
Due to other funds	18,943	-	-	-	85,970	-
Due to other governmental units	-	-	-	-	-	-
Loaned securities	-	-	-	-	-	-
Deferred revenue and other liabilities	16,264,413	-	-	-	100,000	-
Total Liabilities	<u>19,823,713</u>	<u>472</u>	<u>-</u>	<u>-</u>	<u>185,970</u>	<u>-</u>
Fund Balances:						
Restricted	-	13,345,688	-	-	14,539,954	-
Committed	1,363,397	-	-	51,561	-	-
Assigned	40,685,433	5,280,245	3,778,782	3,659,066	7,108,191	-
Total Fund Balances	<u>42,048,830</u>	<u>18,625,933</u>	<u>3,778,782</u>	<u>3,710,627</u>	<u>21,648,145</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 61,872,543</u>	<u>\$ 18,626,405</u>	<u>\$ 3,778,782</u>	<u>\$ 3,710,627</u>	<u>\$ 21,834,115</u>	<u>\$ -</u>

(Continued)

Clark County, Nevada  
 Capital Projects Funds  
 Combining Balance Sheet  
 June 30, 2013  
 (With comparative totals for June 30, 2012)  
 (Continued)

	Extraordinary Capital Maintenance	SNPLMA Capital Construction	Public Works Regional Improvements	Laughlin Capital	Moapa Town Capital Construction	Searchlight Capital Construction
<b>ASSETS</b>						
Cash and investments:						
In custody of the County Treasurer	\$ 891,700	\$ 66,825,305	\$ 1,914,993	\$ 976,260	\$ 455,986	\$ 259,112
With fiscal agent	-	-	-	-	-	-
Loaned securities	-	-	-	-	-	-
Accounts receivable	-	-	202,943	-	-	-
Interest receivable	1,449	108,553	3,112	1,586	741	421
Due from other funds	-	-	-	-	-	-
Due from other governmental units	-	2,757,468	3,659,626	-	-	-
Total Assets	<u>\$ 893,149</u>	<u>\$ 69,691,326</u>	<u>\$ 5,780,674</u>	<u>\$ 977,846</u>	<u>\$ 456,727</u>	<u>\$ 259,533</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ -	\$ 2,289,896	\$ 4,279,338	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-
Due to other funds	-	-	289,209	-	-	-
Due to other governmental units	-	-	56,706	-	-	-
Loaned securities	-	-	-	-	-	-
Deferred revenue and other liabilities	-	809,017	-	-	-	-
Total Liabilities	<u>-</u>	<u>3,098,913</u>	<u>4,625,253</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:						
Restricted	893,149	-	-	-	-	-
Committed	-	16,538,245	693,328	-	-	-
Assigned	-	50,054,168	462,093	977,846	456,727	259,533
Total Fund Balances	<u>893,149</u>	<u>66,592,413</u>	<u>1,155,421</u>	<u>977,846</u>	<u>456,727</u>	<u>259,533</u>
Total Liabilities and Fund Balances	<u>\$ 893,149</u>	<u>\$ 69,691,326</u>	<u>\$ 5,780,674</u>	<u>\$ 977,846</u>	<u>\$ 456,727</u>	<u>\$ 259,533</u>

(Continued)

Clark County, Nevada  
 Capital Projects Funds  
 Combining Balance Sheet  
 June 30, 2013  
 (With comparative totals for June 30, 2012)  
 (Continued)

	Totals	
	2013	2012
<b>ASSETS</b>		
Cash and investments:		
In custody of the County Treasurer	\$ 859,542,404	\$ 976,554,602
With fiscal agent	21,537,145	38,573,143
Loaned securities	-	195,538,179
Accounts receivable	1,249,748	900,181
Interest receivable	1,396,268	1,938,212
Due from other funds	55,318,923	52,562,807
Due from other governmental units	13,231,861	22,473,073
Total Assets	\$ 952,276,349	\$ 1,288,540,197
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ 43,049,145	\$ 59,749,213
Accrued payroll	49,389	51,789
Due to other funds	3,639,226	4,766,146
Due to other governmental units	274,758	17,500,561
Loaned securities	-	200,496,090
Deferred revenue and other liabilities	17,595,854	20,363,107
Total Liabilities	64,608,372	302,926,906
Fund Balances:		
Restricted	274,584,018	324,077,683
Committed	57,399,313	33,736,861
Assigned	555,684,646	627,798,747
Total Fund Balances	887,667,977	985,613,291
Total Liabilities and Fund Balances	\$ 952,276,349	\$ 1,288,540,197

Clark County, Nevada  
Capital Projects Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the fiscal year ended June 30, 2013  
(With comparative totals for the fiscal year ended June 30, 2012)

	Recreation Capital Improvement	Master Transportation Plan Capital	Parks and Recreation Bond Improvements	Special Ad Valorem Transportation	Special Ad Valorem Capital Projects	Master Transportation Bond Improvements
Revenues:						
Intergovernmental revenue	\$ -	\$ 18,961,797	\$ -	\$ -	\$ -	\$ -
Charges for services	18,830	1,078,357	2,132,729	-	-	-
Interest	47,253	256,081	144,529	1,291	128,145	(28,761)
Other	-	686	15,847	-	-	-
Total revenues	<u>66,083</u>	<u>20,296,921</u>	<u>2,293,105</u>	<u>1,291</u>	<u>128,145</u>	<u>(28,761)</u>
Expenditures:						
Salaries and wages	-	1,742,868	-	-	-	-
Employee benefits	-	754,924	-	-	-	-
Services and supplies	453,739	3,044,931	170,126	1,250,982	22,845	-
Capital outlay	1,183,959	79,474,572	1,030,614	-	24,698,932	-
Total expenditures	<u>1,637,698</u>	<u>85,017,295</u>	<u>1,200,740</u>	<u>1,250,982</u>	<u>24,721,777</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,571,615)</u>	<u>(64,720,374)</u>	<u>1,092,365</u>	<u>(1,249,691)</u>	<u>(24,593,632)</u>	<u>(28,761)</u>
Other financing sources (uses):						
Transfers from other funds	12,420,395	15,306,603	-	662	7,570,593	-
Transfers to other funds	-	-	-	-	-	-
Total other financing sources (uses)	<u>12,420,395</u>	<u>15,306,603</u>	<u>-</u>	<u>662</u>	<u>7,570,593</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>10,848,780</u>	<u>(49,413,771)</u>	<u>1,092,365</u>	<u>(1,249,029)</u>	<u>(17,023,039)</u>	<u>(28,761)</u>
Fund balances:						
Beginning of year	<u>25,848,980</u>	<u>221,961,825</u>	<u>70,378,577</u>	<u>1,249,444</u>	<u>79,396,882</u>	<u>28,761</u>
End of year	<u>\$ 36,697,760</u>	<u>\$ 172,548,054</u>	<u>\$ 71,470,942</u>	<u>\$ 415</u>	<u>\$ 62,373,843</u>	<u>\$ -</u>

(Continued)

Clark County, Nevada  
Capital Projects Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the fiscal year ended June 30, 2013  
(With comparative totals for the fiscal year ended June 30, 2012)  
(Continued)

	Master Transportation Room Tax Improvements	LVMPD Capital Improvements	Fire Service Capital	Fort Mohave Valley Development Capital	County Capital Projects	Information Technology Capital Projects
<b>Revenues:</b>						
Intergovernmental revenue	\$ 1,256,379	\$ 317,822	\$ -	\$ -	\$ 50,799	\$ -
Charges for services	114,763	82,288	274,043	-	256,419	-
Interest	135,508	(21,821)	96,468	-	464,524	60,607
Other	6,000	13,493	109,778	-	26,746	-
<b>Total revenues</b>	<u>1,512,650</u>	<u>391,782</u>	<u>480,289</u>	<u>-</u>	<u>798,488</u>	<u>60,607</u>
<b>Expenditures:</b>						
Salaries and wages	-	-	-	-	-	576,405
Employee benefits	-	-	-	-	-	221,830
Services and supplies	3,046,811	4,095	3,079,809	-	6,679,095	10,577,830
Capital outlay	12,718,490	1,092,519	2,417,554	-	13,588,946	1,056,750
<b>Total expenditures</b>	<u>15,765,301</u>	<u>1,096,614</u>	<u>5,497,363</u>	<u>-</u>	<u>20,268,041</u>	<u>12,432,815</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,252,651)</u>	<u>(704,832)</u>	<u>(5,017,074)</u>	<u>-</u>	<u>(19,469,553)</u>	<u>(12,372,208)</u>
<b>Other financing sources (uses):</b>						
Transfers from other funds	22,750,000	-	-	-	7,211,672	2,000,000
Transfers to other funds	(984,251)	(12,728,866)	(15,289,603)	-	(2,500,000)	(520,000)
<b>Total other financing sources (uses)</b>	<u>21,765,749</u>	<u>(12,728,866)</u>	<u>(15,289,603)</u>	<u>-</u>	<u>4,711,672</u>	<u>1,480,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	7,513,098	(13,433,698)	(20,306,677)	-	(14,757,881)	(10,892,208)
<b>Fund balances:</b>						
Beginning of year	<u>79,531,540</u>	<u>24,484,920</u>	<u>71,710,753</u>	<u>-</u>	<u>230,112,213</u>	<u>30,467,497</u>
End of year	<u>\$ 87,044,638</u>	<u>\$ 11,051,222</u>	<u>\$ 51,404,076</u>	<u>\$ -</u>	<u>\$ 215,354,332</u>	<u>\$ 19,575,289</u>

(Continued)

Clark County, Nevada  
 Capital Projects Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
 For the fiscal year ended June 30, 2013  
 (With comparative totals for the fiscal year ended June 30, 2012)  
 (Continued)

	Public Works Capital Improvements	Summerlin Capital Construction	Mountain's Edge Capital Construction	Southern Highlands Capital Construction	Special Assessment Capital Construction	County Transportation Improvements
Revenues:						
Intergovernmental revenue	\$ 99,111	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	15,830,553	-	-	-	-	-
Interest	120,105	20,484	7,915	3,280	2,231	-
Other	73,654	-	-	-	-	-
Total revenues	<u>16,123,423</u>	<u>20,484</u>	<u>7,915</u>	<u>3,280</u>	<u>2,231</u>	<u>-</u>
Expenditures:						
Salaries and wages	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Services and supplies	4,536,149	3,513	1,340	1,191	7,395	-
Capital outlay	3,572,367	8,547	585,731	-	-	-
Total expenditures	<u>8,108,516</u>	<u>12,060</u>	<u>587,071</u>	<u>1,191</u>	<u>7,395</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,014,907</u>	<u>8,424</u>	<u>(579,156)</u>	<u>2,089</u>	<u>(5,164)</u>	<u>-</u>
Other financing sources (uses):						
Transfers from other funds	-	-	-	-	7,424	-
Transfers to other funds	-	(198,566)	-	-	(252)	-
Total other financing sources (uses)	<u>-</u>	<u>(198,566)</u>	<u>-</u>	<u>-</u>	<u>7,172</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>8,014,907</u>	<u>(190,142)</u>	<u>(579,156)</u>	<u>2,089</u>	<u>2,008</u>	<u>-</u>
Fund balances:						
Beginning of year	<u>34,033,923</u>	<u>18,816,075</u>	<u>4,357,938</u>	<u>3,708,538</u>	<u>21,646,137</u>	<u>-</u>
End of year	<u>\$ 42,048,830</u>	<u>\$ 18,625,933</u>	<u>\$ 3,778,782</u>	<u>\$ 3,710,627</u>	<u>\$ 21,648,145</u>	<u>\$ -</u>

(Continued)

Clark County, Nevada  
Capital Projects Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the fiscal year ended June 30, 2013  
(With comparative totals for the fiscal year ended June 30, 2012)  
(Continued)

	Extraordinary Capital Maintenance	SNPLMA Capital Construction	Public Works Regional Improvements	Laughlin Capital Acquisition	Moapa Town Capital Construction	Searchlight Capital Construction
Revenues:						
Intergovernmental revenue	\$ -	\$ 25,675,093	\$ 32,794,611	\$ -	\$ -	\$ -
Charges for services	-	76,612	4,868	-	-	-
Interest	1,835	112,518	7,135	1,969	989	508
Other	-	-	-	-	-	-
Total revenues	<u>1,835</u>	<u>25,864,223</u>	<u>32,806,614</u>	<u>1,969</u>	<u>989</u>	<u>508</u>
Expenditures:						
Salaries and wages	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Services and supplies	20,387	737,662	3,391,249	314	145	45,728
Capital outlay	-	23,093,046	28,953,272	-	20,131	-
Total expenditures	<u>20,387</u>	<u>23,830,708</u>	<u>32,344,521</u>	<u>314</u>	<u>20,276</u>	<u>45,728</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(18,552)</u>	<u>2,033,515</u>	<u>462,093</u>	<u>1,655</u>	<u>(19,287)</u>	<u>(45,220)</u>
Other financing sources (uses):						
Transfers from other funds	-	-	-	-	41,597	-
Transfers to other funds	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,597</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(18,552)</u>	<u>2,033,515</u>	<u>462,093</u>	<u>1,655</u>	<u>22,310</u>	<u>(45,220)</u>
Fund balances:						
Beginning of year	<u>911,701</u>	<u>64,558,898</u>	<u>693,328</u>	<u>976,191</u>	<u>434,417</u>	<u>304,753</u>
End of year	<u>\$ 893,149</u>	<u>\$ 66,592,413</u>	<u>\$ 1,155,421</u>	<u>\$ 977,846</u>	<u>\$ 456,727</u>	<u>\$ 259,533</u>

(Continued)

Clark County, Nevada  
Capital Projects Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the fiscal year ended June 30, 2013  
(With comparative totals for the fiscal year ended June 30, 2012)  
(Continued)

	Totals	
	2013	2012
Revenues:		
Intergovernmental revenue	\$ 79,155,612	\$ 96,456,069
Charges for services	19,869,462	8,748,636
Interest	1,562,793	12,070,765
Other	246,204	801,099
Total revenues	100,834,071	118,076,569
Expenditures:		
Salaries and wages	2,319,273	2,475,840
Employee benefits	976,754	1,075,054
Services and supplies	37,075,336	57,625,584
Capital outlay	193,495,430	216,256,493
Total expenditures	233,866,793	277,432,971
Excess (deficiency) of revenues over (under) expenditures	(133,032,722)	(159,356,402)
Other financing sources (uses):		
Transfers from other funds	67,308,946	66,784,889
Transfers to other funds	(32,221,538)	(13,962,220)
Total other financing sources (uses)	35,087,408	52,822,669
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(97,945,314)	(106,533,733)
Fund balances:		
Beginning of year	985,613,291	1,092,147,024
End of year	\$ 887,667,977	\$ 985,613,291

Clark County, Nevada  
Recreation Capital Improvement  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ -	\$ -	\$ 18,830	\$ 18,830	\$ 34,514
Interest	520,000	520,000	47,253	(472,747)	323,749
Other	-	-	-	-	4,314
Total revenues	<u>520,000</u>	<u>520,000</u>	<u>66,083</u>	<u>(453,917)</u>	<u>362,577</u>
Other financing sources:					
Transfers from other funds	19,296,148	19,296,148	12,420,395	(6,875,753)	211,650
Total revenues and other financing sources	<u>19,816,148</u>	<u>19,816,148</u>	<u>12,486,478</u>	<u>(7,329,670)</u>	<u>574,227</u>
Expenditures:					
Services and supplies	5,052,000	5,142,000	453,739	(4,688,261)	5,797
Capital outlay	40,781,864	40,691,864	1,183,959	(39,507,905)	5,511,160
Total expenditures	<u>45,833,864</u>	<u>45,833,864</u>	<u>1,637,698</u>	<u>(44,196,166)</u>	<u>5,516,957</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(26,017,716)	(26,017,716)	10,848,780	36,866,496	(4,942,730)
Fund balance:					
Beginning of year	<u>26,017,716</u>	<u>26,017,716</u>	<u>25,848,980</u>	<u>(168,736)</u>	<u>30,791,710</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,697,760</u>	<u>\$ 36,697,760</u>	<u>\$ 25,848,980</u>

Clark County, Nevada  
Master Transportation Plan Capital  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenue	\$ 20,600,000	\$ 20,600,000	\$ 18,961,797	\$ (1,638,203)	\$ 10,389,846
Charges for services	1,856,000	1,856,000	1,078,357	(777,643)	1,821,576
Interest	2,276,000	2,276,000	256,081	(2,019,919)	2,822,221
Other	-	-	686	686	-
<b>Total revenues</b>	<u>24,732,000</u>	<u>24,732,000</u>	<u>20,296,921</u>	<u>(4,435,079)</u>	<u>15,033,643</u>
<b>Other financing sources:</b>					
Transfers from other funds	13,159,344	13,159,344	15,306,603	2,147,259	11,947,001
<b>Total revenues and other financing sources</b>	<u>37,891,344</u>	<u>37,891,344</u>	<u>35,603,524</u>	<u>(2,287,820)</u>	<u>26,980,644</u>
<b>Expenditures:</b>					
Salaries and wages	1,925,480	1,925,480	1,742,868	(182,612)	1,932,871
Employee benefits	862,739	862,739	754,924	(107,815)	846,948
Services and supplies	3,506,812	3,501,509	3,044,931	(456,578)	2,341,932
Capital outlay	259,246,111	259,251,414	79,474,572	(179,776,842)	40,469,326
<b>Total expenditures</b>	<u>265,541,142</u>	<u>265,541,142</u>	<u>85,017,295</u>	<u>(180,523,847)</u>	<u>45,591,077</u>
Deficiency of revenues and other financing sources under expenditures	(227,649,798)	(227,649,798)	(49,413,771)	178,236,027	(18,610,433)
<b>Fund balance:</b>					
Beginning of year	227,649,798	227,649,798	221,961,825	(5,687,973)	240,572,258
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172,548,054</u>	<u>\$ 172,548,054</u>	<u>\$ 221,961,825</u>

Clark County, Nevada  
Parks and Recreation Bond Improvements  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services	\$ 2,055,000	\$ 2,055,000	\$ 2,132,729	\$ 77,729	\$ 2,105,262
Interest	1,000,000	1,000,000	144,529	(855,471)	866,423
Other	-	-	15,847	15,847	2,261
Total revenues	<u>3,055,000</u>	<u>3,055,000</u>	<u>2,293,105</u>	<u>(761,895)</u>	<u>2,973,946</u>
Expenditures:					
Services and supplies	2,140,500	2,073,440	170,126	(1,903,314)	400,095
Capital outlay	71,180,181	71,247,241	1,030,614	(70,216,627)	4,479,955
Total expenditures	<u>73,320,681</u>	<u>73,320,681</u>	<u>1,200,740</u>	<u>(72,119,941)</u>	<u>4,880,050</u>
Excess (deficiency) of revenues over (under) expenditures	(70,265,681)	(70,265,681)	1,092,365	71,358,046	(1,906,104)
Fund balance:					
Beginning of year	<u>70,265,681</u>	<u>70,265,681</u>	<u>70,378,577</u>	<u>112,896</u>	<u>72,284,681</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,470,942</u>	<u>\$ 71,470,942</u>	<u>\$ 70,378,577</u>

Clark County, Nevada  
Special Ad Valorem Transportation  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 1,000	\$ 1,000	\$ 1,291	\$ 291	\$ 10,488
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>1,291</u>	<u>291</u>	<u>10,488</u>
Other financing sources:					
Transfers from other funds	-	730	662	(68)	5,858,064
Total revenues and other financing sources	<u>1,000</u>	<u>1,730</u>	<u>1,953</u>	<u>223</u>	<u>5,868,552</u>
Expenditures:					
Services and supplies	26,576	1,251,174	1,250,982	(192)	4,831,160
Total expenditures	<u>26,576</u>	<u>1,251,174</u>	<u>1,250,982</u>	<u>(192)</u>	<u>4,831,160</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(25,576)	(1,249,444)	(1,249,029)	415	1,037,392
Fund balance:					
Beginning of year	25,576	1,249,444	1,249,444	-	212,052
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 415</u>	<u>\$ 415</u>	<u>\$ 1,249,444</u>

Clark County, Nevada  
Special Ad Valorem Capital Projects  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 1,000,000	\$ 1,000,000	\$ 128,145	\$ (871,855)	\$ 909,181
Other	-	-	-	-	1,341
Total revenues	<u>1,000,000</u>	<u>1,000,000</u>	<u>128,145</u>	<u>(871,855)</u>	<u>910,522</u>
Other financing sources:					
Transfers from other funds	7,520,291	7,520,291	7,570,593	50,302	5,664,851
Total revenues and other financing sources	<u>8,520,291</u>	<u>8,520,291</u>	<u>7,698,738</u>	<u>(821,553)</u>	<u>6,575,373</u>
Expenditures:					
Services and supplies	10,160,800	10,160,800	22,845	(10,137,955)	16,236
Capital outlay	76,155,163	76,155,163	24,698,932	(51,456,231)	15,486,420
Total expenditures	<u>86,315,963</u>	<u>86,315,963</u>	<u>24,721,777</u>	<u>(61,594,186)</u>	<u>15,502,656</u>
Deficiency of revenues and other financing sources under expenditures	(77,795,672)	(77,795,672)	(17,023,039)	60,772,633	(8,927,283)
Fund balance:					
Beginning of year	<u>77,795,672</u>	<u>77,795,672</u>	<u>79,396,882</u>	<u>1,601,210</u>	<u>88,324,165</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,373,843</u>	<u>\$ 62,373,843</u>	<u>\$ 79,396,882</u>

Clark County, Nevada  
Master Transportation Bond Improvements  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ -	\$ -	\$ (28,761)	\$ (28,761)	\$ 111,809
Total revenues	-	-	(28,761)	(28,761)	111,809
Expenditures:					
Services and supplies	-	-	-	-	3,862,488
Capital outlay	-	-	-	-	16,848,604
Total expenditures	-	-	-	-	20,711,092
Deficiency of revenues under expenditures	-	-	(28,761)	(28,761)	(20,599,283)
Fund balance:					
Beginning of year	-	-	28,761	28,761	20,628,044
End of year	\$ -	\$ -	\$ -	\$ -	\$ 28,761

Clark County, Nevada  
Master Transportation Room Tax Improvements  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ -	\$ -	\$ 1,256,379	\$ 1,256,379	\$ 35,576
Charges for services	-	-	114,763	114,763	925,097
Interest	900,000	900,000	135,508	(764,492)	1,092,400
Other	6,000	6,000	6,000	-	6,000
Total revenues	<u>906,000</u>	<u>906,000</u>	<u>1,512,650</u>	<u>606,650</u>	<u>2,059,073</u>
Other financing sources:					
Transfers from other funds	20,500,000	20,500,000	22,750,000	2,250,000	21,685,710
Total revenues and other financing sources	<u>21,406,000</u>	<u>21,406,000</u>	<u>24,262,650</u>	<u>2,856,650</u>	<u>23,744,783</u>
Expenditures:					
Services and supplies	5,178,900	2,624,624	3,046,811	422,187	2,880,009
Capital outlay	92,481,160	95,035,436	12,718,490	(82,316,946)	27,214,307
Total expenditures	<u>97,660,060</u>	<u>97,660,060</u>	<u>15,765,301</u>	<u>(81,894,759)</u>	<u>30,094,316</u>
Other financing uses:					
Transfers to other funds	984,251	984,251	984,251	-	955,584
Total expenditures and other financing uses	<u>98,644,311</u>	<u>98,644,311</u>	<u>16,749,552</u>	<u>(81,894,759)</u>	<u>31,049,900</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(77,238,311)	(77,238,311)	7,513,098	84,751,409	(7,305,117)
Fund balance:					
Beginning of year	<u>77,238,311</u>	<u>77,238,311</u>	<u>79,531,540</u>	<u>2,293,229</u>	<u>86,836,657</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,044,638</u>	<u>\$ 87,044,638</u>	<u>\$ 79,531,540</u>

Clark County, Nevada  
LVMPD Capital Improvements  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenue	\$ -	\$ -	\$ 317,822	\$ 317,822	\$ 47,226
Charges for services	-	-	82,288	82,288	36,444
Interest	230,000	230,000	(21,821)	(251,821)	293,708
Other	10,000	10,000	13,493	3,493	57,493
<b>Total revenues</b>	<u>240,000</u>	<u>240,000</u>	<u>391,782</u>	<u>151,782</u>	<u>434,871</u>
<b>Expenditures:</b>					
Services and supplies	450,000	450,000	4,095	(445,905)	5,024
Capital outlay	11,285,572	10,810,600	1,092,519	(9,718,081)	5,933,393
<b>Total expenditures</b>	<u>11,735,572</u>	<u>11,260,600</u>	<u>1,096,614</u>	<u>(10,163,986)</u>	<u>5,938,417</u>
<b>Other financing uses:</b>					
Transfers to other funds	12,253,894	12,728,866	12,728,866	-	-
<b>Total expenditures and other financing uses</b>	<u>23,989,466</u>	<u>23,989,466</u>	<u>13,825,480</u>	<u>(10,163,986)</u>	<u>5,938,417</u>
Deficiency of revenues under expenditures and other financing uses	(23,749,466)	(23,749,466)	(13,433,698)	10,315,768	(5,503,546)
<b>Fund balance:</b>					
Beginning of year	23,749,466	23,749,466	24,484,920	735,454	29,988,466
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,051,222</u>	<u>\$ 11,051,222</u>	<u>\$ 24,484,920</u>

Clark County, Nevada  
 Fire Service Capital  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the fiscal year ended June 30, 2013  
 (With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ 34,980
Charges for services	-	-	274,043	274,043	-
Interest	900,000	900,000	96,468	(803,532)	902,295
Other	24,000	24,000	109,778	85,778	166,493
Total revenues	<u>924,000</u>	<u>924,000</u>	<u>480,289</u>	<u>(443,711)</u>	<u>1,103,768</u>
Expenditures:					
Services and supplies	2,145,100	4,972,750	3,079,809	(1,892,941)	105,194
Capital outlay	56,174,931	53,214,154	2,417,554	(50,796,600)	1,771,328
Total expenditures	<u>58,320,031</u>	<u>58,186,904</u>	<u>5,497,363</u>	<u>(52,689,541)</u>	<u>1,876,522</u>
Other financing uses:					
Transfers to other funds	15,156,476	15,289,603	15,289,603	-	-
Total expenditures and other financing uses	<u>73,476,507</u>	<u>73,476,507</u>	<u>20,786,966</u>	<u>(52,689,541)</u>	<u>1,876,522</u>
Deficiency of revenues under expenditures and other financing uses	(72,552,507)	(72,552,507)	(20,306,677)	52,245,830	(772,754)
Fund balance:					
Beginning of year	72,552,507	72,552,507	71,710,753	(841,754)	72,483,507
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,404,076</u>	<u>\$ 51,404,076</u>	<u>\$ 71,710,753</u>

Clark County, Nevada  
Fort Mohave Valley Development Capital Improvements  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 54,000	\$ 54,000	\$ -	\$ (54,000)	\$ -
Total revenues	<u>54,000</u>	<u>54,000</u>	<u>-</u>	<u>(54,000)</u>	<u>-</u>
Other financing sources:					
Transfers from other funds	10,876,589	10,876,589	-	(10,876,589)	-
Total revenues and other financing sources	<u>10,930,589</u>	<u>10,930,589</u>	<u>-</u>	<u>(10,930,589)</u>	<u>-</u>
Expenditures:					
Services and supplies	600	600	-	(600)	-
Capital outlay	10,929,989	10,929,989	-	(10,929,989)	-
Total expenditures	<u>10,930,589</u>	<u>10,930,589</u>	<u>-</u>	<u>(10,930,589)</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	-	-	-	-	-
Fund balance:					
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Clark County, Nevada  
County Capital Projects  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Intergovernmental revenue	\$ -	\$ -	\$ 50,799	\$ 50,799	\$ -
Charges for services	-	-	256,419	256,419	133,259
Interest	2,000,000	2,000,000	464,524	(1,535,476)	2,431,316
Other	-	-	26,746	26,746	379,564
Total revenues	<u>2,000,000</u>	<u>2,000,000</u>	<u>798,488</u>	<u>(1,201,512)</u>	<u>2,944,139</u>
Other financing sources:					
Transfers from other funds	9,344,330	9,344,330	7,211,672	(2,132,658)	15,808,630
Total revenues and other financing sources	<u>11,344,330</u>	<u>11,344,330</u>	<u>8,010,160</u>	<u>(3,334,170)</u>	<u>18,752,769</u>
Expenditures:					
Services and supplies	10,443,100	10,272,994	6,679,095	(3,593,899)	12,473,399
Capital outlay	231,792,385	231,962,491	13,588,946	(218,373,545)	7,968,338
Total expenditures	<u>242,235,485</u>	<u>242,235,485</u>	<u>20,268,041</u>	<u>(221,967,444)</u>	<u>20,441,737</u>
Other financing uses:					
Transfers to other funds	2,500,000	2,500,000	2,500,000	-	5,405,000
Total expenditures and other financing uses	<u>244,735,485</u>	<u>244,735,485</u>	<u>22,768,041</u>	<u>(221,967,444)</u>	<u>25,846,737</u>
Deficiency of revenues and other financing sources under expenditures and other financing uses	(233,391,155)	(233,391,155)	(14,757,881)	218,633,274	(7,093,968)
Fund balance:					
Beginning of year	<u>233,391,155</u>	<u>233,391,155</u>	<u>230,112,213</u>	<u>(3,278,942)</u>	<u>237,206,181</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 215,354,332</u>	<u>\$ 215,354,332</u>	<u>\$ 230,112,213</u>

Clark County, Nevada  
Information Technology Capital Projects  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 52,530	\$ 52,530	\$ 60,607	\$ 8,077	\$ 450,448
Other	-	-	-	-	150,000
Total revenues	<u>52,530</u>	<u>52,530</u>	<u>60,607</u>	<u>8,077</u>	<u>600,448</u>
Other financing sources:					
Transfers from other funds	<u>1,500,000</u>	<u>1,500,000</u>	<u>2,000,000</u>	<u>500,000</u>	<u>3,405,000</u>
Total revenues and other financing sources	<u>1,552,530</u>	<u>1,552,530</u>	<u>2,060,607</u>	<u>508,077</u>	<u>4,005,448</u>
Expenditures:					
Salaries and wages	572,884	572,884	576,405	3,521	542,969
Employee benefits	257,679	257,679	221,830	(35,849)	228,106
Services and supplies	35,198,147	35,040,426	10,577,830	(24,462,596)	26,348,703
Capital outlay	6,880,629	6,518,350	1,056,750	(5,461,600)	724,625
Total expenditures	<u>42,909,339</u>	<u>42,389,339</u>	<u>12,432,815</u>	<u>(29,956,524)</u>	<u>27,844,403</u>
Other financing uses:					
Transfers to other funds	-	520,000	520,000	-	-
Total expenditures and other financing uses	<u>42,909,339</u>	<u>42,909,339</u>	<u>12,952,815</u>	<u>(29,956,524)</u>	<u>27,844,403</u>
Deficiency of revenues and other financing sources under expenditures and other financing uses	(41,356,809)	(41,356,809)	(10,892,208)	30,464,601	(23,838,955)
Fund balance:					
Beginning of year	<u>41,356,809</u>	<u>41,356,809</u>	<u>30,467,497</u>	<u>(10,889,312)</u>	<u>54,306,452</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,575,289</u>	<u>\$ 19,575,289</u>	<u>\$ 30,467,497</u>

Clark County, Nevada  
Public Works Capital Improvements  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenue	\$ -	\$ -	\$ 99,111	\$ 99,111	\$ 1,538,911
Charges for services	1,500,000	1,500,000	15,830,553	14,330,553	3,206,588
Interest	687,000	687,000	120,105	(566,895)	652,158
Other	-	-	73,654	73,654	33,312
Total revenues	<u>2,187,000</u>	<u>2,187,000</u>	<u>16,123,423</u>	<u>13,936,423</u>	<u>5,430,969</u>
<b>Other financing sources:</b>					
Transfers from other funds	-	-	-	-	1,973,343
Total revenues and other financing sources	<u>2,187,000</u>	<u>2,187,000</u>	<u>16,123,423</u>	<u>13,936,423</u>	<u>7,404,312</u>
<b>Expenditures:</b>					
Services and supplies	1,068,700	5,677,212	4,536,149	(1,141,063)	580,554
Capital outlay	37,428,823	32,820,311	3,572,367	(29,247,944)	6,321,077
Total expenditures	<u>38,497,523</u>	<u>38,497,523</u>	<u>8,108,516</u>	<u>(30,389,007)</u>	<u>6,901,631</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(36,310,523)	(36,310,523)	8,014,907	44,325,430	502,681
<b>Fund balance:</b>					
Beginning of year	<u>36,310,523</u>	<u>36,310,523</u>	<u>34,033,923</u>	<u>(2,276,600)</u>	<u>33,531,242</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,048,830</u>	<u>\$ 42,048,830</u>	<u>\$ 34,033,923</u>

Clark County, Nevada  
 Summerlin Capital Construction  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the fiscal year ended June 30, 2013  
 (With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 100,000	\$ 100,000	\$ 20,484	\$ (79,516)	\$ 147,546
Total revenues	100,000	100,000	20,484	(79,516)	147,546
Expenditures:					
Services and supplies	137,800	137,800	3,513	(134,287)	2,290
Capital outlay	19,026,290	18,827,724	8,547	(18,819,177)	613,371
Total expenditures	19,164,090	18,965,524	12,060	(18,953,464)	615,661
Other financing uses:					
Transfers to other funds	-	198,566	198,566	-	-
Total expenditures and other financing uses	19,164,090	19,164,090	210,626	(18,953,464)	615,661
Deficiency of revenues under expenditures and other financing uses	(19,064,090)	(19,064,090)	(190,142)	18,873,948	(468,115)
Fund balance:					
Beginning of year	19,064,090	19,064,090	18,816,075	(248,015)	19,284,190
End of year	\$ -	\$ -	\$ 18,625,933	\$ 18,625,933	\$ 18,816,075

Clark County, Nevada  
Mountain's Edge Capital Construction  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 50,000	\$ 50,000	\$ 7,915	\$ (42,085)	\$ 55,064
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>7,915</u>	<u>(42,085)</u>	<u>55,064</u>
Expenditures:					
Services and supplies	108,600	108,600	1,340	(107,260)	941
Capital outlay	4,223,998	4,223,998	585,731	(3,638,267)	395,183
Total expenditures	<u>4,332,598</u>	<u>4,332,598</u>	<u>587,071</u>	<u>(3,745,527)</u>	<u>396,124</u>
Deficiency of revenues under expenditures	(4,282,598)	(4,282,598)	(579,156)	3,703,442	(341,060)
Fund balance:					
Beginning of year	<u>4,282,598</u>	<u>4,282,598</u>	<u>4,357,938</u>	<u>75,340</u>	<u>4,698,998</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,778,782</u>	<u>\$ 3,778,782</u>	<u>\$ 4,357,938</u>

Clark County, Nevada  
Southern Highlands Capital Construction  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 50,000	\$ 50,000	\$ 3,280	\$ (46,720)	\$ 50,433
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>3,280</u>	<u>(46,720)</u>	<u>50,433</u>
Expenditures:					
Services and supplies	207,400	207,400	1,191	(206,209)	765
Capital outlay	3,566,678	3,566,678	-	(3,566,678)	8,508
Total expenditures	<u>3,774,078</u>	<u>3,774,078</u>	<u>1,191</u>	<u>(3,772,887)</u>	<u>9,273</u>
Excess (deficiency) of revenues over (under) expenditures	(3,724,078)	(3,724,078)	2,089	3,726,167	41,160
Fund balance:					
Beginning of year	<u>3,724,078</u>	<u>3,724,078</u>	<u>3,708,538</u>	<u>(15,540)</u>	<u>3,667,378</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,710,627</u>	<u>\$ 3,710,627</u>	<u>\$ 3,708,538</u>

Clark County, Nevada  
Special Assessment Capital Construction  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 60,000	\$ 60,000	\$ 2,231	\$ (57,769)	\$ 74,172
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>2,231</u>	<u>(57,769)</u>	<u>74,172</u>
Other financing sources:					
Transfers from other funds	<u>1,156,000</u>	<u>1,156,000</u>	<u>7,424</u>	<u>(1,148,576)</u>	<u>220,038</u>
Total revenues and other financing sources	<u>1,216,000</u>	<u>1,216,000</u>	<u>9,655</u>	<u>(1,206,345)</u>	<u>294,210</u>
Expenditures:					
Services and supplies	<u>14,947,800</u>	<u>14,947,800</u>	<u>7,395</u>	<u>(14,940,405)</u>	<u>93,762</u>
Capital outlay	<u>5,366,234</u>	<u>5,366,234</u>	<u>-</u>	<u>(5,366,234)</u>	<u>172,686</u>
Total expenditures	<u>20,314,034</u>	<u>20,314,034</u>	<u>7,395</u>	<u>(20,306,639)</u>	<u>266,448</u>
Other financing uses:					
Transfers to other funds	<u>1,000,000</u>	<u>1,000,000</u>	<u>252</u>	<u>(999,748)</u>	<u>365,925</u>
Total expenditures and other financing uses	<u>21,314,034</u>	<u>21,314,034</u>	<u>7,647</u>	<u>(21,306,387)</u>	<u>632,373</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(20,098,034)	(20,098,034)	2,008	20,100,042	(338,163)
Fund balance:					
Beginning of year	<u>20,098,034</u>	<u>20,098,034</u>	<u>21,646,137</u>	<u>1,548,103</u>	<u>21,984,300</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,648,145</u>	<u>\$ 21,648,145</u>	<u>\$ 21,646,137</u>

Clark County, Nevada  
County Transportation Improvements  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ -	\$ -	\$ -	\$ -	\$ (8,038)
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,038)</u>
Expenditures:					
Services and supplies	-	-	-	-	112
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>112</u>
Other financing uses:					
Transfers to other funds	-	-	-	-	1,973,343
Total expenditures and other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,973,455</u>
Deficiency of revenues under expenditures and other financing uses	-	-	-	-	(1,981,493)
Fund balance:					
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,981,493</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Clark County, Nevada  
 Extraordinary Capital Maintenance  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the fiscal year ended June 30, 2013  
 (With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 10,000	\$ 10,000	\$ 1,835	\$ (8,165)	\$ 11,355
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>1,835</u>	<u>(8,165)</u>	<u>11,355</u>
Expenditures:					
Services and supplies	926,434	926,434	20,387	(906,047)	188
Total expenditures	<u>926,434</u>	<u>926,434</u>	<u>20,387</u>	<u>(906,047)</u>	<u>188</u>
Excess (deficiency) of revenues over (under) expenditures	(916,434)	(916,434)	(18,552)	897,882	11,167
Fund balance:					
Beginning of year	<u>916,434</u>	<u>916,434</u>	<u>911,701</u>	<u>(4,733)</u>	<u>900,534</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 893,149</u>	<u>\$ 893,149</u>	<u>\$ 911,701</u>

Clark County, Nevada  
 SNPLMA Capital Construction  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the fiscal year ended June 30, 2013  
 (With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenue	\$ 44,574,000	\$ 44,574,000	\$ 25,675,093	\$ (18,898,907)	\$ 42,649,467
Charges for services	-	-	76,612	76,612	454,229
Interest	900,000	900,000	112,518	(787,482)	795,893
Other	-	-	-	-	280
<b>Total revenues</b>	<u>45,474,000</u>	<u>45,474,000</u>	<u>25,864,223</u>	<u>(19,609,777)</u>	<u>43,899,869</u>
<b>Expenditures:</b>					
Services and supplies	10,147,000	10,147,000	737,662	(9,409,338)	13,956
Capital outlay	103,563,810	103,563,810	23,093,046	(80,470,764)	44,036,125
<b>Total expenditures</b>	<u>113,710,810</u>	<u>113,710,810</u>	<u>23,830,708</u>	<u>(89,880,102)</u>	<u>44,050,081</u>
<b>Other financing uses:</b>					
Transfers to other funds	-	-	-	-	5,262,368
<b>Total expenditures and other financing uses</b>	<u>113,710,810</u>	<u>113,710,810</u>	<u>23,830,708</u>	<u>(89,880,102)</u>	<u>49,312,449</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	(68,236,810)	(68,236,810)	2,033,515	70,270,325	(5,412,580)
<b>Fund balance:</b>					
Beginning of year	68,236,810	68,236,810	64,558,898	(3,677,912)	69,971,478
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,592,413</u>	<u>\$ 66,592,413</u>	<u>\$ 64,558,898</u>

Clark County, Nevada  
Public Works Regional Improvements  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Intergovernmental revenue	\$ 127,746,000	\$ 127,746,000	\$ 32,794,611	\$ (94,951,389)	\$ 41,760,063
Charges for services	-	-	4,868	4,868	31,667
Interest	40,000	40,000	7,135	(32,865)	56,690
Other	-	-	-	-	41
Total revenues	<u>127,786,000</u>	<u>127,786,000</u>	<u>32,806,614</u>	<u>(94,979,386)</u>	<u>41,848,461</u>
<b>Expenditures:</b>					
Services and supplies	2,011,000	3,051,023	3,391,249	340,226	3,662,624
Capital outlay	125,775,000	124,734,977	28,953,272	(95,781,705)	38,302,087
Total expenditures	<u>127,786,000</u>	<u>127,786,000</u>	<u>32,344,521</u>	<u>(95,441,479)</u>	<u>41,964,711</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	462,093	462,093	(116,250)
<b>Fund balance:</b>					
Beginning of year	-	-	693,328	693,328	809,578
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,155,421</u>	<u>\$ 1,155,421</u>	<u>\$ 693,328</u>

Clark County, Nevada  
Laughlin Capital Acquisition  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 3,160	\$ 3,160	\$ 1,969	\$ (1,191)	\$ 12,239
Total revenues	<u>3,160</u>	<u>3,160</u>	<u>1,969</u>	<u>(1,191)</u>	<u>12,239</u>
Expenditures:					
Services and supplies	973,535	868,535	314	(868,221)	203
Capital outlay	-	105,000	-	(105,000)	-
Total expenditures	<u>973,535</u>	<u>973,535</u>	<u>314</u>	<u>(973,221)</u>	<u>203</u>
Excess (deficiency) of revenues over (under) expenditures	(970,375)	(970,375)	1,655	972,030	12,036
Fund balance:					
Beginning of year	<u>970,375</u>	<u>970,375</u>	<u>976,191</u>	<u>5,816</u>	<u>964,155</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 977,846</u>	<u>\$ 977,846</u>	<u>\$ 976,191</u>

Clark County, Nevada  
Moapa Town Capital Construction  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 1,410	\$ 1,410	\$ 989	\$ (421)	\$ 5,420
Total revenues	<u>1,410</u>	<u>1,410</u>	<u>989</u>	<u>(421)</u>	<u>5,420</u>
Other financing sources:					
Transfers from other funds	<u>41,597</u>	<u>41,597</u>	<u>41,597</u>	<u>-</u>	<u>10,602</u>
Total revenues and other financing sources	<u>43,007</u>	<u>43,007</u>	<u>42,586</u>	<u>(421)</u>	<u>16,022</u>
Expenditures:					
Services and supplies	474,813	200	145	(55)	89
Capital outlay	-	474,613	20,131	(454,482)	-
Total expenditures	<u>474,813</u>	<u>474,813</u>	<u>20,276</u>	<u>(454,537)</u>	<u>89</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(431,806)	(431,806)	22,310	454,116	15,933
Fund balance:					
Beginning of year	<u>431,806</u>	<u>431,806</u>	<u>434,417</u>	<u>2,611</u>	<u>418,484</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 456,727</u>	<u>\$ 456,727</u>	<u>\$ 434,417</u>

Clark County, Nevada  
Searchlight Capital Construction  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Interest	\$ 990	\$ 990	\$ 508	\$ (482)	\$ 3,795
Total revenues	<u>990</u>	<u>990</u>	<u>508</u>	<u>(482)</u>	<u>3,795</u>
Expenditures:					
Services and supplies	303,886	303,886	45,728	(258,158)	63
Total expenditures	<u>303,886</u>	<u>303,886</u>	<u>45,728</u>	<u>(258,158)</u>	<u>63</u>
Excess (deficiency) of revenues over (under) expenditures	(302,896)	(302,896)	(45,220)	257,676	3,732
Fund balance:					
Beginning of year	<u>302,896</u>	<u>302,896</u>	<u>304,753</u>	<u>1,857</u>	<u>301,021</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 259,533</u>	<u>\$ 259,533</u>	<u>\$ 304,753</u>