

CAPITAL PROJECTS FUNDS

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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 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.

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.

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.

CAPITAL PROJECTS FUNDS

(Continued)

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, 2014
 (With comparative totals for June 30, 2013)

	Recreation Capital Improvement	Master Transportation Plan Capital	Parks and Recreation Bond Improvements	Special Ad Valorem Transportation	Special Ad Valorem Capital Projects
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 37,671,788	\$ 138,262,323	\$ 72,669,591	\$ -	\$ 58,552,906
With fiscal agent	-	-	-	-	-
Accounts receivable	-	5,230	-	-	-
Interest receivable	60,640	222,559	116,974	-	94,252
Due from other funds	-	22,802,439	-	-	1,320,258
Due from other governmental units	-	-	785,329	-	-
	<u>37,732,428</u>	<u>161,292,551</u>	<u>73,571,894</u>	<u>-</u>	<u>59,967,416</u>
Total assets	<u>\$ 37,732,428</u>	<u>\$ 161,292,551</u>	<u>\$ 73,571,894</u>	<u>\$ -</u>	<u>\$ 59,967,416</u>
Liabilities					
Accounts payable	\$ 275,857	\$ 2,357,182	\$ 96,673	\$ -	\$ 2,236,231
Accrued payroll	-	32,080	-	-	-
Due to other funds	-	99,199	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>275,857</u>	<u>2,488,461</u>	<u>96,673</u>	<u>-</u>	<u>2,236,231</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Fund Balances					
Restricted	23,226,735	80,603,209	14,982,789	-	37,315,267
Committed	-	57,598,261	-	-	20,415,918
Assigned	14,229,836	20,602,620	58,492,432	-	-
Total fund balances	<u>37,456,571</u>	<u>158,804,090</u>	<u>73,475,221</u>	<u>-</u>	<u>57,731,185</u>
	<u>\$ 37,732,428</u>	<u>\$ 161,292,551</u>	<u>\$ 73,571,894</u>	<u>\$ -</u>	<u>\$ 59,967,416</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 37,732,428</u>	<u>\$ 161,292,551</u>	<u>\$ 73,571,894</u>	<u>\$ -</u>	<u>\$ 59,967,416</u>

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2014
 (With comparative totals for June 30, 2013)

(Continued)

	Master Transportation Room Tax Improvements	LVMPD Capital Improvement	Fire Service Capital	Fort Mohave Valley Development Capital Improvements	County Capital Projects
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 82,907,181	\$ 666,729	\$ 37,125,712	\$ 224,939	\$ 165,312,954
With fiscal agent	-	-	-	-	13,790,749
Accounts receivable	6,000	-	22,368	-	-
Interest receivable	133,454	1,073	59,761	362	266,102
Due from other funds	23,537,472	1,345	3,828	-	105,428,954
Due from other governmental units	473,381	-	-	-	-
Total assets	\$ 107,057,488	\$ 669,147	\$ 37,211,669	\$ 225,301	\$ 284,798,759
Liabilities					
Accounts payable	\$ 1,294,265	\$ -	\$ 1,101,246	\$ 3,751	\$ 4,035,538
Accrued payroll	-	-	-	-	-
Due to other funds	41,518	-	-	-	930
Due to other governmental units	-	-	1,460	-	1,431,476
Unearned revenue and other liabilities	-	-	-	-	25,000
Total liabilities	1,335,783	-	1,102,706	3,751	5,492,944
Deferred Inflows of Resources					
Unavailable grant revenue	20,120	-	-	-	-
Fund balances					
Restricted	88,757,218	-	-	221,249	-
Committed	-	-	3,807,492	-	35,973,147
Assigned	16,944,367	669,147	32,301,471	301	243,332,668
Total fund balances	105,701,585	669,147	36,108,963	221,550	279,305,815
Total liabilities, deferred inflows of resources, and fund balances	\$ 107,057,488	\$ 669,147	\$ 37,211,669	\$ 225,301	\$ 284,798,759

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2014
 (With comparative totals for June 30, 2013)

(Continued)

	Information Technology Capital Projects	Public Works Capital Improvements	Summerlin Capital Construction	Mountain's Edge Capital Construction	Southern Highlands Capital Construction
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 19,605,165	\$ 52,183,020	\$ 10,965,326	\$ 3,813,268	\$ 3,744,493
With fiscal agent	-	-	7,754,525	-	-
Accounts receivable	-	6,048	-	-	-
Interest receivable	31,558	83,998	17,652	6,139	6,027
Due from other funds	-	26,012,629	-	-	-
Due from other governmental units	-	13,757,373	-	-	-
Total assets	\$ 19,636,723	\$ 92,043,068	\$ 18,737,503	\$ 3,819,407	\$ 3,750,520
Liabilities					
Accounts payable	\$ 1,085,879	\$ 9,808,193	\$ -	\$ -	\$ -
Accrued payroll	14,533	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	17,273,206	-	-	-
Total liabilities	1,100,412	27,081,399	-	-	-
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Fund balances					
Restricted	-	-	13,345,124	-	-
Committed	5,314,661	40,488,943	44,418	-	-
Assigned	13,221,650	24,472,726	5,347,961	3,819,407	3,750,520
Total fund balances	18,536,311	64,961,669	18,737,503	3,819,407	3,750,520
Total liabilities, deferred inflows of resources, and fund balances	\$ 19,636,723	\$ 92,043,068	\$ 18,737,503	\$ 3,819,407	\$ 3,750,520

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2014
 (With comparative totals for June 30, 2013)

(Continued)

	Special Assessment Capital Construction	Extraordinary Capital Maintenance	SNPLMA Capital Construction	Public Works Regional Improvements	Laughlin Capital Acquisition
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 4,370,906	\$ 896,323	\$ 67,427,897	\$ 3,999,378	\$ 879,013
With fiscal agent	-	-	-	-	-
Accounts receivable	-	-	-	7,041	-
Interest receivable	7,035	1,443	108,538	6,437	1,415
Due from other funds	55,969	-	-	-	-
Due from other governmental units	-	-	1,558,345	21,244,519	-
Total assets	\$ 4,433,910	\$ 897,766	\$ 69,094,780	\$ 25,257,375	\$ 880,428
Liabilities					
Accounts payable	\$ 6,409	\$ 8,995	\$ 1,940,713	\$ 24,109,839	\$ -
Accrued payroll	-	-	-	-	-
Due to other funds	55,969	-	-	73,322	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	62,378	8,995	1,940,713	24,183,161	-
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	181,339	-	-
Fund balances					
Restricted	3,389,326	888,771	-	-	-
Committed	-	-	1,833,325	1,074,214	-
Assigned	982,206	-	65,139,403	-	880,428
Total fund balances	4,371,532	888,771	66,972,728	1,074,214	880,428
Total liabilities, deferred inflows of resources, and fund balances	\$ 4,433,910	\$ 897,766	\$ 69,094,780	\$ 25,257,375	\$ 880,428

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2014
 (With comparative totals for June 30, 2013)

(Continued)

	Moapa Town Capital Construction	Searchlight Capital Construction	Totals	
			2014	2013
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 452,864	\$ 261,901	\$ 761,993,677	\$ 859,542,404
With fiscal agent	-	-	21,545,274	21,537,145
Accounts receivable	-	-	46,687	1,249,748
Interest receivable	729	422	1,226,570	1,396,268
Due from other funds	-	-	179,162,894	55,318,923
Due from other governmental units	-	-	37,818,947	13,231,861
Total assets	\$ 453,593	\$ 262,323	\$ 1,001,794,049	\$ 952,276,349
Liabilities				
Accounts payable	\$ 117,833	\$ -	\$ 48,478,604	\$ 43,049,145
Accrued payroll	-	-	46,613	49,389
Due to other funds	-	-	270,938	3,639,226
Due to other governmental units	-	-	1,432,936	274,758
Unearned revenue and other liabilities	-	-	17,298,206	17,595,469
Total liabilities	117,833	-	67,527,297	64,607,987
Deferred Inflows of Resources				
Unavailable grant revenue	-	-	201,459	385
Fund balances				
Restricted	-	-	262,729,688	274,584,018
Committed	311,378	-	166,861,757	57,399,313
Assigned	24,382	262,323	504,473,848	555,684,646
Total fund balances	335,760	262,323	934,065,293	887,667,977
Total liabilities, deferred inflows of resources, and fund balances	\$ 453,593	\$ 262,323	\$ 1,001,794,049	\$ 952,276,349

Clark County, Nevada
 Capital Projects Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2014
 (With comparative totals for the fiscal year ended June 30, 2013)

	Recreation Capital Improvement	Master Transportation Plan Capital	Parks and Recreation Bond Improvements	Special Ad Valorem Transportation	Special Ad Valorem Capital Projects
Revenues					
Intergovernmental revenue	\$ -	\$ 5,685,223	\$ -	\$ -	\$ -
Charges for services	-	989,757	2,442,592	-	111,493
Interest	356,856	1,606,734	766,651	2	664,751
Other	-	-	1,020	-	2,311
Total revenues	<u>356,856</u>	<u>8,281,714</u>	<u>3,210,263</u>	<u>2</u>	<u>778,555</u>
Expenditures					
Salaries and wages	-	1,575,020	-	-	-
Employee benefits	-	689,804	-	-	-
Services and supplies	3,470	2,136,401	73,689	417	-
Capital outlay	733,283	40,415,135	1,132,295	-	12,021,417
Total expenditures	<u>736,753</u>	<u>44,816,360</u>	<u>1,205,984</u>	<u>417</u>	<u>12,021,417</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(379,897)</u>	<u>(36,534,646)</u>	<u>2,004,279</u>	<u>(415)</u>	<u>(11,242,862)</u>
Other Financing Sources (Uses)					
Transfers from other funds	1,138,708	22,790,682	-	-	7,064,962
Transfers to other funds	-	-	-	-	(464,758)
Total other financing sources (uses)	<u>1,138,708</u>	<u>22,790,682</u>	<u>-</u>	<u>-</u>	<u>6,600,204</u>
Net change in fund balances	758,811	(13,743,964)	2,004,279	(415)	(4,642,658)
Fund Balances					
Beginning 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>
End of year	<u>\$ 37,456,571</u>	<u>\$ 158,804,090</u>	<u>\$ 73,475,221</u>	<u>\$ -</u>	<u>\$ 57,731,185</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, 2014
 (With comparative totals for the fiscal year ended June 30, 2013)

(Continued)

	Master Transportation Room Tax Improvements	LVMPD Capital Improvements	Fire Service Capital	Fort Mohave Valley Development Capital Improvements	County Capital Projects
Revenues					
Intergovernmental revenue	\$ 1,167,775	\$ -	\$ 35,406	\$ -	\$ 187,560
Charges for services	(9,827)	79,771	28,728	-	426,269
Interest	847,984	82,860	462,498	301	2,054,438
Other	6,000	31,168	201,492	-	15,565,924
Total revenues	<u>2,011,932</u>	<u>193,799</u>	<u>728,124</u>	<u>301</u>	<u>18,234,191</u>
Expenditures					
Salaries and wages	-	-	-	-	-
Employee benefits	-	-	-	-	-
Services and supplies	2,929,453	-	1,163,585	-	6,803,375
Capital outlay	2,911,753	1,449	4,859,652	3,751	23,930,016
Total expenditures	<u>5,841,206</u>	<u>1,449</u>	<u>6,023,237</u>	<u>3,751</u>	<u>30,733,391</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,829,274)</u>	<u>192,350</u>	<u>(5,295,113)</u>	<u>(3,450)</u>	<u>(12,499,200)</u>
Other Financing Sources (Uses)					
Transfers from other funds	23,500,000	-	-	225,000	86,102,728
Transfers to other funds	(1,013,779)	(10,574,425)	(10,000,000)	-	(9,652,045)
Total other financing sources (uses)	<u>22,486,221</u>	<u>(10,574,425)</u>	<u>(10,000,000)</u>	<u>225,000</u>	<u>76,450,683</u>
Net change in fund balances	18,656,947	(10,382,075)	(15,295,113)	221,550	63,951,483
Fund Balances					
Beginning of year	<u>87,044,638</u>	<u>11,051,222</u>	<u>51,404,076</u>	<u>-</u>	<u>215,354,332</u>
End of year	<u>\$ 105,701,585</u>	<u>\$ 669,147</u>	<u>\$ 36,108,963</u>	<u>\$ 221,550</u>	<u>\$ 279,305,815</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, 2014
 (With comparative totals for the fiscal year ended June 30, 2013)

(Continued)

	Information Technology Capital Projects	Public Works Capital Improvements	Summerlin Capital Construction	Mountain's Edge Capital Construction	Southern Highlands Capital Construction
Revenues					
Intergovernmental revenue	\$ 29,123	\$ 18,972	\$ -	\$ -	\$ -
Charges for services	-	43,597,601	-	-	-
Interest	219,271	616,107	112,134	40,625	39,893
Other	-	42,610	-	-	-
Total revenues	<u>248,394</u>	<u>44,275,290</u>	<u>112,134</u>	<u>40,625</u>	<u>39,893</u>
Expenditures					
Salaries and wages	296,661	-	-	-	-
Employee benefits	1,810	-	-	-	-
Services and supplies	7,361,209	5,955	-	-	-
Capital outlay	1,977,692	21,356,496	564	-	-
Total expenditures	<u>9,637,372</u>	<u>21,362,451</u>	<u>564</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,388,978)</u>	<u>22,912,839</u>	<u>111,570</u>	<u>40,625</u>	<u>39,893</u>
Other Financing Sources (Uses)					
Transfers from other funds	8,350,000	-	-	-	-
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>8,350,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,038,978)	22,912,839	111,570	40,625	39,893
Fund Balances					
Beginning of year	<u>19,575,289</u>	<u>42,048,830</u>	<u>18,625,933</u>	<u>3,778,782</u>	<u>3,710,627</u>
End of year	<u>\$ 18,536,311</u>	<u>\$ 64,961,669</u>	<u>\$ 18,737,503</u>	<u>\$ 3,819,407</u>	<u>\$ 3,750,520</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, 2014
 (With comparative totals for the fiscal year ended June 30, 2013)

(Continued)

	Special Assessment Capital Construction	Extraordinary Capital Maintenance	SNPLMA Capital Construction	Public Works Regional Improvements	Laughlin Capital Acquisition
Revenues					
Intergovernmental revenue	\$ -	\$ -	\$ 11,519,568	\$ 67,763,206	\$ -
Charges for services	-	-	-	7,041	-
Interest	83,440	9,577	709,979	34,963	10,266
Other	100,000	-	-	-	-
Total revenues	<u>183,440</u>	<u>9,577</u>	<u>12,229,547</u>	<u>67,805,210</u>	<u>10,266</u>
Expenditures					
Salaries and wages	-	-	-	-	-
Employee benefits	-	-	-	-	-
Services and supplies	12,964	-	391,704	2,341,881	5,490
Capital outlay	62,809	13,955	11,457,528	65,544,536	102,194
Total expenditures	<u>75,773</u>	<u>13,955</u>	<u>11,849,232</u>	<u>67,886,417</u>	<u>107,684</u>
Excess (deficiency) of revenues over (under) expenditures	<u>107,667</u>	<u>(4,378)</u>	<u>380,315</u>	<u>(81,207)</u>	<u>(97,418)</u>
Other Financing Sources (Uses)					
Transfers from other funds	30,000	-	-	-	-
Transfers to other funds	(17,414,280)	-	-	-	-
Total other financing sources (uses)	<u>(17,384,280)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(17,276,613)</u>	<u>(4,378)</u>	<u>380,315</u>	<u>(81,207)</u>	<u>(97,418)</u>
Fund Balances					
Beginning of year	<u>21,648,145</u>	<u>893,149</u>	<u>66,592,413</u>	<u>1,155,421</u>	<u>977,846</u>
End of year	<u>\$ 4,371,532</u>	<u>\$ 888,771</u>	<u>\$ 66,972,728</u>	<u>\$ 1,074,214</u>	<u>\$ 880,428</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, 2014
 (With comparative totals for the fiscal year ended June 30, 2013)

(Continued)

	Moapa Town Capital Construction	Searchlight Capital Construction	Totals	
			2014	2013
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ 86,406,833	\$ 79,155,612
Charges for services	-	-	47,673,425	19,869,462
Interest	4,819	2,790	8,726,939	1,562,793
Other	-	-	15,950,525	246,204
Total revenues	4,819	2,790	158,757,722	100,834,071
Expenditures				
Salaries and wages	-	-	1,871,681	2,319,273
Employee benefits	-	-	691,614	976,754
Services and supplies	-	-	23,229,593	37,075,336
Capital outlay	152,773	-	186,677,298	193,495,430
Total expenditures	152,773	-	212,470,186	233,866,793
Excess (deficiency) of revenues over (under) expenditures	(147,954)	2,790	(53,712,464)	(133,032,722)
Other Financing Sources (Uses)				
Transfers from other funds	26,987	-	149,229,067	67,308,946
Transfers to other funds	-	-	(49,119,287)	(32,221,538)
Total other financing sources (uses)	26,987	-	100,109,780	35,087,408
Net change in fund balances	(120,967)	2,790	46,397,316	(97,945,314)
Fund Balances				
Beginning of year	456,727	259,533	887,667,977	985,613,291
End of year	\$ 335,760	\$ 262,323	\$ 934,065,293	\$ 887,667,977

Clark County, Nevada
Capital Projects Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2014
(With comparative actual for the fiscal year ended June 30, 2013)

Recreation Capital Improvement	Final Budget	2014		2013
		Actual	Variance	Actual
Revenues				
Charges for services	\$ -	\$ -	\$ -	\$ 18,830
Interest	16,538	356,856	340,318	47,253
Total revenues	16,538	356,856	340,318	66,083
Other financing sources				
Transfers from other funds	21,923,844	1,138,708	(20,785,136)	12,420,395
Total revenues and other financing sources	21,940,382	1,495,564	(20,444,818)	12,486,478
Expenditures				
Services and supplies	7,172,340	3,470	(7,168,870)	453,739
Capital outlay	37,127,815	733,283	(36,394,532)	1,183,959
Total expenditures	44,300,155	736,753	(43,563,402)	1,637,698
Net change in fund balance	(22,359,773)	758,811	23,118,584	10,848,780
Fund balance				
Beginning of year	22,359,773	36,697,760	14,337,987	25,848,980
End of year	\$ -	\$ 37,456,571	\$ 37,456,571	\$ 36,697,760

Master Transportation Plan Capital	Final Budget	2014		2013
		Actual	Variance	Actual
Revenues				
Intergovernmental revenue	\$ 5,263,000	\$ 5,685,223	\$ 422,223	\$ 18,961,797
Charges for services	1,856,000	989,757	(866,243)	1,078,357
Interest	1,500,000	1,606,734	106,734	256,081
Total revenues	8,619,000	8,281,714	(337,286)	20,296,921
Other financing sources				
Transfers from other funds	19,989,988	22,790,682	2,800,694	15,306,603
Total revenues and other financing sources	28,608,988	31,072,396	2,463,408	35,603,524
Expenditures				
Salaries and wages	1,772,853	1,575,020	(197,833)	1,742,868
Employee benefits	842,046	689,804	(152,242)	754,924
Services and supplies	7,332,978	2,136,401	(5,196,577)	3,044,931
Capital outlay	194,087,581	40,415,135	(153,672,446)	79,474,572
Total expenditures	204,035,458	44,816,360	(159,219,098)	85,017,295
Net change in fund balance	(175,426,470)	(13,743,964)	161,682,506	(49,413,771)
Fund balance				
Beginning of year	175,426,470	172,548,054	(2,878,416)	221,961,825
End of year	\$ -	\$ 158,804,090	\$ 158,804,090	\$ 172,548,054

Parks and Recreation Bond Improvements	Final Budget	2014		2013
		Actual	Variance	Actual
Revenues				
Charges for services	\$ 2,100,000	\$ 2,442,592	\$ 342,592	\$ 2,132,729
Interest	208,706	766,651	557,945	144,529
Other	-	1,020	1,020	15,847
Total revenues	2,308,706	3,210,263	901,557	2,293,105
Expenditures				
Services and supplies	8,530,984	73,689	(8,457,295)	170,126
Capital outlay	62,761,710	1,132,295	(61,629,415)	1,030,614
Total expenditures	71,292,694	1,205,984	(70,086,710)	1,200,740
Net change in fund balance	(68,983,988)	2,004,279	70,988,267	1,092,365
Fund balance				
Beginning of year	68,983,988	71,470,942	2,486,954	70,378,577
End of year	\$ -	\$ 73,475,221	\$ 73,475,221	\$ 71,470,942

Clark County, Nevada
Capital Projects Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2014
(With comparative actual for the fiscal year ended June 30, 2013)

Special Ad Valorem Transportation	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Interest	\$ 2	\$ 2	\$ -	\$ 1,291
Total revenues	2	2	-	1,291
Other financing sources				
Transfers from other funds	-	-	-	662
Total revenues and other financing sources	2	2	-	1,953
Expenditures				
Services and supplies	417	417	-	1,250,982
Net change in fund balance	(415)	(415)	-	(1,249,029)
Fund balance				
Beginning of year	415	415	-	1,249,444
End of year	\$ -	\$ -	\$ -	\$ 415

Special Ad Valorem Capital Projects	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Charges for services	\$ -	\$ 111,493	\$ 111,493	\$ -
Interest	43,824	664,751	620,927	128,145
Other	-	2,311	2,311	-
Total revenues	43,824	778,555	734,731	128,145
Other financing sources				
Transfers from other funds	7,464,897	7,064,962	(399,935)	7,570,593
Total revenues and other financing sources	7,508,721	7,843,517	334,796	7,698,738
Expenditures				
Services and supplies	-	-	-	22,845
Capital outlay	67,369,268	12,021,417	(55,347,851)	24,698,932
Total expenditures	67,369,268	12,021,417	(55,347,851)	24,721,777
Other financing uses				
Transfers to other funds	775,000	464,758	(310,242)	-
Total expenditures and other financing uses	68,144,268	12,486,175	(55,658,093)	24,721,777
Net change in fund balance	(60,635,547)	(4,642,658)	55,992,889	(17,023,039)
Fund balance				
Beginning of year	60,635,547	62,373,843	1,738,296	79,396,882
End of year	\$ -	\$ 57,731,185	\$ 57,731,185	\$ 62,373,843

Clark County, Nevada
Capital Projects Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2014
(With comparative actual for the fiscal year ended June 30, 2013)

Master Transportation Room Tax Improvements	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ -	\$ 1,167,775	\$ 1,167,775	\$ 1,256,379
Charges for services	50,000	(9,827)	(59,827)	114,763
Interest	750,000	847,984	97,984	135,508
Other	6,000	6,000	-	6,000
Total revenues	806,000	2,011,932	1,205,932	1,512,650
Other financing sources				
Transfers from other funds	23,500,000	23,500,000	-	22,750,000
Total revenues and other financing sources	24,306,000	25,511,932	1,205,932	24,262,650
Expenditures				
Services and supplies	6,787,156	2,929,453	(3,857,703)	3,046,811
Capital outlay	104,119,498	2,911,753	(101,207,745)	12,718,490
Total expenditures	110,906,654	5,841,206	(105,065,448)	15,765,301
Other financing uses				
Transfers to other funds	1,013,779	1,013,779	-	984,251
Total expenditures and other financing uses	111,920,433	6,854,985	(105,065,448)	16,749,552
Net change in fund balance	(87,614,433)	18,656,947	106,271,380	7,513,098
Fund balance				
Beginning of year	87,614,433	87,044,638	(569,795)	79,531,540
End of year	\$ -	\$ 105,701,585	\$ 105,701,585	\$ 87,044,638

LVMPD Capital Improvements	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 317,822
Charges for services	-	79,771	79,771	82,288
Interest	95,000	82,860	(12,140)	(21,821)
Other	10,000	31,168	21,168	13,493
Total revenues	105,000	193,799	88,799	391,782
Expenditures				
Services and supplies	159,730	-	(159,730)	4,095
Capital outlay	448,447	1,449	(446,998)	1,092,519
Total expenditures	608,177	1,449	(606,728)	1,096,614
Other financing uses				
Transfers to other funds	10,679,000	10,574,425	(104,575)	12,728,866
Total expenditures and other financing uses	11,287,177	10,575,874	(711,303)	13,825,480
Net change in fund balance	(11,182,177)	(10,382,075)	800,102	(13,433,698)
Fund balance				
Beginning of year	11,182,177	11,051,222	(130,955)	24,484,920
End of year	\$ -	\$ 669,147	\$ 669,147	\$ 11,051,222

Clark County, Nevada
Capital Projects Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2014
(With comparative actual for the fiscal year ended June 30, 2013)

Fire Service Capital	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ -	\$ 35,406	\$ 35,406	\$ -
Charges for services	-	28,728	28,728	274,043
Interest	750,000	462,498	(287,502)	96,468
Other	24,000	201,492	177,492	109,778
Total revenues	<u>774,000</u>	<u>728,124</u>	<u>(45,876)</u>	<u>480,289</u>
Expenditures				
Services and supplies	4,430,177	1,163,585	(3,266,592)	3,079,809
Capital outlay	37,376,376	4,859,652	(32,516,724)	2,417,554
Total expenditures	<u>41,806,553</u>	<u>6,023,237</u>	<u>(35,783,316)</u>	<u>5,497,363</u>
Other financing uses				
Transfers to other funds	10,000,000	10,000,000	-	15,289,603
Total expenditures and other financing uses	<u>51,806,553</u>	<u>16,023,237</u>	<u>(35,783,316)</u>	<u>20,786,966</u>
Net change in fund balance	(51,032,553)	(15,295,113)	35,737,440	(20,306,677)
Fund balance				
Beginning of year	<u>51,032,553</u>	<u>51,404,076</u>	<u>371,523</u>	<u>71,710,753</u>
End of year	<u>\$ -</u>	<u>\$ 36,108,963</u>	<u>\$ 36,108,963</u>	<u>\$ 51,404,076</u>

Fort Mohave Valley Development Capital Improvements	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Interest	\$ 54,000	\$ 301	\$ (53,699)	\$ -
Total revenues	<u>54,000</u>	<u>301</u>	<u>(53,699)</u>	<u>-</u>
Other financing sources				
Transfers from other funds	10,984,910	225,000	(10,759,910)	-
Total revenues and other financing sources	<u>11,038,910</u>	<u>225,301</u>	<u>(10,813,609)</u>	<u>-</u>
Expenditures				
Capital outlay	11,038,910	3,751	(11,035,159)	-
Total expenditures	<u>11,038,910</u>	<u>3,751</u>	<u>(11,035,159)</u>	<u>-</u>
Net change in fund balance	-	221,550	221,550	-
Fund balance				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ 221,550</u>	<u>\$ 221,550</u>	<u>\$ -</u>

Clark County, Nevada
 Capital Projects Funds
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2014
 (With comparative actual for the fiscal year ended June 30, 2013)

County Capital Projects	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ -	\$ 187,560	\$ 187,560	\$ 50,799
Charges for services	-	426,269	426,269	256,419
Interest	2,083,000	2,054,438	(28,562)	464,524
Other	-	15,565,924	15,565,924	26,746
Total revenues	2,083,000	18,234,191	16,151,191	798,488
Other financing sources				
Transfers from other funds	29,725,521	86,102,728	56,377,207	7,211,672
Total revenues and other financing sources	31,808,521	104,336,919	72,528,398	8,010,160
Expenditures				
Salaries and wages	3,500	-	(3,500)	-
Services and supplies	18,422,766	6,803,375	(11,619,391)	6,679,095
Capital outlay	195,738,210	23,930,016	(171,808,194)	13,588,946
Total expenditures	214,164,476	30,733,391	(183,431,085)	20,268,041
Other financing uses				
Transfers to other funds	14,352,045	9,652,045	(4,700,000)	2,500,000
Total expenditures and other financing uses	228,516,521	40,385,436	(188,131,085)	22,768,041
Net change in fund balance	(196,708,000)	63,951,483	260,659,483	(14,757,881)
Fund balance				
Beginning of year	196,708,000	215,354,332	18,646,332	230,112,213
End of year	\$ -	\$ 279,305,815	\$ 279,305,815	\$ 215,354,332

Information Technology Capital Projects	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ -	\$ 29,123	\$ 29,123	\$ -
Interest	252,168	219,271	(32,897)	60,607
Total revenues	252,168	248,394	(3,774)	60,607
Other financing sources				
Transfers from other funds	2,500,000	8,350,000	5,850,000	2,000,000
Total revenues and other financing sources	2,752,168	8,598,394	5,846,226	2,060,607
Expenditures				
Salaries and wages	655,499	296,661	(358,838)	576,405
Employee benefits	161,241	1,810	(159,431)	221,830
Services and supplies	22,882,111	7,361,209	(15,520,902)	10,577,830
Capital outlay	3,249,275	1,977,692	(1,271,583)	1,056,750
Total expenditures	26,948,126	9,637,372	(17,310,754)	12,432,815
Net change in fund balance	(24,195,958)	(1,038,978)	23,156,980	(10,892,208)
Fund balance				
Beginning of year	24,195,958	19,575,289	(4,620,669)	30,467,497
End of year	\$ -	\$ 18,536,311	\$ 18,536,311	\$ 19,575,289

Clark County, Nevada
Capital Projects Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2014
(With comparative actual for the fiscal year ended June 30, 2013)

Public Works Capital Improvements	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ -	\$ 18,972	\$ 18,972	\$ 99,111
Charges for services	8,500,000	43,597,601	35,097,601	15,830,553
Interest	400,000	616,107	216,107	120,105
Other	45,000	42,610	(2,390)	73,654
Total revenues	<u>8,945,000</u>	<u>44,275,290</u>	<u>35,330,290</u>	<u>16,123,423</u>
Expenditures				
Services and supplies	96,928	5,955	(90,973)	4,536,149
Capital outlay	53,108,107	21,356,496	(31,751,611)	3,572,367
Total expenditures	<u>53,205,035</u>	<u>21,362,451</u>	<u>(31,842,584)</u>	<u>8,108,516</u>
Net change in fund balance	(44,260,035)	22,912,839	67,172,874	8,014,907
Fund balance				
Beginning of year	<u>44,260,035</u>	<u>42,048,830</u>	<u>(2,211,205)</u>	<u>34,033,923</u>
End of year	<u>\$ -</u>	<u>\$ 64,961,669</u>	<u>\$ 64,961,669</u>	<u>\$ 42,048,830</u>

Summerlin Capital Construction	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Interest	\$ 35,000	\$ 112,134	\$ 77,134	\$ 20,484
Expenditures				
Services and supplies	-	-	-	3,513
Capital outlay	18,465,567	564	(18,465,003)	8,547
Total expenditures	<u>18,465,567</u>	<u>564</u>	<u>(18,465,003)</u>	<u>12,060</u>
Other financing uses				
Transfers to other funds	-	-	-	198,566
Total expenditures and other financing uses	<u>18,465,567</u>	<u>564</u>	<u>(18,465,003)</u>	<u>210,626</u>
Net change in fund balance	(18,430,567)	111,570	18,542,137	(190,142)
Fund balance				
Beginning of year	<u>18,430,567</u>	<u>18,625,933</u>	<u>195,366</u>	<u>18,816,075</u>
End of year	<u>\$ -</u>	<u>\$ 18,737,503</u>	<u>\$ 18,737,503</u>	<u>\$ 18,625,933</u>

Mountain's Edge Capital Construction	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Interest	\$ 2,912	\$ 40,625	\$ 37,713	\$ 7,915
Expenditures				
Services and supplies	100,000	-	(100,000)	1,340
Capital outlay	3,058,075	-	(3,058,075)	585,731
Total expenditures	<u>3,158,075</u>	<u>-</u>	<u>(3,158,075)</u>	<u>587,071</u>
Net change in fund balance	(3,155,163)	40,625	3,195,788	(579,156)
Fund balance				
Beginning of year	<u>3,155,163</u>	<u>3,778,782</u>	<u>623,619</u>	<u>4,357,938</u>
End of year	<u>\$ -</u>	<u>\$ 3,819,407</u>	<u>\$ 3,819,407</u>	<u>\$ 3,778,782</u>

Clark County, Nevada
Capital Projects Funds
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2014
(With comparative actual for the fiscal year ended June 30, 2013)

Southern Highlands Capital Construction	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Interest	\$ 10,934	\$ 39,893	\$ 28,959	\$ 3,280
Expenditures				
Services and supplies	16,000	-	(16,000)	1,191
Capital outlay	3,711,051	-	(3,711,051)	-
Total expenditures	3,727,051	-	(3,727,051)	1,191
Net change in fund balance	(3,716,117)	39,893	3,756,010	2,089
Fund balance				
Beginning of year	3,716,117	3,710,627	(5,490)	3,708,538
End of year	\$ -	\$ 3,750,520	\$ 3,750,520	\$ 3,710,627

Special Assessment Capital Construction	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Interest	\$ 20,000	\$ 83,440	\$ 63,440	\$ 2,231
Other	-	100,000	100,000	-
Total revenues	20,000	183,440	163,440	2,231
Other financing sources				
Transfers from other funds	1,008,000	30,000	(978,000)	7,424
Total revenues and other financing sources	1,028,000	213,440	(814,560)	9,655
Expenditures				
Services and supplies	12,964	12,964	-	7,395
Capital outlay	4,146,074	62,809	(4,083,265)	-
Total expenditures	4,159,038	75,773	(4,083,265)	7,395
Other financing uses				
Transfers to other funds	18,500,000	17,414,280	(1,085,720)	252
Total expenditures and other financing uses	22,659,038	17,490,053	(5,168,985)	7,647
Net change in fund balance	(21,631,038)	(17,276,613)	4,354,425	2,008
Fund balance				
Beginning of year	21,631,038	21,648,145	17,107	21,646,137
End of year	\$ -	\$ 4,371,532	\$ 4,371,532	\$ 21,648,145

Extraordinary Capital Maintenance	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Interest	\$ 8,000	\$ 9,577	\$ 1,577	\$ 1,835
Expenditures				
Services and supplies	624,903	-	(624,903)	20,387
Capital outlay	191,000	13,955	(177,045)	-
Total expenditures	815,903	13,955	(801,948)	20,387
Net change in fund balance	(807,903)	(4,378)	803,525	(18,552)
Fund balance				
Beginning of year	807,903	893,149	85,246	911,701
End of year	\$ -	\$ 888,771	\$ 888,771	\$ 893,149

Clark County, Nevada
 Capital Projects Funds
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2014
 (With comparative actual for the fiscal year ended June 30, 2013)

SNPLMA Capital Construction	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ 19,130,000	\$ 11,519,568	\$ (7,610,432)	\$ 25,675,093
Charges for services	-	-	-	76,612
Interest	198,602	709,979	511,377	112,518
Total revenues	<u>19,328,602</u>	<u>12,229,547</u>	<u>(7,099,055)</u>	<u>25,864,223</u>
Expenditures				
Services and supplies	9,814,742	391,704	(9,423,038)	737,662
Capital outlay	69,073,000	11,457,528	(57,615,472)	23,093,046
Total expenditures	<u>78,887,742</u>	<u>11,849,232</u>	<u>(67,038,510)</u>	<u>23,830,708</u>
Net change in fund balance	(59,559,140)	380,315	59,939,455	2,033,515
Fund balance				
Beginning of year	<u>59,559,140</u>	<u>66,592,413</u>	<u>7,033,273</u>	<u>64,558,898</u>
End of year	<u>\$ -</u>	<u>\$ 66,972,728</u>	<u>\$ 66,972,728</u>	<u>\$ 66,592,413</u>

Public Works Regional Improvements	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Intergovernmental revenue	\$ 130,716,656	\$ 67,763,206	\$ (62,953,450)	\$ 32,794,611
Charges for services	-	7,041	7,041	4,868
Interest	11,000	34,963	23,963	7,135
Total revenues	<u>130,727,656</u>	<u>67,805,210</u>	<u>(62,922,446)</u>	<u>32,806,614</u>
Expenditures				
Services and supplies	2,388,820	2,341,881	(46,939)	3,391,249
Capital outlay	129,047,432	65,544,536	(63,502,896)	28,953,272
Total expenditures	<u>131,436,252</u>	<u>67,886,417</u>	<u>(63,549,835)</u>	<u>32,344,521</u>
Net change in fund balance	(708,596)	(81,207)	627,389	462,093
Fund balance				
Beginning of year	<u>708,596</u>	<u>1,155,421</u>	<u>446,825</u>	<u>693,328</u>
End of year	<u>\$ -</u>	<u>\$ 1,074,214</u>	<u>\$ 1,074,214</u>	<u>\$ 1,155,421</u>

Laughlin Capital Acquisition	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Interest	\$ 750	\$ 10,266	\$ 9,516	\$ 1,969
Expenditures				
Services and supplies	873,441	5,490	(867,951)	314
Capital outlay	-	102,194	102,194	-
Total expenditures	<u>873,441</u>	<u>107,684</u>	<u>(765,757)</u>	<u>314</u>
Net change in fund balance	(872,691)	(97,418)	775,273	1,655
Fund balance				
Beginning of year	<u>872,691</u>	<u>977,846</u>	<u>105,155</u>	<u>976,191</u>
End of year	<u>\$ -</u>	<u>\$ 880,428</u>	<u>\$ 880,428</u>	<u>\$ 977,846</u>

Clark County, Nevada
 Capital Projects Funds
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended June 30, 2014
 (With comparative actual for the fiscal year ended June 30, 2013)

Moapa Town Capital Construction	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Interest	\$ 1,325	\$ 4,819	\$ 3,494	\$ 989
Total revenues	1,325	4,819	3,494	989
Other financing sources				
Transfers from other funds	26,987	26,987	-	41,597
Total revenues and other financing sources	28,312	31,806	3,494	42,586
Expenditures				
Services and supplies	414,972	-	(414,972)	145
Capital outlay	32,000	152,773	120,773	20,131
Total expenditures	446,972	152,773	(294,199)	20,276
Net change in fund balance	(418,660)	(120,967)	297,693	22,310
Fund balance				
Beginning of year	418,660	456,727	38,067	434,417
End of year	\$ -	\$ 335,760	\$ 335,760	\$ 456,727

Searchlight Capital Construction	Final Budget	2014 Actual	Variance	2013 Actual
Revenues				
Interest	\$ 200	\$ 2,790	\$ 2,590	\$ 508
Expenditures				
Services and supplies	259,353	-	(259,353)	45,728
Total expenditures	259,353	-	(259,353)	45,728
Net change in fund balance	(259,153)	2,790	261,943	(45,220)
Fund balance				
Beginning of year	259,153	259,533	380	304,753
End of year	\$ -	\$ 262,323	\$ 262,323	\$ 259,533