

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 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 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.

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.

CAPITAL PROJECTS FUNDS

(Continued)

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, 2015
(With comparative totals for June 30, 2014)

	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	\$ 37,130,608	\$ 155,950,438	\$ 69,242,209	\$ -	\$ 38,126,926
With fiscal agent	-	-	-	-	-
Accounts receivable	-	2,476	-	-	-
Interest receivable	62,917	264,256	117,330	-	64,606
Due from other funds	-	23,515,829	-	-	1,249,848
Due from other governmental units	-	182,058	1,039,241	-	-
	<u>-</u>	<u>182,058</u>	<u>1,039,241</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 37,193,525</u>	<u>\$ 179,915,057</u>	<u>\$ 70,398,780</u>	<u>\$ -</u>	<u>\$ 39,441,380</u>
Liabilities					
Accounts payable	\$ 910,941	\$ 1,407,742	\$ 106,932	\$ -	\$ 4,618,910
Accrued payroll	-	102,160	-	-	-
Due to other funds	-	57,149	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>910,941</u>	<u>1,567,051</u>	<u>106,932</u>	<u>-</u>	<u>4,618,910</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	21,547,371	97,092,458	11,328,175	-	13,897,586
Committed	-	36,243,649	-	-	13,009,889
Assigned	14,735,213	45,011,899	58,963,673	-	7,914,995
Total fund balances	<u>36,282,584</u>	<u>178,348,006</u>	<u>70,291,848</u>	<u>-</u>	<u>34,822,470</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 37,193,525</u>	<u>\$ 179,915,057</u>	<u>\$ 70,398,780</u>	<u>\$ -</u>	<u>\$ 39,441,380</u>

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2015

(With comparative totals for June 30, 2014)

(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	\$ 96,048,463	\$ 719,807	\$ 31,025,701	\$ 168,942	\$ 248,422,976
With fiscal agent	-	-	-	-	-
Accounts receivable	41,702	-	7,909	-	-
Interest receivable	162,754	1,220	52,572	286	420,951
Due from other funds	30,087,385	-	-	-	48,261,482
Due from other governmental units	167,827	-	-	-	-
Total assets	\$ 126,508,131	\$ 721,027	\$ 31,086,182	\$ 169,228	\$ 297,105,409
Liabilities					
Accounts payable	\$ 2,495,097	\$ 13,933	\$ 613,624	\$ 8,825	\$ 2,694,615
Accrued payroll	-	-	-	-	-
Due to other funds	480,485	-	-	-	15,513,650
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	25,000
Total liabilities	2,975,582	13,933	613,624	8,825	18,233,265
Deferred Inflows of Resources					
Unavailable grant revenue	1,332	-	-	-	-
Fund balances					
Restricted	105,489,463	-	-	157,973	-
Committed	-	-	2,550,210	-	43,580,551
Assigned	18,041,754	707,094	27,922,348	2,430	235,291,593
Total fund balances	123,531,217	707,094	30,472,558	160,403	278,872,144
Total liabilities, deferred inflows of resources, and fund balances	\$ 126,508,131	\$ 721,027	\$ 31,086,182	\$ 169,228	\$ 297,105,409

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2015

(With comparative totals for June 30, 2014)

(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	\$ 22,054,666	\$ 54,929,499	\$ 11,183,478	\$ 3,855,942	\$ 3,642,647
With fiscal agent	-	-	7,758,039	-	-
Accounts receivable	-	15,038	-	-	-
Interest receivable	37,371	93,079	18,950	6,534	6,172
Due from other funds	-	5,820	-	-	-
Due from other governmental units	-	62,400	-	-	-
Total assets	\$ 22,092,037	\$ 55,105,836	\$ 18,960,467	\$ 3,862,476	\$ 3,648,819
Liabilities					
Accounts payable	\$ 762,608	\$ 6,621,614	\$ 276,000	\$ -	\$ -
Accrued payroll	21,671	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	17,247,860	-	-	-
Total liabilities	784,279	23,869,474	276,000	-	-
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Fund balances					
Restricted	-	-	13,345,124	-	-
Committed	5,037,276	6,872,310	-	-	-
Assigned	16,270,482	24,364,052	5,339,343	3,862,476	3,648,819
Total fund balances	21,307,758	31,236,362	18,684,467	3,862,476	3,648,819
Total liabilities, deferred inflows of resources, and fund balances	\$ 22,092,037	\$ 55,105,836	\$ 18,960,467	\$ 3,862,476	\$ 3,648,819

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2015

(With comparative totals for June 30, 2014)

(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	\$ 4,205,203	\$ 897,278	\$ 66,528,163	\$ 5,294,280	\$ 888,850
With fiscal agent	-	-	-	-	-
Accounts receivable	-	-	-	96,306	-
Interest receivable	7,126	1,520	112,731	8,971	1,506
Due from other funds	69,469	-	1,213,971	-	-
Due from other governmental units	-	-	1,347,712	10,324,334	-
	<u>-</u>	<u>-</u>	<u>1,347,712</u>	<u>10,324,334</u>	<u>-</u>
Total assets	<u>\$ 4,281,798</u>	<u>\$ 898,798</u>	<u>\$ 69,202,577</u>	<u>\$ 15,723,891</u>	<u>\$ 890,356</u>
Liabilities					
Accounts payable	\$ -	\$ -	\$ 695,712	\$ 13,700,227	\$ -
Accrued payroll	-	-	-	-	-
Due to other funds	55,969	-	12,895,317	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>55,969</u>	<u>-</u>	<u>13,591,029</u>	<u>13,700,227</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	316,314	4,953	-
	<u>-</u>	<u>-</u>	<u>316,314</u>	<u>4,953</u>	<u>-</u>
Fund balances					
Restricted	3,195,697	898,798	-	-	-
Committed	-	-	1,458,842	2,018,711	-
Assigned	1,030,132	-	53,836,392	-	890,356
Total fund balances	<u>4,225,829</u>	<u>898,798</u>	<u>55,295,234</u>	<u>2,018,711</u>	<u>890,356</u>
	<u>-</u>	<u>-</u>	<u>316,314</u>	<u>4,953</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,281,798</u>	<u>\$ 898,798</u>	<u>\$ 69,202,577</u>	<u>\$ 15,723,891</u>	<u>\$ 890,356</u>

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2015

(With comparative totals for June 30, 2014)

(Continued)

	Moapa Town Capital Construction	Searchlight Capital Construction	Totals	
			2015	2014
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 41,442	\$ 264,832	\$ 850,622,350	\$ 761,993,677
With fiscal agent	-	-	7,758,039	21,545,274
Accounts receivable	-	-	163,431	46,687
Interest receivable	70	449	1,441,371	1,226,570
Due from other funds	-	-	104,403,804	179,162,894
Due from other governmental units	-	-	13,123,572	37,818,947
	<u>-</u>	<u>-</u>	<u>13,123,572</u>	<u>37,818,947</u>
Total assets	<u>\$ 41,512</u>	<u>\$ 265,281</u>	<u>\$ 977,512,567</u>	<u>\$ 1,001,794,049</u>
Liabilities				
Accounts payable	\$ -	\$ -	\$ 34,926,780	\$ 48,478,604
Accrued payroll	-	-	123,831	46,613
Due to other funds	-	-	29,002,570	270,938
Due to other governmental units	-	-	-	1,432,936
Unearned revenue and other liabilities	-	-	17,272,860	17,298,206
Total liabilities	<u>-</u>	<u>-</u>	<u>81,326,041</u>	<u>67,527,297</u>
Deferred Inflows of Resources				
Unavailable grant revenue	-	-	322,599	201,459
	<u>-</u>	<u>-</u>	<u>322,599</u>	<u>201,459</u>
Fund balances				
Restricted	-	-	266,952,645	262,729,688
Committed	-	-	110,771,438	166,861,757
Assigned	41,512	265,281	518,139,844	504,473,848
Total fund balances	<u>41,512</u>	<u>265,281</u>	<u>895,863,927</u>	<u>934,065,293</u>
	<u>41,512</u>	<u>265,281</u>	<u>895,863,927</u>	<u>934,065,293</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 41,512</u>	<u>\$ 265,281</u>	<u>\$ 977,512,567</u>	<u>\$ 1,001,794,049</u>

Clark County, Nevada
Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2015
(With comparative totals for the fiscal year ended June 30, 2014)

	Recreation Capital Improvement	Master Transportation Plan Capital	Parks and Recreation Bond Improvements	Special Ad Valorem Transportation	Special Ad Valorem Capital Projects
Revenues					
Intergovernmental revenue	\$ -	\$ 182,059	\$ -	\$ -	\$ -
Charges for services	-	1,359,881	2,852,876	-	-
Interest	418,449	1,694,786	798,185	-	508,966
Other	86,928	-	5,368	-	-
Total revenues	<u>505,377</u>	<u>3,236,726</u>	<u>3,656,429</u>	<u>-</u>	<u>508,966</u>
Expenditures					
Salaries and wages	-	1,316,977	-	-	-
Employee benefits	-	554,540	-	-	-
Services and supplies	-	2,474,115	6,426,877	-	-
Capital outlay	1,679,364	2,857,498	412,925	-	30,356,707
Total expenditures	<u>1,679,364</u>	<u>7,203,130</u>	<u>6,839,802</u>	<u>-</u>	<u>30,356,707</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,173,987)</u>	<u>(3,966,404)</u>	<u>(3,183,373)</u>	<u>-</u>	<u>(29,847,741)</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	23,510,320	-	-	7,307,944
Transfers to other funds	-	-	-	-	(368,918)
Total other financing sources (uses)	<u>-</u>	<u>23,510,320</u>	<u>-</u>	<u>-</u>	<u>6,939,026</u>
Net change in fund balances	<u>(1,173,987)</u>	<u>19,543,916</u>	<u>(3,183,373)</u>	<u>-</u>	<u>(22,908,715)</u>
Fund Balances					
Beginning of year	<u>37,456,571</u>	<u>158,804,090</u>	<u>73,475,221</u>	<u>-</u>	<u>57,731,185</u>
End of year	<u>\$ 36,282,584</u>	<u>\$ 178,348,006</u>	<u>\$ 70,291,848</u>	<u>\$ -</u>	<u>\$ 34,822,470</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, 2015
 (With comparative totals for the fiscal year ended June 30, 2014)

(Continued)

	Master Transportation Room Tax Improvements	LVMPD Capital Improvements	Fire Service Capital	Fort Mohave Valley Development Capital Improvements	County Capital Projects
Revenues					
Intergovernmental revenue	\$ 3,307,514	\$ -	\$ -	\$ -	\$ -
Charges for services	3,861	-	-	-	222,397
Interest	1,091,389	7,992	372,109	2,129	2,447,448
Other	6,000	94,477	717,800	-	13,707
Total revenues	<u>4,408,764</u>	<u>102,469</u>	<u>1,089,909</u>	<u>2,129</u>	<u>2,683,552</u>
Expenditures					
Salaries and wages	-	-	-	-	-
Employee benefits	-	-	-	-	-
Services and supplies	5,038,778	64,522	535,198	-	1,785,769
Capital outlay	10,574,760	-	6,126,982	63,276	11,325,221
Total expenditures	<u>15,613,538</u>	<u>64,522</u>	<u>6,662,180</u>	<u>63,276</u>	<u>13,110,990</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,204,774)</u>	<u>37,947</u>	<u>(5,572,271)</u>	<u>(61,147)</u>	<u>(10,427,438)</u>
Other Financing Sources (Uses)					
Transfers from other funds	30,078,598	-	-	-	44,902,194
Transfers to other funds	(1,044,192)	-	(64,134)	-	(34,908,427)
Total other financing sources (uses)	<u>29,034,406</u>	<u>-</u>	<u>(64,134)</u>	<u>-</u>	<u>9,993,767</u>
Net change in fund balances	17,829,632	37,947	(5,636,405)	(61,147)	(433,671)
Fund Balances					
Beginning 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>
End of year	<u>\$ 123,531,217</u>	<u>\$ 707,094</u>	<u>\$ 30,472,558</u>	<u>\$ 160,403</u>	<u>\$ 278,872,144</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, 2015
 (With comparative totals for the fiscal year ended June 30, 2014)

(Continued)

	Information Technology Capital Projects	Public Works Capital Improvements	Summerlin Capital Construction	Mountain's Edge Capital Construction	Southern Highlands Capital Construction
Revenues					
Intergovernmental revenue	\$ 346,653	\$ -	\$ -	\$ -	\$ -
Charges for services	-	3,416,452	150,000	-	-
Interest	251,400	677,760	128,613	43,069	41,245
Other	-	183,454	-	-	-
Total revenues	<u>598,053</u>	<u>4,277,666</u>	<u>278,613</u>	<u>43,069</u>	<u>41,245</u>
Expenditures					
Salaries and wages	24,631	-	-	-	-
Employee benefits	3,476	-	-	-	-
Services and supplies	3,570,972	1,207,651	-	-	-
Capital outlay	5,312,112	36,795,322	331,649	-	142,946
Total expenditures	<u>8,911,191</u>	<u>38,002,973</u>	<u>331,649</u>	<u>-</u>	<u>142,946</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,313,138)</u>	<u>(33,725,307)</u>	<u>(53,036)</u>	<u>43,069</u>	<u>(101,701)</u>
Other Financing Sources (Uses)					
Transfers from other funds	11,084,585	-	-	-	-
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>11,084,585</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,771,447	(33,725,307)	(53,036)	43,069	(101,701)
Fund Balances					
Beginning 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>
End of year	<u>\$ 21,307,758</u>	<u>\$ 31,236,362</u>	<u>\$ 18,684,467</u>	<u>\$ 3,862,476</u>	<u>\$ 3,648,819</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, 2015
 (With comparative totals for the fiscal year ended June 30, 2014)

(Continued)

	Special Assessment Capital Construction	Extraordinary Capital Maintenance	SNPLMA Capital Construction	Public Works Regional Improvements	Laughlin Capital Acquisition
Revenues					
Intergovernmental revenue	\$ -	\$ -	\$ 3,089,192	\$ 82,754,257	\$ -
Charges for services	-	-	1,332	143,203	-
Interest	47,926	10,027	748,487	83,609	9,928
Other	-	-	-	-	-
Total revenues	<u>47,926</u>	<u>10,027</u>	<u>3,839,011</u>	<u>82,981,069</u>	<u>9,928</u>
Expenditures					
Salaries and wages	-	-	-	-	-
Employee benefits	-	-	-	-	-
Services and supplies	-	-	588,880	2,128,063	-
Capital outlay	276,000	-	2,032,308	79,908,509	-
Total expenditures	<u>276,000</u>	<u>-</u>	<u>2,621,188</u>	<u>82,036,572</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(228,074)</u>	<u>10,027</u>	<u>1,217,823</u>	<u>944,497</u>	<u>9,928</u>
Other Financing Sources (Uses)					
Transfers from other funds	82,371	-	-	-	-
Transfers to other funds	-	-	(12,895,317)	-	-
Total other financing sources (uses)	<u>82,371</u>	<u>-</u>	<u>(12,895,317)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(145,703)	10,027	(11,677,494)	944,497	9,928
Fund Balances					
Beginning 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>
End of year	<u>\$ 4,225,829</u>	<u>\$ 898,798</u>	<u>\$ 55,295,234</u>	<u>\$ 2,018,711</u>	<u>\$ 890,356</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, 2015
 (With comparative totals for the fiscal year ended June 30, 2014)

(Continued)

	Moapa Town Capital Construction	Searchlight Capital Construction	Totals	
			2015	2014
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ 89,679,675	\$ 86,406,833
Charges for services	-	-	8,150,002	47,673,425
Interest	1,028	2,958	9,387,503	8,726,939
Other	-	-	1,107,734	15,950,525
Total revenues	<u>1,028</u>	<u>2,958</u>	<u>108,324,914</u>	<u>158,757,722</u>
Expenditures				
Salaries and wages	-	-	1,341,608	1,871,681
Employee benefits	-	-	558,016	691,614
Services and supplies	-	-	23,820,825	23,229,593
Capital outlay	311,127	-	188,506,706	186,677,298
Total expenditures	<u>311,127</u>	<u>-</u>	<u>214,227,155</u>	<u>212,470,186</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(310,099)</u>	<u>2,958</u>	<u>(105,902,241)</u>	<u>(53,712,464)</u>
Other Financing Sources (Uses)				
Transfers from other funds	15,851	-	116,981,863	149,229,067
Transfers to other funds	-	-	(49,280,988)	(49,119,287)
Total other financing sources (uses)	<u>15,851</u>	<u>-</u>	<u>67,700,875</u>	<u>100,109,780</u>
Net change in fund balances	(294,248)	2,958	(38,201,366)	46,397,316
Fund Balances				
Beginning of year	<u>335,760</u>	<u>262,323</u>	<u>934,065,293</u>	<u>887,667,977</u>
End of year	<u>\$ 41,512</u>	<u>\$ 265,281</u>	<u>\$ 895,863,927</u>	<u>\$ 934,065,293</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, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

Recreation Capital Improvement	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Interest	\$ 73,627	\$ 418,449	\$ 344,822	\$ 356,856
Other	-	86,928	86,928	-
Total revenues	73,627	505,377	431,750	356,856
Other financing sources				
Transfers from other funds	13,194,226	-	(13,194,226)	1,138,708
Total revenues and other financing sources	13,267,853	505,377	(12,762,476)	1,495,564
Expenditures				
Services and supplies	4,922,902	-	(4,922,902)	3,470
Capital outlay	43,926,574	1,679,364	(42,247,210)	733,283
Total expenditures	48,849,476	1,679,364	(47,170,112)	736,753
Net change in fund balance	(35,581,623)	(1,173,987)	34,407,636	758,811
Fund balance				
Beginning of year	35,581,623	37,456,571	1,874,948	36,697,760
End of year	\$ -	\$ 36,282,584	\$ 36,282,584	\$ 37,456,571

Master Transportation Plan Capital	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Intergovernmental revenue	\$ -	\$ 182,059	\$ 182,059	\$ 5,685,223
Charges for services	500,000	1,359,881	859,881	989,757
Interest	319,546	1,694,786	1,375,240	1,606,734
Total revenues	819,546	3,236,726	2,417,180	8,281,714
Other financing sources				
Transfers from other funds	19,812,208	23,510,320	3,698,112	22,790,682
Total revenues and other financing sources	20,631,754	26,747,046	6,115,292	31,072,396
Expenditures				
Salaries and wages	1,829,524	1,316,977	(512,547)	1,575,020
Employee benefits	860,075	554,540	(305,535)	689,804
Services and supplies	6,243,097	2,474,115	(3,768,982)	2,136,401
Capital outlay	161,908,802	2,857,498	(159,051,304)	40,415,135
Total expenditures	170,841,498	7,203,130	(163,638,368)	44,816,360
Net change in fund balance	(150,209,744)	19,543,916	169,753,660	(13,743,964)
Fund balance				
Beginning of year	150,209,744	158,804,090	8,594,346	172,548,054
End of year	\$ -	\$ 178,348,006	\$ 178,348,006	\$ 158,804,090

Parks and Recreation Bond Improvements	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Charges for services	\$ 2,250,000	\$ 2,852,876	\$ 602,876	\$ 2,442,592
Interest	156,191	798,185	641,994	766,651
Other	-	5,368	5,368	1,020
Total revenues	2,406,191	3,656,429	1,250,238	3,210,263
Expenditures				
Services and supplies	7,730,533	6,426,877	(1,303,656)	73,689
Capital outlay	67,288,202	412,925	(66,875,277)	1,132,295
Total expenditures	75,018,735	6,839,802	(68,178,933)	1,205,984
Net change in fund balance	(72,612,544)	(3,183,373)	69,429,171	2,004,279
Fund balance				
Beginning of year	72,612,544	73,475,221	862,677	71,470,942
End of year	\$ -	\$ 70,291,848	\$ 70,291,848	\$ 73,475,221

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, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

Special Ad Valorem Transportation	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Interest	\$ -	\$ -	\$ -	\$ 2
Expenditures				
Services and supplies	-	-	-	417
Net change in fund balance	-	-	-	(415)
Fund balance				
Beginning of year	-	-	-	415
End of year	\$ -	\$ -	\$ -	\$ -

Special Ad Valorem Capital Projects	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Charges for services	\$ -	\$ -	\$ -	\$ 111,493
Interest	194,400	508,966	314,566	664,751
Other	-	-	-	2,311
Total revenues	194,400	508,966	314,566	778,555
Other financing sources				
Transfers from other funds	7,292,888	7,307,944	15,056	7,064,962
Total revenues and other financing sources	7,487,288	7,816,910	329,622	7,843,517
Expenditures				
Capital outlay	66,239,686	30,356,707	(35,882,979)	12,021,417
Other financing uses				
Transfers to other funds	400,000	368,918	(31,082)	464,758
Total expenditures and other financing uses	66,639,686	30,725,625	(35,914,061)	12,486,175
Net change in fund balance	(59,152,398)	(22,908,715)	36,243,683	(4,642,658)
Fund balance				
Beginning of year	59,152,398	57,731,185	(1,421,213)	62,373,843
End of year	\$ -	\$ 34,822,470	\$ 34,822,470	\$ 57,731,185

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, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

Master Transportation Room Tax Improvements	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Intergovernmental revenue	\$ 5,626,703	\$ 3,307,514	\$ (2,319,189)	\$ 1,167,775
Charges for services	50,000	3,861	(46,139)	(9,827)
Interest	176,830	1,091,389	914,559	847,984
Other	-	6,000	6,000	6,000
Total revenues	5,853,533	4,408,764	(1,444,769)	2,011,932
Other financing sources				
Transfers from other funds	23,075,000	30,078,598	7,003,598	23,500,000
Total revenues and other financing sources	28,928,533	34,487,362	5,558,829	25,511,932
Expenditures				
Services and supplies	8,665,794	5,038,778	(3,627,016)	2,929,453
Capital outlay	119,083,763	10,574,760	(108,509,003)	2,911,753
Total expenditures	127,749,557	15,613,538	(112,136,019)	5,841,206
Other financing uses				
Transfers to other funds	1,044,192	1,044,192	-	1,013,779
Total expenditures and other financing uses	128,793,749	16,657,730	(112,136,019)	6,854,985
Net change in fund balance	(99,865,216)	17,829,632	117,694,848	18,656,947
Fund balance				
Beginning of year	99,865,216	105,701,585	5,836,369	87,044,638
End of year	\$ -	\$ 123,531,217	\$ 123,531,217	\$ 105,701,585

LVMPD Capital Improvements	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Charges for services	\$ -	\$ -	\$ -	\$ 79,771
Interest	5,700	7,992	2,292	82,860
Other	10,200	94,477	84,277	31,168
Total revenues	15,900	102,469	86,569	193,799
Expenditures				
Services and supplies	299,891	64,522	(235,369)	-
Capital outlay	293,269	-	(293,269)	1,449
Total expenditures	593,160	64,522	(528,638)	1,449
Other financing uses				
Transfers to other funds	-	-	-	10,574,425
Total expenditures and other financing uses	593,160	64,522	(528,638)	10,575,874
Net change in fund balance	(577,260)	37,947	615,207	(10,382,075)
Fund balance				
Beginning of year	577,260	669,147	91,887	11,051,222
End of year	\$ -	\$ 707,094	\$ 707,094	\$ 669,147

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, 2015
 (With comparative actual for the fiscal year ended June 30, 2014)

Fire Service Capital	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 35,406
Charges for services	-	-	-	28,728
Interest	152,021	372,109	220,088	462,498
Other	18,500	717,800	699,300	201,492
Total revenues	<u>170,521</u>	<u>1,089,909</u>	<u>919,388</u>	<u>728,124</u>
Expenditures				
Services and supplies	2,715,817	535,198	(2,180,619)	1,163,585
Capital outlay	33,838,383	6,126,982	(27,711,401)	4,859,652
Total expenditures	<u>36,554,200</u>	<u>6,662,180</u>	<u>(29,892,020)</u>	<u>6,023,237</u>
Other financing uses				
Transfers to other funds	64,134	64,134	-	10,000,000
Total expenditures and other financing uses	<u>36,618,334</u>	<u>6,726,314</u>	<u>(29,892,020)</u>	<u>16,023,237</u>
Net change in fund balance	(36,447,813)	(5,636,405)	30,811,408	(15,295,113)
Fund balance				
Beginning of year	<u>36,447,813</u>	<u>36,108,963</u>	<u>(338,850)</u>	<u>51,404,076</u>
End of year	<u>\$ -</u>	<u>\$ 30,472,558</u>	<u>\$ 30,472,558</u>	<u>\$ 36,108,963</u>

Fort Mohave Valley Development Capital Improvements	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Interest	\$ 54,000	\$ 2,129	\$ (51,871)	\$ 301
Other financing sources				
Transfers from other funds	9,759,910	-	(9,759,910)	225,000
Total revenues and other financing sources	<u>9,813,910</u>	<u>2,129</u>	<u>(9,811,781)</u>	<u>225,301</u>
Expenditures				
Capital outlay	<u>9,813,910</u>	<u>63,276</u>	<u>(9,750,634)</u>	<u>3,751</u>
Net change in fund balance	-	(61,147)	(61,147)	221,550
Fund balance				
Beginning of year	<u>-</u>	<u>221,550</u>	<u>221,550</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ 160,403</u>	<u>\$ 160,403</u>	<u>\$ 221,550</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, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

County Capital Projects	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 187,560
Charges for services	-	222,397	222,397	426,269
Interest	1,926,000	2,447,448	521,448	2,054,438
Other	-	13,707	13,707	15,565,924
Total revenues	1,926,000	2,683,552	757,552	18,234,191
Other financing sources				
Transfers from other funds	2,314,876	44,902,194	42,587,318	86,102,728
Total revenues and other financing sources	4,240,876	47,585,746	43,344,870	104,336,919
Expenditures				
Services and supplies	19,169,451	1,785,769	(17,383,682)	6,803,375
Capital outlay	226,712,918	11,325,221	(215,387,697)	23,930,016
Total expenditures	245,882,369	13,110,990	(232,771,379)	30,733,391
Other financing uses				
Transfers to other funds	37,030,992	34,908,427	(2,122,565)	9,652,045
Total expenditures and other financing uses	282,913,361	48,019,417	(234,893,944)	40,385,436
Net change in fund balance	(278,672,485)	(433,671)	278,238,814	63,951,483
Fund balance				
Beginning of year	278,672,485	279,305,815	633,330	215,354,332
End of year	\$ -	\$ 278,872,144	\$ 278,872,144	\$ 279,305,815

Information Technology Capital Projects	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Intergovernmental revenue	\$ -	\$ 346,653	\$ 346,653	\$ 29,123
Interest	46,214	251,400	205,186	219,271
Total revenues	46,214	598,053	551,839	248,394
Other financing sources				
Transfers from other funds	2,000,000	11,084,585	9,084,585	8,350,000
Total revenues and other financing sources	2,046,214	11,682,638	9,636,424	8,598,394
Expenditures				
Salaries and wages	425,780	24,631	(401,149)	296,661
Employee benefits	6,963	3,476	(3,487)	1,810
Services and supplies	7,541,793	3,570,972	(3,970,821)	7,361,209
Capital outlay	13,920,148	5,312,112	(8,608,036)	1,977,692
Total expenditures	21,894,684	8,911,191	(12,983,493)	9,637,372
Net change in fund balance	(19,848,470)	2,771,447	22,619,917	(1,038,978)
Fund balance				
Beginning of year	19,848,470	18,536,311	(1,312,159)	19,575,289
End of year	\$ -	\$ 21,307,758	\$ 21,307,758	\$ 18,536,311

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, 2015
 (With comparative actual for the fiscal year ended June 30, 2014)

Public Works Capital Improvements	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 18,972
Charges for services	49,952,833	3,416,452	(46,536,381)	43,597,601
Interest	126,900	677,760	550,860	616,107
Other	45,000	183,454	138,454	42,610
Total revenues	<u>50,124,733</u>	<u>4,277,666</u>	<u>(45,847,067)</u>	<u>44,275,290</u>
Expenditures				
Services and supplies	1,205,644	1,207,651	2,007	5,955
Capital outlay	72,475,801	36,795,322	(35,680,479)	21,356,496
Total expenditures	<u>73,681,445</u>	<u>38,002,973</u>	<u>(35,678,472)</u>	<u>21,362,451</u>
Net change in fund balance	(23,556,712)	(33,725,307)	(10,168,595)	22,912,839
Fund balance				
Beginning of year	<u>23,556,712</u>	<u>64,961,669</u>	<u>41,404,957</u>	<u>42,048,830</u>
End of year	<u>\$ -</u>	<u>\$ 31,236,362</u>	<u>\$ 31,236,362</u>	<u>\$ 64,961,669</u>

Summerlin Capital Construction	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Charges for services	\$ -	\$ 150,000	\$ 150,000	\$ -
Interest	21,312	128,613	107,301	112,134
Total revenues	<u>21,312</u>	<u>278,613</u>	<u>257,301</u>	<u>112,134</u>
Expenditures				
Capital outlay	<u>18,439,870</u>	<u>331,649</u>	<u>(18,108,221)</u>	<u>564</u>
Net change in fund balance	(18,418,558)	(53,036)	18,365,522	111,570
Fund balance				
Beginning of year	<u>18,418,558</u>	<u>18,737,503</u>	<u>318,945</u>	<u>18,625,933</u>
End of year	<u>\$ -</u>	<u>\$ 18,684,467</u>	<u>\$ 18,684,467</u>	<u>\$ 18,737,503</u>

Mountain's Edge Capital Construction	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Interest	\$ 8,314	\$ 43,069	\$ 34,755	\$ 40,625
Expenditures				
Capital outlay	<u>3,303,724</u>	<u>-</u>	<u>(3,303,724)</u>	<u>-</u>
Net change in fund balance	(3,295,410)	43,069	3,338,479	40,625
Fund balance				
Beginning of year	<u>3,295,410</u>	<u>3,819,407</u>	<u>523,997</u>	<u>3,778,782</u>
End of year	<u>\$ -</u>	<u>\$ 3,862,476</u>	<u>\$ 3,862,476</u>	<u>\$ 3,819,407</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, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

Southern Highlands Capital Construction	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Interest	\$ 8,164	\$ 41,245	\$ 33,081	\$ 39,893
Expenditures				
Capital outlay	3,435,119	142,946	(3,292,173)	-
Net change in fund balance	(3,426,955)	(101,701)	3,325,254	39,893
Fund balance				
Beginning of year	3,426,955	3,750,520	323,565	3,710,627
End of year	\$ -	\$ 3,648,819	\$ 3,648,819	\$ 3,750,520

Special Assessment Capital Construction	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Interest	\$ 10,570	\$ 47,926	\$ 37,356	\$ 83,440
Other	-	-	-	100,000
Total revenues	10,570	47,926	37,356	183,440
Other financing sources				
Transfers from other funds	1,013,500	82,371	(931,129)	30,000
Total revenues and other financing sources	1,024,070	130,297	(893,773)	213,440
Expenditures				
Services and supplies	10,000	-	(10,000)	12,964
Capital outlay	4,289,075	276,000	(4,013,075)	62,809
Total expenditures	4,299,075	276,000	(4,023,075)	75,773
Other financing uses				
Transfers to other funds	1,000,000	-	(1,000,000)	17,414,280
Total expenditures and other financing uses	5,299,075	276,000	(5,023,075)	17,490,053
Net change in fund balance	(4,275,005)	(145,703)	4,129,302	(17,276,613)
Fund balance				
Beginning of year	4,275,005	4,371,532	96,527	21,648,145
End of year	\$ -	\$ 4,225,829	\$ 4,225,829	\$ 4,371,532

Extraordinary Capital Maintenance	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Interest	\$ 8,000	\$ 10,027	\$ 2,027	\$ 9,577
Expenditures				
Services and supplies	832,189	-	(832,189)	-
Capital outlay	-	-	-	13,955
Total expenditures	832,189	-	(832,189)	13,955
Net change in fund balance	(824,189)	10,027	834,216	(4,378)
Fund balance				
Beginning of year	824,189	888,771	64,582	893,149
End of year	\$ -	\$ 898,798	\$ 898,798	\$ 888,771

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, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

SNPLMA Capital Construction	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Intergovernmental revenue	\$ 2,700,000	\$ 3,089,192	\$ 389,192	\$ 11,519,568
Charges for services	-	1,332	1,332	-
Interest	145,130	748,487	603,357	709,979
Total revenues	<u>2,845,130</u>	<u>3,839,011</u>	<u>993,881</u>	<u>12,229,547</u>
Expenditures				
Services and supplies	925,000	588,880	(336,120)	391,704
Capital outlay	54,883,175	2,032,308	(52,850,867)	11,457,528
Total expenditures	<u>55,808,175</u>	<u>2,621,188</u>	<u>(53,186,987)</u>	<u>11,849,232</u>
Other financing uses				
Transfers to other funds	12,895,317	12,895,317	-	-
Total expenditures and other financing uses	<u>68,703,492</u>	<u>15,516,505</u>	<u>(53,186,987)</u>	<u>11,849,232</u>
Net change in fund balance	(65,858,362)	(11,677,494)	54,180,868	380,315
Fund balance				
Beginning of year	<u>65,858,362</u>	<u>66,972,728</u>	<u>1,114,366</u>	<u>66,592,413</u>
End of year	<u>\$ -</u>	<u>\$ 55,295,234</u>	<u>\$ 55,295,234</u>	<u>\$ 66,972,728</u>

Public Works Regional Improvements	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Intergovernmental revenue	\$ 172,943,327	\$ 82,754,257	\$ (90,189,070)	\$ 67,763,206
Charges for services	-	143,203	143,203	7,041
Interest	5,104	83,609	78,505	34,963
Total revenues	<u>172,948,431</u>	<u>82,981,069</u>	<u>(89,967,362)</u>	<u>67,805,210</u>
Expenditures				
Services and supplies	11,198,551	2,128,063	(9,070,488)	2,341,881
Capital outlay	168,423,558	79,908,509	(88,515,049)	65,544,536
Total expenditures	<u>179,622,109</u>	<u>82,036,572</u>	<u>(97,585,537)</u>	<u>67,886,417</u>
Net change in fund balance	(6,673,678)	944,497	7,618,175	(81,207)
Fund balance				
Beginning of year	<u>6,673,678</u>	<u>1,074,214</u>	<u>(5,599,464)</u>	<u>1,155,421</u>
End of year	<u>\$ -</u>	<u>\$ 2,018,711</u>	<u>\$ 2,018,711</u>	<u>\$ 1,074,214</u>

Laughlin Capital Acquisition	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Interest	\$ 2,155	\$ 9,928	\$ 7,773	\$ 10,266
Expenditures				
Services and supplies	882,110	-	(882,110)	5,490
Capital outlay	-	-	-	102,194
Total expenditures	<u>882,110</u>	<u>-</u>	<u>(882,110)</u>	<u>107,684</u>
Net change in fund balance	(879,955)	9,928	889,883	(97,418)
Fund balance				
Beginning of year	<u>879,955</u>	<u>880,428</u>	<u>473</u>	<u>977,846</u>
End of year	<u>\$ -</u>	<u>\$ 890,356</u>	<u>\$ 890,356</u>	<u>\$ 880,428</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, 2015
 (With comparative actual for the fiscal year ended June 30, 2014)

Moapa Town Capital Construction	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Interest	\$ 1,460	\$ 1,028	\$ (432)	\$ 4,819
Other financing sources				
Transfers from other funds	15,851	15,851	-	26,987
Total revenues and other financing sources	17,311	16,879	(432)	31,806
Expenditures				
Services and supplies	64,525	-	(64,525)	-
Capital outlay	288,546	311,127	22,581	152,773
Total expenditures	353,071	311,127	(41,944)	152,773
Net change in fund balance	(335,760)	(294,248)	41,512	(120,967)
Fund balance				
Beginning of year	335,760	335,760	-	456,727
End of year	\$ -	\$ 41,512	\$ 41,512	\$ 335,760

Searchlight Capital Construction	Final Budget	2015 Actual	Variance	2014 Actual
Revenues				
Interest	\$ 845	\$ 2,958	\$ 2,113	\$ 2,790
Expenditures				
Services and supplies	257,063	-	(257,063)	-
Net change in fund balance	(256,218)	2,958	259,176	2,790
Fund balance				
Beginning of year	256,218	262,323	6,105	259,533
End of year	\$ -	\$ 265,281	\$ 265,281	\$ 262,323