

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 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.

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. The fund was closed in fiscal year 2019.

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2019
 (With comparative totals for June 30, 2018)

| | Recreation Capital Improvement | Master Transportation Plan Capital | Parks and Recreation Bond Improvements | Special Ad Valorem Capital Projects | Master Transportation Room Tax Improvements |
|---|--------------------------------------|--|---|---|--|
| Assets | | | | | |
| Cash and investments | | | | | |
| In custody of the County Treasurer | \$ 42,989,774 | \$ 143,666,620 | \$ 81,638,715 | \$ 10,566,489 | \$ 224,875,444 |
| With fiscal agent | - | - | 163,579,935 | - | 213,323,595 |
| Accounts receivable | - | 31,058 | - | - | 7,267 |
| Interest receivable | 238,351 | 796,538 | 452,634 | 58,584 | 1,246,790 |
| Due from other funds | 165,000 | 80,843,954 | - | 1,566,661 | 38,471,445 |
| Due from other governmental units | - | 221,729 | 814,576 | - | 126,855 |
| | <u>-</u> | <u>221,729</u> | <u>814,576</u> | <u>-</u> | <u>126,855</u> |
| Total assets | <u>\$ 43,393,125</u> | <u>\$ 225,559,899</u> | <u>\$ 246,485,860</u> | <u>\$ 12,191,734</u> | <u>\$ 478,051,396</u> |
| Liabilities | | | | | |
| Accounts payable | \$ 2,431,476 | \$ 10,097,808 | \$ 3,060,663 | \$ 239,797 | \$ 18,866,831 |
| Accrued payroll | - | 104,330 | - | - | - |
| Due to other funds | - | 302,408 | - | 78,333 | 14,361 |
| Short-term notes payable | - | - | - | - | - |
| Unearned revenue and other liabilities | - | - | - | 3 | - |
| Total liabilities | <u>2,431,476</u> | <u>10,504,546</u> | <u>3,060,663</u> | <u>318,133</u> | <u>18,881,192</u> |
| Deferred Inflows of Resources | | | | | |
| Unavailable grant revenue | - | 184,942 | - | - | - |
| Unavailable other revenue | - | - | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>184,942</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | | |
| Restricted | 26,980,727 | 163,186,520 | 181,211,160 | 8,342,456 | 432,384,276 |
| Committed | - | - | - | - | - |
| Assigned | 13,980,922 | 51,683,891 | 62,214,037 | 3,531,145 | 26,785,928 |
| Total fund balances | <u>40,961,649</u> | <u>214,870,411</u> | <u>243,425,197</u> | <u>11,873,601</u> | <u>459,170,204</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 43,393,125</u> | <u>\$ 225,559,899</u> | <u>\$ 246,485,860</u> | <u>\$ 12,191,734</u> | <u>\$ 478,051,396</u> |

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2019

(With comparative totals for June 30, 2018)

(Continued)

| | LVMPD Capital Improvement | Fire Service Capital | Fort Mohave Valley Development Capital Improvements | County Capital Projects | Information Technology Capital Projects |
|--|------------------------------|-------------------------|---|----------------------------|---|
| Assets | | | | | |
| Cash and investments | | | | | |
| In custody of the County Treasurer | \$ 766,186 | \$ 29,293,292 | \$ 1,754,558 | \$ 339,045,658 | \$ 49,787,687 |
| With fiscal agent | - | - | - | - | - |
| Accounts receivable | - | - | - | 2,524 | - |
| Interest receivable | 4,248 | 162,412 | 9,728 | 1,879,790 | 276,041 |
| Due from other funds | - | 3,917,150 | - | 5,710,137 | 7,424,114 |
| Due from other governmental units | - | 5,952,657 | - | 41,356 | - |
| Total assets | \$ 770,434 | \$ 39,325,511 | \$ 1,764,286 | \$ 346,679,465 | \$ 57,487,842 |
| Liabilities | | | | | |
| Accounts payable | \$ 149,600 | \$ 292,369 | \$ 189,048 | \$ 8,116,686 | \$ 3,777,837 |
| Accrued payroll | - | - | - | - | - |
| Due to other funds | - | - | - | 14,950,921 | - |
| Short-term notes payable | - | - | - | 9,783,316 | - |
| Unearned revenue and other liabilities | - | - | - | 24,678 | - |
| Total liabilities | 149,600 | 292,369 | 189,048 | 32,875,601 | 3,777,837 |
| Deferred Inflows of Resources | | | | | |
| Unavailable grant revenue | - | - | - | - | - |
| Unavailable other revenue | - | 3,238,228 | - | - | - |
| Total deferred inflows of resources | - | 3,238,228 | - | - | - |
| Fund balances | | | | | |
| Restricted | - | 1,338,107 | 1,384,181 | 410,145 | - |
| Committed | - | - | - | - | - |
| Assigned | 620,834 | 34,456,807 | 191,057 | 313,393,719 | 53,710,005 |
| Total fund balances | 620,834 | 35,794,914 | 1,575,238 | 313,803,864 | 53,710,005 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 770,434 | \$ 39,325,511 | \$ 1,764,286 | \$ 346,679,465 | \$ 57,487,842 |

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2019

(With comparative totals for June 30, 2018)

(Continued)

| | Public Works Capital Improvements | Summerlin Capital Construction | Mountain's Edge Capital Construction | Southern Highlands Capital Construction | Special Assessment Capital Construction |
|--|---|--------------------------------------|--|--|--|
| Assets | | | | | |
| Cash and investments | | | | | |
| In custody of the County Treasurer | \$ 67,642,297 | \$ 6,361,003 | \$ 3,142,685 | \$ 4,512 | \$ 4,488,708 |
| With fiscal agent | - | 5,833,657 | - | - | - |
| Accounts receivable | 192,392 | - | - | - | - |
| Interest receivable | 375,033 | 35,269 | 17,424 | 25 | 24,887 |
| Due from other funds | - | - | - | - | 25,500 |
| Due from other governmental units | - | - | - | - | - |
| Total assets | \$ 68,209,722 | \$ 12,229,929 | \$ 3,160,109 | \$ 4,537 | \$ 4,539,095 |
| Liabilities | | | | | |
| Accounts payable | \$ 793,495 | \$ 844,199 | \$ - | \$ 4,503 | \$ 436 |
| Accrued payroll | - | - | - | - | - |
| Due to other funds | 10,276 | - | - | - | 25,500 |
| Short-term notes payable | - | - | - | - | - |
| Unearned revenue and other liabilities | 17,431,111 | - | - | - | - |
| Total liabilities | 18,234,882 | 844,199 | - | 4,503 | 25,936 |
| Deferred Inflows of Resources | | | | | |
| Unavailable grant revenue | - | - | - | - | - |
| Unavailable other revenue | - | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - | - |
| Fund balances | | | | | |
| Restricted | - | 11,385,730 | 3,160,109 | - | 2,641,423 |
| Committed | - | - | - | - | - |
| Assigned | 49,974,840 | - | - | 34 | 1,871,736 |
| Total fund balances | 49,974,840 | 11,385,730 | 3,160,109 | 34 | 4,513,159 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 68,209,722 | \$ 12,229,929 | \$ 3,160,109 | \$ 4,537 | \$ 4,539,095 |

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2019

(With comparative totals for June 30, 2018)

(Continued)

| | SNPLMA Capital Construction | Public Works Regional Improvements | Laughlin Capital Acquisition | Moapa Town Capital Construction | Searchlight Capital Construction |
|---|-----------------------------------|--|---------------------------------|---------------------------------------|--|
| Assets | | | | | |
| Cash and investments | | | | | |
| In custody of the County Treasurer | \$ 12,069,263 | \$ 3,508,967 | \$ 798,845 | \$ 129,697 | \$ - |
| With fiscal agent | - | - | - | - | - |
| Accounts receivable | - | 40,142 | - | - | - |
| Interest receivable | 66,917 | 19,455 | 4,429 | 719 | - |
| Due from other funds | 2,559 | - | - | - | - |
| Due from other governmental units | 44,301 | 11,283,569 | - | - | - |
| | <u>44,301</u> | <u>11,283,569</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total assets | <u>\$ 12,183,040</u> | <u>\$ 14,852,133</u> | <u>\$ 803,274</u> | <u>\$ 130,416</u> | <u>\$ -</u> |
| Liabilities | | | | | |
| Accounts payable | \$ 108,074 | \$ 12,394,940 | \$ - | \$ - | \$ - |
| Accrued payroll | - | - | - | - | - |
| Due to other funds | - | - | - | - | - |
| Short-term notes payable | - | - | - | - | - |
| Unearned revenue and other liabilities | - | - | - | - | - |
| Total liabilities | <u>108,074</u> | <u>12,394,940</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Deferred Inflows of Resources | | | | | |
| Unavailable grant revenue | - | - | - | - | - |
| Unavailable other revenue | - | - | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances | | | | | |
| Restricted | - | - | - | 15,000 | - |
| Committed | - | - | - | - | - |
| Assigned | 12,074,966 | 2,457,193 | 803,274 | 115,416 | - |
| Total fund balances | <u>12,074,966</u> | <u>2,457,193</u> | <u>803,274</u> | <u>130,416</u> | <u>-</u> |
| | <u>\$ 12,183,040</u> | <u>\$ 14,852,133</u> | <u>\$ 803,274</u> | <u>\$ 130,416</u> | <u>\$ -</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 12,183,040</u> | <u>\$ 14,852,133</u> | <u>\$ 803,274</u> | <u>\$ 130,416</u> | <u>\$ -</u> |

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2019
 (With comparative totals for June 30, 2018)

(Continued)

| | Totals | |
|---|-------------------------|-------------------------|
| | 2019 | 2018 |
| Assets | | |
| Cash and investments | | |
| In custody of the County Treasurer | \$ 1,022,530,400 | \$ 870,305,204 |
| With fiscal agent | 382,737,187 | 5,833,656 |
| Accounts receivable | 273,383 | 65,492 |
| Interest receivable | 5,669,274 | 2,842,021 |
| Due from other funds | 138,126,520 | 120,710,475 |
| Due from other governmental units | 18,485,043 | 4,329,068 |
| | <u>18,485,043</u> | <u>4,329,068</u> |
| Total assets | <u>\$ 1,567,821,807</u> | <u>\$ 1,004,085,916</u> |
| Liabilities | | |
| Accounts payable | \$ 61,367,762 | \$ 34,086,427 |
| Accrued payroll | 104,330 | 105,481 |
| Due to other funds | 15,381,799 | 111,277 |
| Short-term notes payable | 9,783,316 | - |
| Unearned revenue and other liabilities | 17,455,792 | 17,384,237 |
| | <u>17,455,792</u> | <u>17,384,237</u> |
| Total liabilities | <u>104,092,999</u> | <u>51,687,422</u> |
| Deferred Inflows of Resources | | |
| Unavailable grant revenue | 184,942 | 1,137,403 |
| Unavailable other revenue | 3,238,228 | - |
| | <u>3,238,228</u> | <u>-</u> |
| Total deferred inflows of resources | <u>3,423,170</u> | <u>1,137,403</u> |
| Fund balances | | |
| Restricted | 832,439,834 | 346,752,147 |
| Committed | - | 38,464,372 |
| Assigned | 627,865,804 | 566,044,572 |
| | <u>627,865,804</u> | <u>566,044,572</u> |
| Total fund balances | <u>1,460,305,638</u> | <u>951,261,091</u> |
| | | |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 1,567,821,807</u> | <u>\$ 1,004,085,916</u> |

Clark County, Nevada
 Capital Projects Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance
 For the Fiscal Year Ended June 30, 2019
 (With comparative totals for the fiscal year ended June 30, 2018)

| | Recreation Capital Improvement | Master Transportation Plan Capital | Parks and Recreation Bond Improvements | Special Ad Valorem Capital Projects | Master Transportation Room Tax Improvements |
|--|--------------------------------------|--|---|---|--|
| Revenues | | | | | |
| Special assessments | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental revenue | - | 670,411 | - | - | 2,532,809 |
| Charges for services | - | 2,807,362 | 3,027,626 | - | 506,176 |
| Interest | 1,791,468 | 5,972,020 | 5,828,643 | 239,845 | 11,076,399 |
| Other | - | 100,337 | - | - | 6,000 |
| Total revenues | <u>1,791,468</u> | <u>9,550,130</u> | <u>8,856,269</u> | <u>239,845</u> | <u>14,121,384</u> |
| Expenditures | | | | | |
| Salaries and wages | - | 2,290,173 | - | - | - |
| Employee benefits | - | 955,517 | - | - | - |
| Services and supplies | 304,152 | 2,288,735 | 98,101 | - | 7,051,492 |
| Capital outlay | 10,104,426 | 55,512,176 | 7,125,961 | - | 51,087,804 |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Bond issuance costs | - | - | 547,297 | - | 1,184,126 |
| Total expenditures | <u>10,408,578</u> | <u>61,046,601</u> | <u>7,771,359</u> | <u>-</u> | <u>59,323,422</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(8,617,110)</u> | <u>(51,496,471)</u> | <u>1,084,910</u> | <u>239,845</u> | <u>(45,202,038)</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers from other funds | 7,191,596 | 80,830,068 | - | 8,781,533 | 38,471,445 |
| Transfers to other funds | - | (95,200) | - | (439,077) | (1,693,359) |
| Bonds and loans issued | - | - | 150,000,000 | - | 272,565,000 |
| Premium on bonds issued | - | - | 16,409,119 | - | 28,651,997 |
| Total other financing sources (uses) | <u>7,191,596</u> | <u>80,734,868</u> | <u>166,409,119</u> | <u>8,342,456</u> | <u>337,995,083</u> |
| Net change in fund balances | (1,425,514) | 29,238,397 | 167,494,029 | 8,582,301 | 292,793,045 |
| Fund Balances | | | | | |
| Beginning of year | <u>42,387,163</u> | <u>185,632,014</u> | <u>75,931,168</u> | <u>3,291,300</u> | <u>166,377,159</u> |
| End of year | <u>\$ 40,961,649</u> | <u>\$ 214,870,411</u> | <u>\$ 243,425,197</u> | <u>\$ 11,873,601</u> | <u>\$ 459,170,204</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, 2019
 (With comparative totals for the fiscal year ended June 30, 2018)

(Continued)

| | LVMPD Capital Improvements | Fire Service Capital | Fort Mohave Valley Development Capital Improvements | County Capital Projects | Information Technology Capital Projects |
|--|-------------------------------|-------------------------|---|----------------------------|---|
| Revenues | | | | | |
| Special assessments | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental revenue | - | 5,340,738 | - | - | - |
| Charges for services | - | - | - | 108,426 | - |
| Interest | 30,881 | 1,127,058 | 80,849 | 13,054,368 | 2,001,618 |
| Other | 13,954 | 1,861,326 | - | 242,352 | 7,847 |
| Total revenues | <u>44,835</u> | <u>8,329,122</u> | <u>80,849</u> | <u>13,405,146</u> | <u>2,009,465</u> |
| Expenditures | | | | | |
| Salaries and wages | - | - | - | - | 39,122 |
| Employee benefits | - | - | - | - | 1,828 |
| Services and supplies | - | 2,453,684 | 1,685,000 | 11,840,880 | 15,154,465 |
| Capital outlay | 150,000 | 242,673 | 391,395 | 96,883,055 | 3,582,822 |
| Principal | - | - | - | 182,619,483 | - |
| Interest | - | - | - | 12,116,331 | - |
| Bond issuance costs | - | - | - | 368,142 | - |
| Total expenditures | <u>150,000</u> | <u>2,696,357</u> | <u>2,076,395</u> | <u>303,827,891</u> | <u>18,778,237</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(105,165)</u> | <u>5,632,765</u> | <u>(1,995,546)</u> | <u>(290,422,745)</u> | <u>(16,768,772)</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers from other funds | - | 4,034,464 | 1,700,000 | 75,911,510 | 32,783,940 |
| Transfers to other funds | - | - | - | (41,195,609) | - |
| Bonds and loans issued | - | - | - | 235,913,750 | - |
| Premium on bonds issued | - | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>4,034,464</u> | <u>1,700,000</u> | <u>270,629,651</u> | <u>32,783,940</u> |
| Net change in fund balances | (105,165) | 9,667,229 | (295,546) | (19,793,094) | 16,015,168 |
| Fund Balances | | | | | |
| Beginning of year | <u>725,999</u> | <u>26,127,685</u> | <u>1,870,784</u> | <u>333,596,958</u> | <u>37,694,837</u> |
| End of year | <u>\$ 620,834</u> | <u>\$ 35,794,914</u> | <u>\$ 1,575,238</u> | <u>\$ 313,803,864</u> | <u>\$ 53,710,005</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, 2019
 (With comparative totals for the fiscal year ended June 30, 2018)

(Continued)

| | Public Works Capital Improvements | Summerlin Capital Construction | Mountain's Edge Capital Construction | Southern Highlands Capital Construction | Special Assessment Capital Construction |
|--|---|--------------------------------------|--|--|--|
| Revenues | | | | | |
| Special assessments | \$ - | \$ - | \$ - | \$ - | \$ 1,610,651 |
| Intergovernmental revenue | - | - | - | - | - |
| Charges for services | 13,207,990 | - | - | - | - |
| Interest | 2,461,854 | 412,458 | 127,295 | 65,855 | 246,520 |
| Other | 54,491 | - | - | - | - |
| Total revenues | <u>15,724,335</u> | <u>412,458</u> | <u>127,295</u> | <u>65,855</u> | <u>1,857,171</u> |
| Expenditures | | | | | |
| Salaries and wages | - | - | - | - | - |
| Employee benefits | - | - | - | - | - |
| Services and supplies | 481,837 | - | - | - | 3,086,328 |
| Capital outlay | 1,319,676 | 6,103,586 | - | 2,720,086 | 2,194,493 |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Bond issuance costs | - | - | - | - | 34,000 |
| Total expenditures | <u>1,801,513</u> | <u>6,103,586</u> | <u>-</u> | <u>2,720,086</u> | <u>5,314,821</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>13,922,822</u> | <u>(5,691,128)</u> | <u>127,295</u> | <u>(2,654,231)</u> | <u>(3,457,650)</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers from other funds | - | - | - | - | 1,455,304 |
| Transfers to other funds | - | - | - | - | - |
| Bonds and loans issued | - | - | - | - | 1,803,030 |
| Premium on bonds issued | - | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>3,258,334</u> |
| Net change in fund balances | 13,922,822 | (5,691,128) | 127,295 | (2,654,231) | (199,316) |
| Fund Balances | | | | | |
| Beginning of year | <u>36,052,018</u> | <u>17,076,858</u> | <u>3,032,814</u> | <u>2,654,265</u> | <u>4,712,475</u> |
| End of year | <u>\$ 49,974,840</u> | <u>\$ 11,385,730</u> | <u>\$ 3,160,109</u> | <u>\$ 34</u> | <u>\$ 4,513,159</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, 2019
 (With comparative totals for the fiscal year ended June 30, 2018)

(Continued)

| | SNPLMA Capital Construction | Public Works Regional Improvements | Laughlin Capital Acquisition | Moapa Town Capital Construction | Searchlight Capital Construction |
|--|-----------------------------------|--|---------------------------------|---------------------------------------|--|
| Revenues | | | | | |
| Special assessments | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental revenue | 756,305 | 56,056,735 | - | - | - |
| Charges for services | 15 | 124,623 | - | - | - |
| Interest | 488,038 | 143,652 | 33,753 | 4,759 | 4,566 |
| Other | - | - | - | - | - |
| Total revenues | <u>1,244,358</u> | <u>56,325,010</u> | <u>33,753</u> | <u>4,759</u> | <u>4,566</u> |
| Expenditures | | | | | |
| Salaries and wages | - | - | - | - | - |
| Employee benefits | - | - | - | - | - |
| Services and supplies | - | 20,146 | - | - | - |
| Capital outlay | 562,506 | 55,439,383 | 58,671 | - | - |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Bond issuance costs | - | - | - | - | - |
| Total expenditures | <u>562,506</u> | <u>55,459,529</u> | <u>58,671</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>681,852</u> | <u>865,481</u> | <u>(24,918)</u> | <u>4,759</u> | <u>4,566</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers from other funds | - | - | - | 15,000 | - |
| Transfers to other funds | - | - | - | - | (178,485) |
| Bonds and loans issued | - | - | - | - | - |
| Premium on bonds issued | - | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>15,000</u> | <u>(178,485)</u> |
| Net change in fund balances | 681,852 | 865,481 | (24,918) | 19,759 | (173,919) |
| Fund Balances | | | | | |
| Beginning of year | <u>11,393,114</u> | <u>1,591,712</u> | <u>828,192</u> | <u>110,657</u> | <u>173,919</u> |
| End of year | <u>\$ 12,074,966</u> | <u>\$ 2,457,193</u> | <u>\$ 803,274</u> | <u>\$ 130,416</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, 2019
 (With comparative totals for the fiscal year ended June 30, 2018)

(Continued)

| | Totals | |
|--|-------------------------|-----------------------|
| | 2019 | 2018 |
| Revenues | | |
| Special assessments | \$ 1,610,651 | \$ - |
| Intergovernmental revenue | 65,356,998 | 47,396,943 |
| Charges for services | 19,782,218 | 8,511,528 |
| Interest | 45,191,899 | 2,626,878 |
| Other | 2,286,307 | 5,740,075 |
| Total revenues | <u>134,228,073</u> | <u>64,275,424</u> |
| Expenditures | | |
| Salaries and wages | 2,329,295 | 1,953,078 |
| Employee benefits | 957,345 | 795,787 |
| Services and supplies | 44,464,820 | 28,819,474 |
| Capital outlay | 293,478,713 | 216,981,433 |
| Principal | 182,619,483 | - |
| Interest | 12,116,331 | - |
| Bond issuance costs | 2,133,565 | 320,798 |
| Total expenditures | <u>538,099,552</u> | <u>248,870,570</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(403,871,479)</u> | <u>(184,595,146)</u> |
| Other Financing Sources (Uses) | | |
| Transfers from other funds | 251,174,860 | 247,438,851 |
| Transfers to other funds | (43,601,730) | (40,892,264) |
| Bonds and loans issued | 660,281,780 | 11,463,775 |
| Premium on bonds issued | 45,061,116 | 2,393,860 |
| Total other financing sources (uses) | <u>912,916,026</u> | <u>220,404,222</u> |
| Net change in fund balances | 509,044,547 | 35,809,076 |
| Fund Balances | | |
| Beginning of year | <u>951,261,091</u> | <u>915,452,015</u> |
| End of year | <u>\$ 1,460,305,638</u> | <u>\$ 951,261,091</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, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Recreation Capital Improvement | Final Budget | 2019 Actual | Variance | 2018 Actual |
|--|--------------|----------------|---------------|----------------|
| Revenues | | | | |
| Charges for services | \$ - | \$ - | - | \$ 29,339 |
| Interest | 227,373 | 1,791,468 | 1,564,095 | 152,892 |
| Total revenues | 227,373 | 1,791,468 | 1,564,095 | 182,231 |
| Other financing sources | | | | |
| Transfers from other funds | 13,788,036 | 7,191,596 | (6,596,440) | 21,972,592 |
| Total revenues and other financing sources | 14,015,409 | 8,983,064 | (5,032,345) | 22,154,823 |
| Expenditures | | | | |
| Services and supplies | 2,000,000 | 304,152 | (1,695,848) | 198,270 |
| Capital outlay | 56,087,271 | 10,104,426 | (45,982,845) | 12,064,290 |
| Total expenditures | 58,087,271 | 10,408,578 | (47,678,693) | 12,262,560 |
| Net change in fund balance | (44,071,862) | (1,425,514) | 42,646,348 | 9,892,263 |
| Fund balance | | | | |
| Beginning of year | 44,071,862 | 42,387,163 | (1,684,699) | 32,494,900 |
| End of year | \$ - | \$ 40,961,649 | \$ 40,961,649 | \$ 42,387,163 |

| Master Transportation Plan Capital | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|---------------|----------------|----------------|----------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ - | \$ 670,411 | \$ 670,411 | \$ 4,955,676 |
| Charges for services | 500,000 | 2,807,362 | 2,307,362 | 1,881,005 |
| Interest | 661,556 | 5,972,020 | 5,310,464 | 502,437 |
| Other | - | 100,337 | 100,337 | 9,618 |
| Total revenues | 1,161,556 | 9,550,130 | 8,388,574 | 7,348,736 |
| Other financing sources | | | | |
| Transfers from other funds | 65,611,249 | 80,830,068 | 15,218,819 | 64,929,897 |
| Total revenues and other financing sources | 66,772,805 | 90,380,198 | 23,607,393 | 72,278,633 |
| Expenditures | | | | |
| Salaries and wages | 2,768,305 | 2,290,173 | (478,132) | 1,877,368 |
| Employee benefits | 1,196,307 | 955,517 | (240,790) | 790,312 |
| Services and supplies | 9,741,069 | 2,288,735 | (7,452,334) | 2,542,613 |
| Capital outlay | 227,998,016 | 55,512,176 | (172,485,840) | 54,238,493 |
| Total expenditures | 241,703,697 | 61,046,601 | (180,657,096) | 59,448,786 |
| Other financing uses | | | | |
| Transfers to other funds | 125,800 | 95,200 | (30,600) | 118,800 |
| Total expenditures and other financing uses | 241,829,497 | 61,141,801 | (180,687,696) | 59,567,586 |
| Net change in fund balance | (175,056,692) | 29,238,397 | 204,295,089 | 12,711,047 |
| Fund balance | | | | |
| Beginning of year | 175,056,692 | 185,632,014 | 10,575,322 | 172,920,967 |
| End of year | \$ - | \$ 214,870,411 | \$ 214,870,411 | \$ 185,632,014 |

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, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Parks and Recreation Bond Improvements | Final Budget | 2019 Actual | Variance | 2018 Actual |
|--|--------------------|-----------------------|-----------------------|----------------------|
| Revenues | | | | |
| Charges for services | \$ 3,331,667 | \$ 3,027,626 | \$ (304,041) | \$ 3,031,052 |
| Interest | 359,511 | 5,828,643 | 5,469,132 | 218,362 |
| Total revenues | <u>3,691,178</u> | <u>8,856,269</u> | <u>5,165,091</u> | <u>3,249,414</u> |
| Other financing sources | | | | |
| Bonds and loans issued | 150,000,000 | 150,000,000 | - | - |
| Premium on bonds issued | 16,409,119 | 16,409,119 | - | - |
| Total other financing sources | <u>166,409,119</u> | <u>166,409,119</u> | <u>-</u> | <u>-</u> |
| Total revenues and other financing sources | <u>170,100,297</u> | <u>175,265,388</u> | <u>5,165,091</u> | <u>3,249,414</u> |
| Expenditures | | | | |
| Services and supplies | 2,039,687 | 98,101 | (1,941,586) | 71,641 |
| Capital outlay | 244,405,856 | 7,125,961 | (237,279,895) | 3,232,643 |
| Bond issuance costs | 636,120 | 547,297 | (88,823) | - |
| Total expenditures | <u>247,081,663</u> | <u>7,771,359</u> | <u>(239,310,304)</u> | <u>3,304,284</u> |
| Net change in fund balance | (76,981,366) | 167,494,029 | 244,475,395 | (54,870) |
| Fund balance | | | | |
| Beginning of year | <u>76,981,366</u> | <u>75,931,168</u> | <u>(1,050,198)</u> | <u>75,986,038</u> |
| End of year | <u>\$ -</u> | <u>\$ 243,425,197</u> | <u>\$ 243,425,197</u> | <u>\$ 75,931,168</u> |

| Special Ad Valorem Capital Projects | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|-------------------|----------------------|----------------------|---------------------|
| Revenues | | | | |
| Interest | \$ 18,778 | \$ 239,845 | \$ 221,067 | \$ 26,328 |
| Other financing sources | | | | |
| Transfers from other funds | 8,571,191 | 8,781,533 | 210,342 | 8,154,959 |
| Total revenues and other financing sources | <u>8,589,969</u> | <u>9,021,378</u> | <u>431,409</u> | <u>8,181,287</u> |
| Expenditures | | | | |
| Services and supplies | 10,919,071 | - | (10,919,071) | - |
| Capital outlay | - | - | - | 7,975,915 |
| Total expenditures | <u>10,919,071</u> | <u>-</u> | <u>(10,919,071)</u> | <u>7,975,915</u> |
| Other financing uses | | | | |
| Transfers to other funds | 439,077 | 439,077 | - | 398,600 |
| Total expenditures and other financing uses | <u>11,358,148</u> | <u>439,077</u> | <u>(10,919,071)</u> | <u>8,374,515</u> |
| Net change in fund balance | (2,768,179) | 8,582,301 | 11,350,480 | (193,228) |
| Fund balance | | | | |
| Beginning of year | <u>2,768,179</u> | <u>3,291,300</u> | <u>523,121</u> | <u>3,484,528</u> |
| End of year | <u>\$ -</u> | <u>\$ 11,873,601</u> | <u>\$ 11,873,601</u> | <u>\$ 3,291,300</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, 2019
 (With comparative actual for the fiscal year ended June 30, 2018)

| Master Transportation Room Tax Improvements | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|--------------------|-----------------------|-----------------------|-----------------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ - | \$ 2,532,809 | \$ 2,532,809 | \$ 234,709 |
| Charges for services | 100,000 | 506,176 | 406,176 | 59,243 |
| Interest | 603,938 | 11,076,399 | 10,472,461 | 390,795 |
| Other | - | 6,000 | 6,000 | 6,000 |
| Total revenues | <u>703,938</u> | <u>14,121,384</u> | <u>13,417,446</u> | <u>690,747</u> |
| Other financing sources | | | | |
| Transfers from other funds | 44,979,883 | 38,471,445 | (6,508,438) | 45,892,506 |
| Bonds and loans issued | 272,565,000 | 272,565,000 | - | - |
| Premium on bonds issued | 28,651,997 | 28,651,997 | - | - |
| Total other financing sources | <u>346,196,880</u> | <u>339,688,442</u> | <u>(6,508,438)</u> | <u>45,892,506</u> |
| Total revenues and other financing sources | <u>346,900,818</u> | <u>353,809,826</u> | <u>6,909,008</u> | <u>46,583,253</u> |
| Expenditures | | | | |
| Services and supplies | 29,151,836 | 7,051,492 | (22,100,344) | 5,420,510 |
| Capital outlay | 485,855,451 | 51,087,804 | (434,767,647) | 18,049,663 |
| Bond issuance costs | 1,214,116 | 1,184,126 | (29,990) | - |
| Total expenditures | <u>516,221,403</u> | <u>59,323,422</u> | <u>(456,897,981)</u> | <u>23,470,173</u> |
| Other financing uses | | | | |
| Transfers to other funds | 1,693,359 | 1,693,359 | - | 1,634,502 |
| Total expenditures and other financing uses | <u>517,914,762</u> | <u>61,016,781</u> | <u>(456,897,981)</u> | <u>25,104,675</u> |
| Net change in fund balance | (171,013,944) | 292,793,045 | 463,806,989 | 21,478,578 |
| Fund balance | | | | |
| Beginning of year | <u>171,013,944</u> | <u>166,377,159</u> | <u>(4,636,785)</u> | <u>144,898,581</u> |
| End of year | <u>\$ -</u> | <u>\$ 459,170,204</u> | <u>\$ 459,170,204</u> | <u>\$ 166,377,159</u> |

| LVMPD Capital Improvements | Final Budget | 2019 Actual | Variance | 2018 Actual |
|----------------------------|----------------|-------------------|-------------------|-------------------|
| Revenues | | | | |
| Interest | \$ 5,360 | \$ 30,881 | \$ 25,521 | \$ 5,518 |
| Other | <u>50,000</u> | <u>13,954</u> | <u>(36,046)</u> | <u>57,022</u> |
| Total revenues | <u>55,360</u> | <u>44,835</u> | <u>(10,525)</u> | <u>62,540</u> |
| Expenditures | | | | |
| Services and supplies | 513,820 | - | (513,820) | - |
| Capital outlay | 150,000 | 150,000 | - | 342,819 |
| Total expenditures | <u>663,820</u> | <u>150,000</u> | <u>(513,820)</u> | <u>342,819</u> |
| Net change in fund balance | (608,460) | (105,165) | 503,295 | (280,279) |
| Fund balance | | | | |
| Beginning of year | <u>608,460</u> | <u>725,999</u> | <u>117,539</u> | <u>1,006,278</u> |
| End of year | <u>\$ -</u> | <u>\$ 620,834</u> | <u>\$ 620,834</u> | <u>\$ 725,999</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, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Fire Service Capital | 2019 | | Variance | 2018 |
|--|-------------------|----------------------|----------------------|----------------------|
| | Final Budget | Actual | | Actual |
| Revenues | | | | |
| Intergovernmental revenue | \$ - | \$ 5,340,738 | \$ 5,340,738 | \$ - |
| Interest | 112,204 | 1,127,058 | 1,014,854 | 67,775 |
| Other | 79,436 | 1,861,326 | 1,781,890 | 1,020,307 |
| Total revenues | <u>191,640</u> | <u>8,329,122</u> | <u>8,137,482</u> | <u>1,088,082</u> |
| Other financing sources | | | | |
| Transfers from other funds | 4,034,465 | 4,034,464 | (1) | 3,833,221 |
| Total revenues and other financing sources | <u>4,226,105</u> | <u>12,363,586</u> | <u>8,137,481</u> | <u>4,921,303</u> |
| Expenditures | | | | |
| Services and supplies | 4,236,078 | 2,453,684 | (1,782,394) | 414,029 |
| Capital outlay | 21,214,552 | 242,673 | (20,971,879) | 2,077,981 |
| Total expenditures | <u>25,450,630</u> | <u>2,696,357</u> | <u>(22,754,273)</u> | <u>2,492,010</u> |
| Net change in fund balance | (21,224,525) | 9,667,229 | 30,891,754 | 2,429,293 |
| Fund balance | | | | |
| Beginning of year | <u>21,224,525</u> | <u>26,127,685</u> | <u>4,903,160</u> | <u>23,698,392</u> |
| End of year | <u>\$ -</u> | <u>\$ 35,794,914</u> | <u>\$ 35,794,914</u> | <u>\$ 26,127,685</u> |

| Fort Mohave Valley Development Capital Improvements | 2019 | | Variance | 2018 |
|---|-------------------|---------------------|---------------------|---------------------|
| | Final Budget | Actual | | Actual |
| Revenues | | | | |
| Interest | \$ 15,975 | \$ 80,849 | \$ 64,874 | \$ 26,768 |
| Other financing sources | | | | |
| Transfers from other funds | 8,041,727 | 1,700,000 | (6,341,727) | - |
| Total revenues and other financing sources | <u>8,057,702</u> | <u>1,780,849</u> | <u>(6,276,853)</u> | <u>26,768</u> |
| Expenditures | | | | |
| Services and supplies | 1,700,000 | 1,685,000 | (15,000) | - |
| Capital outlay | 8,636,733 | 391,395 | (8,245,338) | 2,188,065 |
| Total expenditures | <u>10,336,733</u> | <u>2,076,395</u> | <u>(8,260,338)</u> | <u>2,188,065</u> |
| Net change in fund balance | (2,279,031) | (295,546) | 1,983,485 | (2,161,297) |
| Fund balance | | | | |
| Beginning of year | <u>2,279,031</u> | <u>1,870,784</u> | <u>(408,247)</u> | <u>4,032,081</u> |
| End of year | <u>\$ -</u> | <u>\$ 1,575,238</u> | <u>\$ 1,575,238</u> | <u>\$ 1,870,784</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, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| County Capital Projects | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|------------------|----------------|----------------|----------------|
| Revenues | | | | |
| Charges for services | \$ - | \$ 108,426 | \$ 108,426 | \$ 27,101 |
| Interest | 1,273,852 | 13,054,368 | 11,780,516 | 594,570 |
| Other | - | 242,352 | 242,352 | 38,978 |
| Total revenues | 1,273,852 | 13,405,146 | 12,131,294 | 660,649 |
| Other financing sources | | | | |
| Transfers from other funds | 75,314,622 | 75,911,510 | 596,888 | 71,268,680 |
| Bonds and loans issued | - | 235,913,750 | 235,913,750 | - |
| Total other financing sources | 75,314,622 | 311,825,260 | 236,510,638 | 71,268,680 |
| Total revenues and other financing sources | 76,588,474 | 325,230,406 | 248,641,932 | 71,929,329 |
| Expenditures | | | | |
| Services and supplies | 18,011,559 | 11,840,880 | (6,170,679) | 7,571,643 |
| Capital outlay | 534,875,106 | 96,883,055 | (437,992,051) | 28,953,650 |
| Principal | - | 182,619,483 | 182,619,483 | - |
| Interest | - | 12,116,331 | 12,116,331 | - |
| Bond issuance costs | 410,732 | 368,142 | (42,590) | - |
| Total expenditures | 553,297,397 | 303,827,891 | (249,469,506) | 36,525,293 |
| Other financing uses | | | | |
| Transfers to other funds | 41,195,609 | 41,195,609 | - | 35,926,899 |
| Total expenditures and other financing uses | 594,493,006 | 345,023,500 | (249,469,506) | 72,452,192 |
| Net change in fund balance | (517,904,532) | (19,793,094) | 498,111,438 | (522,863) |
| Fund balance | | | | |
| Beginning of year | 329,130,653 | 333,596,958 | 4,466,305 | 334,119,821 |
| End of year | \$ (188,773,879) | \$ 313,803,864 | \$ 502,577,743 | \$ 333,596,958 |

| Information Technology Capital Projects | Final Budget | 2019 Actual | Variance | 2018 Actual |
|--|--------------|----------------|---------------|----------------|
| Revenues | | | | |
| Interest | \$ 204,525 | \$ 2,001,618 | \$ 1,797,093 | \$ 178,041 |
| Other | - | 7,847 | 7,847 | 4,500,000 |
| Total revenues | 204,525 | 2,009,465 | 1,804,940 | 4,678,041 |
| Other financing sources | | | | |
| Transfers from other funds | 3,250,000 | 32,783,940 | 29,533,940 | 31,361,706 |
| Total revenues and other financing sources | 3,454,525 | 34,793,405 | 31,338,880 | 36,039,747 |
| Expenditures | | | | |
| Salaries and wages | - | 39,122 | 39,122 | 75,710 |
| Employee benefits | - | 1,828 | 1,828 | 5,475 |
| Services and supplies | 30,282,436 | 15,154,465 | (15,127,971) | 10,100,149 |
| Capital outlay | 6,571,506 | 3,582,822 | (2,988,684) | 12,506,690 |
| Total expenditures | 36,853,942 | 18,778,237 | (18,075,705) | 22,688,024 |
| Net change in fund balance | (33,399,417) | 16,015,168 | 49,414,585 | 13,351,723 |
| Fund balance | | | | |
| Beginning of year | 33,399,417 | 37,694,837 | 4,295,420 | 24,343,114 |
| End of year | \$ - | \$ 53,710,005 | \$ 53,710,005 | \$ 37,694,837 |

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, 2019
 (With comparative actual for the fiscal year ended June 30, 2018)

| Public Works Capital Improvements | Final Budget | 2019 Actual | Variance | 2018 Actual |
|-----------------------------------|-------------------|----------------------|----------------------|----------------------|
| Revenues | | | | |
| Charges for services | \$ 2,000,000 | \$ 13,207,990 | \$ 11,207,990 | \$ 2,566,211 |
| Interest | 250,315 | 2,461,854 | 2,211,539 | 142,263 |
| Other | - | 54,491 | 54,491 | 108,150 |
| Total revenues | <u>2,250,315</u> | <u>15,724,335</u> | <u>13,474,020</u> | <u>2,816,624</u> |
| Expenditures | | | | |
| Services and supplies | 8,837,939 | 481,837 | (8,356,102) | 928,764 |
| Capital outlay | 30,203,911 | 1,319,676 | (28,884,235) | 1,127,662 |
| Total expenditures | <u>39,041,850</u> | <u>1,801,513</u> | <u>(37,240,337)</u> | <u>2,056,426</u> |
| Net change in fund balance | (36,791,535) | 13,922,822 | 50,714,357 | 760,198 |
| Fund balance | | | | |
| Beginning of year | <u>36,791,535</u> | <u>36,052,018</u> | <u>(739,517)</u> | <u>35,291,820</u> |
| End of year | <u>\$ -</u> | <u>\$ 49,974,840</u> | <u>\$ 49,974,840</u> | <u>\$ 36,052,018</u> |

| Summerlin Capital Construction | Final Budget | 2019 Actual | Variance | 2018 Actual |
|--------------------------------|-------------------|----------------------|----------------------|----------------------|
| Revenues | | | | |
| Interest | \$ 97,786 | \$ 412,458 | \$ 314,672 | \$ 140,169 |
| Expenditures | | | | |
| Services and supplies | 200,000 | - | (200,000) | - |
| Capital outlay | 14,481,128 | 6,103,586 | (8,377,542) | 18,745,285 |
| Total expenditures | <u>14,681,128</u> | <u>6,103,586</u> | <u>(8,577,542)</u> | <u>18,745,285</u> |
| Net change in fund balance | (14,583,342) | (5,691,128) | 8,892,214 | (18,605,116) |
| Fund balance | | | | |
| Beginning of year | <u>14,583,342</u> | <u>17,076,858</u> | <u>2,493,516</u> | <u>35,681,974</u> |
| End of year | <u>\$ -</u> | <u>\$ 11,385,730</u> | <u>\$ 11,385,730</u> | <u>\$ 17,076,858</u> |

| Mountain's Edge Capital Construction | Final Budget | 2019 Actual | Variance | 2018 Actual |
|--------------------------------------|------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Interest | \$ 17,601 | \$ 127,295 | \$ 109,694 | \$ 17,256 |
| Expenditures | | | | |
| Capital outlay | 2,399,335 | - | (2,399,335) | 918,513 |
| Net change in fund balance | (2,381,734) | 127,295 | 2,509,029 | (901,257) |
| Fund balance | | | | |
| Beginning of year | <u>2,381,734</u> | <u>3,032,814</u> | <u>651,080</u> | <u>3,934,071</u> |
| End of year | <u>\$ -</u> | <u>\$ 3,160,109</u> | <u>\$ 3,160,109</u> | <u>\$ 3,032,814</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, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| Southern Highlands Capital Construction | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|--------------|----------------|----------|----------------|
| Revenues | | | | |
| Interest | \$ 65,820 | \$ 65,855 | \$ 35 | \$ 13,092 |
| Expenditures | | | | |
| Capital outlay | 2,720,085 | 2,720,086 | 1 | 1,074,152 |
| Net change in fund balance | (2,654,265) | (2,654,231) | 34 | (1,061,060) |
| Fund balance | | | | |
| Beginning of year | 2,654,265 | 2,654,265 | - | 3,715,325 |
| End of year | \$ - | \$ 34 | \$ 34 | \$ 2,654,265 |

| Special Assessment Capital Construction | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|--------------|----------------|--------------|----------------|
| Revenues | | | | |
| Special assessments | \$ - | \$ 1,610,651 | \$ 1,610,651 | \$ 1,685 |
| Interest | 49,975 | 246,520 | 196,545 | 76,505 |
| Total revenues | 49,975 | 1,857,171 | 1,807,196 | 78,190 |
| Other financing sources | | | | |
| Transfers from other funds | 1,000,000 | 1,455,304 | 455,304 | - |
| Bonds and loans issued | 1,803,030 | 1,803,030 | - | 11,463,775 |
| Premium on bonds issued | - | - | - | 2,393,860 |
| Total other financing sources | 2,803,030 | 3,258,334 | 455,304 | 13,857,635 |
| Total revenues and other financing sources | 2,853,005 | 5,115,505 | 2,262,500 | 13,935,825 |
| Expenditures | | | | |
| Services and supplies | 5,083,524 | 3,086,328 | (1,997,196) | 154,398 |
| Capital outlay | 941,296 | 2,194,493 | 1,253,197 | 11,348,658 |
| Bond issuance costs | - | 34,000 | 34,000 | 320,798 |
| Total expenditures | 6,024,820 | 5,314,821 | (709,999) | 11,823,854 |
| Other financing uses | | | | |
| Transfers to other funds | 1,000,000 | - | (1,000,000) | 2,813,463 |
| Total expenditures and other financing uses | 7,024,820 | 5,314,821 | (1,709,999) | 14,637,317 |
| Net change in fund balance | (4,171,815) | (199,316) | 3,972,499 | (701,492) |
| Fund balance | | | | |
| Beginning of year | 4,171,815 | 4,712,475 | 540,660 | 5,413,967 |
| End of year | \$ - | \$ 4,513,159 | \$ 4,513,159 | \$ 4,712,475 |

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, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

| SNPLMA Capital Construction | Final Budget | 2019 Actual | Variance | 2018 Actual |
|-----------------------------|-------------------|----------------------|----------------------|----------------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ 9,287,477 | \$ 756,305 | \$ (8,531,172) | \$ 435,117 |
| Charges for services | 714,221 | 15 | (714,206) | 875,063 |
| Interest | 23,726 | 488,038 | 464,312 | 31,636 |
| Total revenues | <u>10,025,424</u> | <u>1,244,358</u> | <u>(8,781,066)</u> | <u>1,341,816</u> |
| Expenditures | | | | |
| Services and supplies | 1,016,441 | - | (1,016,441) | 899,562 |
| Capital outlay | 19,736,647 | 562,506 | (19,174,141) | 628,915 |
| Total expenditures | <u>20,753,088</u> | <u>562,506</u> | <u>(20,190,582)</u> | <u>1,528,477</u> |
| Net change in fund balance | (10,727,664) | 681,852 | 11,409,516 | (186,661) |
| Fund balance | | | | |
| Beginning of year | <u>10,727,664</u> | <u>11,393,114</u> | <u>665,450</u> | <u>11,579,775</u> |
| End of year | <u>\$ -</u> | <u>\$ 12,074,966</u> | <u>\$ 12,074,966</u> | <u>\$ 11,393,114</u> |

| Public Works Regional Improvements | Final Budget | 2019 Actual | Variance | 2018 Actual |
|------------------------------------|--------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Intergovernmental revenue | \$ 103,665,791 | \$ 56,056,735 | \$ (47,609,056) | \$ 41,771,441 |
| Charges for services | - | 124,623 | 124,623 | 40,829 |
| Interest | 27,139 | 143,652 | 116,513 | 38,576 |
| Total revenues | <u>103,692,930</u> | <u>56,325,010</u> | <u>(47,367,920)</u> | <u>41,850,846</u> |
| Expenditures | | | | |
| Services and supplies | 4,000,000 | 20,146 | (3,979,854) | 517,895 |
| Capital outlay | 101,450,153 | 55,439,383 | (46,010,770) | 41,424,480 |
| Total expenditures | <u>105,450,153</u> | <u>55,459,529</u> | <u>(49,990,624)</u> | <u>41,942,375</u> |
| Net change in fund balance | (1,757,223) | 865,481 | 2,622,704 | (91,529) |
| Fund balance | | | | |
| Beginning of year | <u>1,757,223</u> | <u>1,591,712</u> | <u>(165,511)</u> | <u>1,683,241</u> |
| End of year | <u>\$ -</u> | <u>\$ 2,457,193</u> | <u>\$ 2,457,193</u> | <u>\$ 1,591,712</u> |

| Laughlin Capital Acquisition | Final Budget | 2019 Actual | Variance | 2018 Actual |
|--|------------------|-------------------|--------------------|-------------------|
| Revenues | | | | |
| Interest | \$ 3,530 | \$ 33,753 | \$ 30,223 | \$ 2,457 |
| Other financing sources | | | | |
| Transfers from other funds | 2,500,000 | - | (2,500,000) | - |
| Total revenues and other financing sources | <u>2,503,530</u> | <u>33,753</u> | <u>(2,469,777)</u> | <u>2,457</u> |
| Expenditures | | | | |
| Services and supplies | 11,083 | - | (11,083) | - |
| Capital outlay | 5,316,604 | 58,671 | (5,257,933) | 20,000 |
| Total expenditures | <u>5,327,687</u> | <u>58,671</u> | <u>(5,269,016)</u> | <u>20,000</u> |
| Net change in fund balance | (2,824,157) | (24,918) | 2,799,239 | (17,543) |
| Fund balance | | | | |
| Beginning of year | <u>2,824,157</u> | <u>828,192</u> | <u>(1,995,965)</u> | <u>845,735</u> |
| End of year | <u>\$ -</u> | <u>\$ 803,274</u> | <u>\$ 803,274</u> | <u>\$ 828,192</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, 2019
 (With comparative actual for the fiscal year ended June 30, 2018)

| Moapa Town Capital Construction | Final Budget | 2019 Actual | Variance | 2018 Actual |
|--|----------------|-------------------|-------------------|-------------------|
| Revenues | | | | |
| Interest | \$ 455 | \$ 4,759 | \$ 4,304 | \$ 136 |
| Other financing sources | | | | |
| Transfers from other funds | 18,845 | 15,000 | (3,845) | 25,290 |
| Total revenues and other financing sources | <u>19,300</u> | <u>19,759</u> | <u>459</u> | <u>25,426</u> |
| Expenditures | | | | |
| Services and supplies | <u>129,166</u> | - | (129,166) | - |
| Net change in fund balance | (109,866) | 19,759 | 129,625 | 25,426 |
| Fund balance | | | | |
| Beginning of year | <u>109,866</u> | <u>110,657</u> | <u>791</u> | <u>85,231</u> |
| End of year | <u>\$ -</u> | <u>\$ 130,416</u> | <u>\$ 130,416</u> | <u>\$ 110,657</u> |

| Searchlight Capital Construction | Final Budget | 2019 Actual | Variance | 2018 Actual |
|---|----------------|----------------|-----------------|-------------------|
| Revenues | | | | |
| Interest | \$ 969 | \$ 4,566 | \$ 3,597 | \$ 1,302 |
| Expenditures | | | | |
| Capital outlay | <u>54,196</u> | - | (54,196) | 63,559 |
| Other financing uses | | | | |
| Transfers to other funds | <u>178,485</u> | <u>178,485</u> | - | - |
| Total expenditures and other financing uses | <u>232,681</u> | <u>178,485</u> | <u>(54,196)</u> | <u>63,559</u> |
| Net change in fund balance | (231,712) | (173,919) | 57,793 | (62,257) |
| Fund balance | | | | |
| Beginning of year | <u>231,712</u> | <u>173,919</u> | <u>(57,793)</u> | <u>236,176</u> |
| End of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 173,919</u> |