

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. The fund was closed in fiscal year 2020.

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. The fund was closed in fiscal year 2020.

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, 2020
(With comparative totals for June 30, 2019)

	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	\$ 35,396,675	\$ 154,398,683	\$ 85,430,501	\$ 20,432,385	\$ 240,875,927
With fiscal agent	-	-	156,955,248	-	146,341,812
Accounts receivable	-	870,170	-	-	100,385
Interest receivable	125,512	547,479	302,926	72,451	854,114
Due from other funds	-	77,982,757	-	1,830,796	30,570,118
Due from other governmental units	-	-	402,179	-	394,137
	<u>-</u>	<u>-</u>	<u>402,179</u>	<u>-</u>	<u>394,137</u>
Total assets	<u>\$ 35,522,187</u>	<u>\$ 233,799,089</u>	<u>\$ 243,090,854</u>	<u>\$ 22,335,632</u>	<u>\$ 419,136,493</u>
Liabilities					
Accounts payable	\$ 2,454,773	\$ 16,365,642	\$ 2,015,384	\$ 239,797	\$ 19,189,926
Accrued payroll	-	145,636	-	-	-
Due to other funds	-	-	-	129,485	-
Short-term notes payable	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	3	-
Total liabilities	<u>2,454,773</u>	<u>16,511,278</u>	<u>2,015,384</u>	<u>369,285</u>	<u>19,189,926</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	394,136
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>394,136</u>
Fund Balances					
Restricted	17,689,500	159,425,587	176,490,862	17,675,392	364,756,247
Assigned	15,377,914	57,862,224	64,584,608	4,290,955	34,796,184
Total fund balances	<u>33,067,414</u>	<u>217,287,811</u>	<u>241,075,470</u>	<u>21,966,347</u>	<u>399,552,431</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 35,522,187</u>	<u>\$ 233,799,089</u>	<u>\$ 243,090,854</u>	<u>\$ 22,335,632</u>	<u>\$ 419,136,493</u>

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2020

(With comparative totals for June 30, 2019)

(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	\$ 919,638	\$ 38,785,830	\$ 1,816,073	\$ 326,202,841	\$ 69,083,158
With fiscal agent	-	-	-	-	-
Accounts receivable	-	-	-	40,220	-
Interest receivable	3,261	137,530	6,440	1,156,675	244,960
Due from other funds	-	3,083,013	1,324	10,091,899	3,845,151
Due from other governmental units	-	-	-	7,957	-
Total assets	\$ 922,899	\$ 42,006,373	\$ 1,823,837	\$ 337,499,592	\$ 73,173,269
Liabilities					
Accounts payable	\$ -	\$ 4,143,188	\$ 309,547	\$ 18,765,650	\$ 1,177,953
Accrued payroll	-	-	-	-	831
Due to other funds	-	39,570	-	-	3,150
Short-term notes payable	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	24,678	-
Total liabilities	-	4,182,758	309,547	18,790,328	1,181,934
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances					
Restricted	-	-	1,252,743	40,398,433	-
Assigned	922,899	37,823,615	261,547	278,310,831	71,991,335
Total fund balances	922,899	37,823,615	1,514,290	318,709,264	71,991,335
Total liabilities, deferred inflows of resources, and fund balances	\$ 922,899	\$ 42,006,373	\$ 1,823,837	\$ 337,499,592	\$ 73,173,269

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2020

(With comparative totals for June 30, 2019)

(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	\$ 84,050,580	\$ 5,803,053	\$ 2,586,344	\$ -	\$ 4,084,312
With fiscal agent	-	4,607,575	-	-	-
Accounts receivable	139,895	-	-	-	-
Interest receivable	298,032	20,576	9,171	-	14,482
Due from other funds	-	-	-	-	25,500
Due from other governmental units	4,906,730	-	-	-	-
Total assets	\$ 89,395,237	\$ 10,431,204	\$ 2,595,515	\$ -	\$ 4,124,294
Liabilities					
Accounts payable	\$ 2,477,035	\$ 532,301	\$ 284,025	\$ -	\$ 35,892
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	26,824
Short-term notes payable	-	-	-	-	-
Unearned revenue and other liabilities	18,357,488	-	-	-	-
Total liabilities	20,834,523	532,301	284,025	-	62,716
Deferred Inflows of Resources					
Unavailable grant revenue	301,744	-	-	-	-
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	301,744	-	-	-	-
Fund balances					
Restricted	-	9,898,903	2,311,490	-	1,259,627
Assigned	68,258,970	-	-	-	2,801,951
Total fund balances	68,258,970	9,898,903	2,311,490	-	4,061,578
Total liabilities, deferred inflows of resources, and fund balances	\$ 89,395,237	\$ 10,431,204	\$ 2,595,515	\$ -	\$ 4,124,294

(Continued)

Clark County, Nevada
 Capital Projects Funds
 Combining Balance Sheet
 June 30, 2020

(With comparative totals for June 30, 2019)

(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	\$ 11,116,049	\$ 3,594,066	\$ -	\$ 147,827	\$ -
With fiscal agent	-	-	-	-	-
Accounts receivable	-	128,741	-	-	-
Interest receivable	39,416	12,744	-	524	-
Due from other funds	-	-	-	-	-
Due from other governmental units	1,955,691	20,242,386	-	-	-
	<u>1,955,691</u>	<u>20,242,386</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 13,111,156</u>	<u>\$ 23,977,937</u>	<u>\$ -</u>	<u>\$ 148,351</u>	<u>\$ -</u>
Liabilities					
Accounts payable	\$ 584,814	\$ 21,448,782	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Short-term notes payable	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>584,814</u>	<u>21,448,782</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable grant revenue	90,803	-	-	-	-
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>90,803</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances					
Restricted	-	-	-	27,271	-
Assigned	12,435,539	2,529,155	-	121,080	-
Total fund balances	<u>12,435,539</u>	<u>2,529,155</u>	<u>-</u>	<u>148,351</u>	<u>-</u>
	<u>12,435,539</u>	<u>2,529,155</u>	<u>-</u>	<u>148,351</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 13,111,156</u>	<u>\$ 23,977,937</u>	<u>\$ -</u>	<u>\$ 148,351</u>	<u>\$ -</u>

(Continued)

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

(Continued)

	Totals	
	2020	2019
Assets		
Cash and investments		
In custody of the County Treasurer	\$ 1,084,723,942	\$ 1,022,530,400
With fiscal agent	307,904,635	382,737,187
Accounts receivable	1,279,411	273,383
Interest receivable	3,846,293	5,669,274
Due from other funds	127,430,558	138,126,520
Due from other governmental units	27,909,080	18,485,043
	<u> </u>	<u> </u>
Total assets	<u>\$ 1,553,093,919</u>	<u>\$ 1,567,821,807</u>
Liabilities		
Accounts payable	\$ 90,024,709	\$ 61,367,762
Accrued payroll	146,467	104,330
Due to other funds	199,029	15,381,799
Short-term notes payable	-	9,783,316
Unearned revenue and other liabilities	18,382,169	17,455,792
	<u> </u>	<u> </u>
Total liabilities	<u>108,752,374</u>	<u>104,092,999</u>
Deferred Inflows of Resources		
Unavailable grant revenue	786,683	184,942
Unavailable other revenue	-	3,238,228
	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>786,683</u>	<u>3,423,170</u>
Fund balances		
Restricted	791,186,055	832,439,834
Assigned	652,368,807	627,865,804
	<u> </u>	<u> </u>
Total fund balances	<u>1,443,554,862</u>	<u>1,460,305,638</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,553,093,919</u>	<u>\$ 1,567,821,807</u>

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

	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	-	184,117	-	-	-
Charges for services	-	3,469,873	2,668,769	-	3,191,290
Interest	1,396,992	6,581,118	7,022,457	759,810	13,556,769
Other	-	-	-	-	-
Total revenues	<u>1,396,992</u>	<u>10,235,108</u>	<u>9,691,226</u>	<u>759,810</u>	<u>16,748,059</u>
Expenditures					
Salaries and wages	-	2,462,332	-	-	-
Employee benefits	-	1,140,307	-	-	-
Services and supplies	-	3,132,247	503,277	-	7,833,176
Capital outlay	9,549,318	78,973,102	11,537,676	-	97,232,452
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Total expenditures	<u>9,549,318</u>	<u>85,707,988</u>	<u>12,040,953</u>	<u>-</u>	<u>105,065,628</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,152,326)</u>	<u>(75,472,880)</u>	<u>(2,349,727)</u>	<u>759,810</u>	<u>(88,317,569)</u>
Other Financing Sources (Uses)					
Transfers from other funds	258,091	77,890,280	-	9,462,421	30,570,118
Transfers to other funds	-	-	-	(129,485)	(1,870,322)
Bonds and loans issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Total other financing sources (uses)	<u>258,091</u>	<u>77,890,280</u>	<u>-</u>	<u>9,332,936</u>	<u>28,699,796</u>
Net change in fund balances	<u>(7,894,235)</u>	<u>2,417,400</u>	<u>(2,349,727)</u>	<u>10,092,746</u>	<u>(59,617,773)</u>
Fund Balances					
Beginning 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>
End of year	<u>\$ 33,067,414</u>	<u>\$ 217,287,811</u>	<u>\$ 241,075,470</u>	<u>\$ 21,966,347</u>	<u>\$ 399,552,431</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, 2020
 (With comparative totals for the fiscal year ended June 30, 2019)

(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	-	1,496,474	-	-	-
Charges for services	-	61,635	-	59,454	-
Interest	36,385	1,573,648	70,490	13,330,916	2,910,394
Other	265,680	3,051,990	-	3,526,746	-
Total revenues	<u>302,065</u>	<u>6,183,747</u>	<u>70,490</u>	<u>16,917,116</u>	<u>2,910,394</u>
Expenditures					
Salaries and wages	-	-	-	-	44,839
Employee benefits	-	-	-	-	7,614
Services and supplies	-	1,333,882	-	8,109,950	14,256,460
Capital outlay	-	9,037,180	419,410	81,423,498	8,232,560
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond issuance costs	-	-	-	628,164	-
Total expenditures	<u>-</u>	<u>10,371,062</u>	<u>419,410</u>	<u>90,161,612</u>	<u>22,541,473</u>
Excess (deficiency) of revenues over (under) expenditures	<u>302,065</u>	<u>(4,187,315)</u>	<u>(348,920)</u>	<u>(73,244,496)</u>	<u>(19,631,079)</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	6,216,016	287,972	25,767,613	37,912,409
Transfers to other funds	-	-	-	(41,262,409)	-
Bonds and loans issued	-	-	-	80,000,000	-
Premium on bonds issued	-	-	-	13,644,692	-
Total other financing sources (uses)	<u>-</u>	<u>6,216,016</u>	<u>287,972</u>	<u>78,149,896</u>	<u>37,912,409</u>
Net change in fund balances	302,065	2,028,701	(60,948)	4,905,400	18,281,330
Fund Balances					
Beginning 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>
End of year	<u>\$ 922,899</u>	<u>\$ 37,823,615</u>	<u>\$ 1,514,290</u>	<u>\$ 318,709,264</u>	<u>\$ 71,991,335</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, 2020
 (With comparative totals for the fiscal year ended June 30, 2019)

(Continued)

	Public Works Capital Improvements	Summerlin Capital Construction	Mountain's Edge Capital Construction	Southern Highlands Capital Construction	Special Assessment Capital Construction
Revenues					
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	742,801	-	-	-	-
Charges for services	24,956,888	-	-	-	-
Interest	3,322,887	281,863	104,441	(34)	184,908
Other	141,134	-	-	-	-
Total revenues	<u>29,163,710</u>	<u>281,863</u>	<u>104,441</u>	<u>(34)</u>	<u>184,908</u>
Expenditures					
Salaries and wages	-	-	-	-	-
Employee benefits	-	-	-	-	-
Services and supplies	8,246,707	-	-	-	15,167
Capital outlay	2,632,873	1,768,690	953,060	-	1,161,731
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Total expenditures	<u>10,879,580</u>	<u>1,768,690</u>	<u>953,060</u>	<u>-</u>	<u>1,176,898</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,284,130</u>	<u>(1,486,827)</u>	<u>(848,619)</u>	<u>(34)</u>	<u>(991,990)</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	-	-	-	828,381
Transfers to other funds	-	-	-	-	(287,972)
Bonds and loans issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>540,409</u>
Net change in fund balances	18,284,130	(1,486,827)	(848,619)	(34)	(451,581)
Fund Balances					
Beginning 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>
End of year	<u>\$ 68,258,970</u>	<u>\$ 9,898,903</u>	<u>\$ 2,311,490</u>	<u>\$ -</u>	<u>\$ 4,061,578</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, 2020
 (With comparative totals for the fiscal year ended June 30, 2019)

(Continued)

	SNPLMA Capital Construction	Public Works Regional Improvements	Laughlin Capital Acquisition	Moapa Town Capital Construction	Searchlight Capital Construction
Revenues					
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	2,084,759	76,376,853	-	-	-
Charges for services	-	128,412	-	-	-
Interest	451,372	163,522	6,301	5,664	-
Other	-	-	-	-	-
Total revenues	<u>2,536,131</u>	<u>76,668,787</u>	<u>6,301</u>	<u>5,664</u>	<u>-</u>
Expenditures					
Salaries and wages	-	-	-	-	-
Employee benefits	-	-	-	-	-
Services and supplies	-	1,536,219	-	-	-
Capital outlay	2,175,558	75,060,606	-	-	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Total expenditures	<u>2,175,558</u>	<u>76,596,825</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>360,573</u>	<u>71,962</u>	<u>6,301</u>	<u>5,664</u>	<u>-</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	-	-	12,271	-
Transfers to other funds	-	-	(809,575)	-	-
Bonds and loans issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(809,575)</u>	<u>12,271</u>	<u>-</u>
Net change in fund balances	360,573	71,962	(803,274)	17,935	-
Fund Balances					
Beginning of year	<u>12,074,966</u>	<u>2,457,193</u>	<u>803,274</u>	<u>130,416</u>	<u>-</u>
End of year	<u>\$ 12,435,539</u>	<u>\$ 2,529,155</u>	<u>\$ -</u>	<u>\$ 148,351</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, 2020
(With comparative totals for the fiscal year ended June 30, 2019)

(Continued)

	Totals	
	2020	2019
Revenues		
Special assessments	\$ -	\$ 1,610,651
Intergovernmental revenue	80,885,004	65,356,998
Charges for services	34,536,321	19,782,218
Interest	51,759,903	45,191,899
Other	6,985,550	2,286,307
Total revenues	<u>174,166,778</u>	<u>134,228,073</u>
Expenditures		
Salaries and wages	2,507,171	2,329,295
Employee benefits	1,147,921	957,345
Services and supplies	44,967,085	44,464,820
Capital outlay	380,157,714	293,478,713
Principal	-	182,619,483
Interest	-	12,116,331
Bond issuance costs	628,164	2,133,565
Total expenditures	<u>429,408,055</u>	<u>538,099,552</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(255,241,277)</u>	<u>(403,871,479)</u>
Other Financing Sources (Uses)		
Transfers from other funds	189,205,572	251,174,860
Transfers to other funds	(44,359,763)	(43,601,730)
Bonds and loans issued	80,000,000	660,281,780
Premium on bonds issued	13,644,692	45,061,116
Total other financing sources (uses)	<u>238,490,501</u>	<u>912,916,026</u>
Net change in fund balances	(16,750,776)	509,044,547
Fund Balances		
Beginning of year	<u>1,460,305,638</u>	<u>951,261,091</u>
End of year	<u>\$ 1,443,554,862</u>	<u>\$ 1,460,305,638</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, 2020
 (With comparative actual for the fiscal year ended June 30, 2019)

Recreation Capital Improvement	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Interest	\$ 255,922	\$ 1,396,992	\$ 1,141,070	\$ 1,791,468
Other financing sources				
Transfers from other funds	12,646,323	258,091	(12,388,232)	7,191,596
Total revenues and other financing sources	<u>12,902,245</u>	<u>1,655,083</u>	<u>(11,247,162)</u>	<u>8,983,064</u>
Expenditures				
Services and supplies	1,931,060	-	(1,931,060)	304,152
Capital outlay	53,835,788	9,549,318	(44,286,470)	10,104,426
Total expenditures	<u>55,766,848</u>	<u>9,549,318</u>	<u>(46,217,530)</u>	<u>10,408,578</u>
Net change in fund balance	(42,864,603)	(7,894,235)	34,970,368	(1,425,514)
Fund balance				
Beginning of year	42,864,603	40,961,649	(1,902,954)	42,387,163
End of year	<u>\$ -</u>	<u>\$ 33,067,414</u>	<u>\$ 33,067,414</u>	<u>\$ 40,961,649</u>

Master Transportation Plan Capital	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Intergovernmental revenue	\$ -	\$ 184,117	\$ 184,117	\$ 670,411
Charges for services	1,000,000	3,469,873	2,469,873	2,807,362
Interest	947,100	6,581,118	5,634,018	5,972,020
Other	-	-	-	100,337
Total revenues	<u>1,947,100</u>	<u>10,235,108</u>	<u>8,288,008</u>	<u>9,550,130</u>
Other financing sources				
Transfers from other funds	79,426,500	77,890,280	(1,536,220)	80,830,068
Total revenues and other financing sources	<u>81,373,600</u>	<u>88,125,388</u>	<u>6,751,788</u>	<u>90,380,198</u>
Expenditures				
Salaries and wages	2,868,855	2,462,332	(406,523)	2,290,173
Employee benefits	1,288,045	1,140,307	(147,738)	955,517
Services and supplies	10,819,498	3,132,247	(7,687,251)	2,288,735
Capital outlay	253,914,556	78,973,102	(174,941,454)	55,512,176
Total expenditures	<u>268,890,954</u>	<u>85,707,988</u>	<u>(183,182,966)</u>	<u>61,046,601</u>
Other financing uses				
Transfers to other funds	125,800	-	(125,800)	95,200
Total expenditures and other financing uses	<u>269,016,754</u>	<u>85,707,988</u>	<u>(183,308,766)</u>	<u>61,141,801</u>
Net change in fund balance	(187,643,154)	2,417,400	190,060,554	29,238,397
Fund balance				
Beginning of year	187,643,154	214,870,411	27,227,257	185,632,014
End of year	<u>\$ -</u>	<u>\$ 217,287,811</u>	<u>\$ 217,287,811</u>	<u>\$ 214,870,411</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, 2020
(With comparative actual for the fiscal year ended June 30, 2019)

Parks and Recreation Bond Improvements	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Charges for services	\$ 3,033,333	\$ 2,668,769	\$ (364,564)	\$ 3,027,626
Interest	464,643	7,022,457	6,557,814	5,828,643
Total revenues	<u>3,497,976</u>	<u>9,691,226</u>	<u>6,193,250</u>	<u>8,856,269</u>
Other financing sources				
Bonds and loans issued	-	-	-	150,000,000
Premium on bonds issued	-	-	-	16,409,119
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>166,409,119</u>
Total revenues and other financing sources	<u>3,497,976</u>	<u>9,691,226</u>	<u>6,193,250</u>	<u>175,265,388</u>
Expenditures				
Services and supplies	6,423,377	503,277	(5,920,100)	98,101
Capital outlay	237,422,071	11,537,676	(225,884,395)	7,125,961
Bond issuance costs	-	-	-	547,297
Total expenditures	<u>243,845,448</u>	<u>12,040,953</u>	<u>(231,804,495)</u>	<u>7,771,359</u>
Net change in fund balance	(240,347,472)	(2,349,727)	237,997,745	167,494,029
Fund balance				
Beginning of year	<u>240,347,472</u>	<u>243,425,197</u>	<u>3,077,725</u>	<u>75,931,168</u>
End of year	<u>\$ -</u>	<u>\$ 241,075,470</u>	<u>\$ 241,075,470</u>	<u>\$ 243,425,197</u>

Special Ad Valorem Capital Projects	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Interest	\$ 27,642	\$ 759,810	\$ 732,168	\$ 239,845
Other financing sources				
Transfers from other funds	9,104,738	9,462,421	357,683	8,781,533
Total revenues and other financing sources	<u>9,132,380</u>	<u>10,222,231</u>	<u>1,089,851</u>	<u>9,021,378</u>
Expenditures				
Services and supplies	20,185,505	-	(20,185,505)	-
Other financing uses				
Transfers to other funds	455,237	129,485	(325,752)	439,077
Total expenditures and other financing uses	<u>20,640,742</u>	<u>129,485</u>	<u>(20,511,257)</u>	<u>439,077</u>
Net change in fund balance	(11,508,362)	10,092,746	21,601,108	8,582,301
Fund balance				
Beginning of year	<u>11,508,362</u>	<u>11,873,601</u>	<u>365,239</u>	<u>3,291,300</u>
End of year	<u>\$ -</u>	<u>\$ 21,966,347</u>	<u>\$ 21,966,347</u>	<u>\$ 11,873,601</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, 2020
(With comparative actual for the fiscal year ended June 30, 2019)

Master Transportation Room Tax Improvements	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 2,532,809
Charges for services	100,000	3,191,290	3,091,290	506,176
Interest	933,604	13,556,769	12,623,165	11,076,399
Other	-	-	-	6,000
Total revenues	1,033,604	16,748,059	15,714,455	14,121,384
Other financing sources				
Transfers from other funds	40,513,960	30,570,118	(9,943,842)	38,471,445
Bonds and loans issued	-	-	-	272,565,000
Premium on bonds issued	-	-	-	28,651,997
Total other financing sources	40,513,960	30,570,118	(9,943,842)	339,688,442
Total revenues and other financing sources	41,547,564	47,318,177	5,770,613	353,809,826
Expenditures				
Services and supplies	46,524,683	7,833,176	(38,691,507)	7,051,492
Capital outlay	410,570,537	97,232,452	(313,338,085)	51,087,804
Bond issuance costs	111,267	-	(111,267)	1,184,126
Total expenditures	457,206,487	105,065,628	(352,140,859)	59,323,422
Other financing uses				
Transfers to other funds	1,870,322	1,870,322	-	1,693,359
Total expenditures and other financing uses	459,076,809	106,935,950	(352,140,859)	61,016,781
Net change in fund balance	(417,529,245)	(59,617,773)	357,911,472	292,793,045
Fund balance				
Beginning of year	417,529,245	459,170,204	41,640,959	166,377,159
End of year	\$ -	\$ 399,552,431	\$ 399,552,431	\$ 459,170,204

LVMPD Capital Improvements	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Interest	\$ 6,907	\$ 36,385	\$ 29,478	\$ 30,881
Other	50,000	265,680	215,680	13,954
Total revenues	56,907	302,065	245,158	44,835
Expenditures				
Capital outlay	706,952	-	(706,952)	150,000
Net change in fund balance	(650,045)	302,065	952,110	(105,165)
Fund balance				
Beginning of year	650,045	620,834	(29,211)	725,999
End of year	\$ -	\$ 922,899	\$ 922,899	\$ 620,834

Fire Service Capital	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Intergovernmental revenue	\$ -	\$ 1,496,474	\$ 1,496,474	\$ 5,340,738
Charges for services	70,000	61,635	(8,365)	-
Interest	163,400	1,573,648	1,410,248	1,127,058
Other	511,400	3,051,990	2,540,590	1,861,326
Total revenues	744,800	6,183,747	5,438,947	8,329,122
Other financing sources				
Transfers from other funds	6,216,016	6,216,016	-	4,034,464
Total revenues and other financing sources	6,960,816	12,399,763	5,438,947	12,363,586
Expenditures				
Services and supplies	5,662,792	1,333,882	(4,328,910)	2,453,684
Capital outlay	27,091,195	9,037,180	(18,054,015)	242,673
Total expenditures	32,753,987	10,371,062	(22,382,925)	2,696,357
Net change in fund balance	(25,793,171)	2,028,701	27,821,872	9,667,229
Fund balance				
Beginning of year	25,793,171	35,794,914	10,001,743	26,127,685
End of year	\$ -	\$ 37,823,615	\$ 37,823,615	\$ 35,794,914

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, 2020
 (With comparative actual for the fiscal year ended June 30, 2019)

Fort Mohave Valley Development Capital Improvements	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Interest	\$ 10,941	\$ 70,490	\$ 59,549	\$ 80,849
Other financing sources				
Transfers from other funds	8,029,097	287,972	(7,741,125)	1,700,000
Total revenues and other financing sources	<u>8,040,038</u>	<u>358,462</u>	<u>(7,681,576)</u>	<u>1,780,849</u>
Expenditures				
Services and supplies	-	-	-	1,685,000
Capital outlay	9,372,624	419,410	(8,953,214)	391,395
Total expenditures	<u>9,372,624</u>	<u>419,410</u>	<u>(8,953,214)</u>	<u>2,076,395</u>
Net change in fund balance	(1,332,586)	(60,948)	1,271,638	(295,546)
Fund balance				
Beginning of year	<u>1,332,586</u>	<u>1,575,238</u>	<u>242,652</u>	<u>1,870,784</u>
End of year	<u>\$ -</u>	<u>\$ 1,514,290</u>	<u>\$ 1,514,290</u>	<u>\$ 1,575,238</u>

County Capital Projects	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Charges for services	\$ -	\$ 59,454	\$ 59,454	\$ 108,426
Interest	1,814,610	13,330,916	11,516,306	13,054,368
Other	-	3,526,746	3,526,746	242,352
Total revenues	<u>1,814,610</u>	<u>16,917,116</u>	<u>15,102,506</u>	<u>13,405,146</u>
Other financing sources				
Transfers from other funds	59,770,623	25,767,613	(34,003,010)	75,911,510
Bonds and loans issued	82,863,459	80,000,000	(2,863,459)	-
Premium on bonds issued	13,644,692	13,644,692	-	235,913,750
Total other financing sources	<u>156,278,774</u>	<u>119,412,305</u>	<u>(36,866,469)</u>	<u>311,825,260</u>
Total revenues and other financing sources	<u>158,093,384</u>	<u>136,329,421</u>	<u>(21,763,963)</u>	<u>325,230,406</u>
Expenditures				
Services and supplies	25,071,889	8,109,950	(16,961,939)	11,840,880
Capital outlay	400,508,813	81,423,498	(319,085,315)	96,883,055
Principal	-	-	-	182,619,483
Interest	-	-	-	12,116,331
Bond issuance costs	628,164	628,164	-	368,142
Total expenditures	<u>426,208,866</u>	<u>90,161,612</u>	<u>(336,047,254)</u>	<u>303,827,891</u>
Other financing uses				
Transfers to other funds	41,262,409	41,262,409	-	41,195,609
Total expenditures and other financing uses	<u>467,471,275</u>	<u>131,424,021</u>	<u>(336,047,254)</u>	<u>345,023,500</u>
Net change in fund balance	(309,377,891)	4,905,400	314,283,291	(19,793,094)
Fund balance				
Beginning of year	<u>309,377,891</u>	<u>313,803,864</u>	<u>4,425,973</u>	<u>333,596,958</u>
End of year	<u>\$ -</u>	<u>\$ 318,709,264</u>	<u>\$ 318,709,264</u>	<u>\$ 313,803,864</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, 2020
(With comparative actual for the fiscal year ended June 30, 2019)

Information Technology Capital Projects	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Interest	\$ 356,544	\$ 2,910,394	\$ 2,553,850	\$ 2,001,618
Other	-	-	-	7,847
Total revenues	356,544	2,910,394	2,553,850	2,009,465
Other financing sources				
Transfers from other funds	3,250,000	37,912,409	34,662,409	32,783,940
Total revenues and other financing sources	3,606,544	40,822,803	37,216,259	34,793,405
Expenditures				
Salaries and wages	193,455	44,839	(148,616)	39,122
Employee benefits	8,532	7,614	(918)	1,828
Services and supplies	40,686,555	14,256,460	(26,430,095)	15,154,465
Capital outlay	10,258,054	8,232,560	(2,025,494)	3,582,822
Total expenditures	51,146,596	22,541,473	(28,605,123)	18,778,237
Net change in fund balance	(47,540,052)	18,281,330	65,821,382	16,015,168
Fund balance				
Beginning of year	47,540,052	53,710,005	6,169,953	37,694,837
End of year	\$ -	\$ 71,991,335	\$ 71,991,335	\$ 53,710,005

Public Works Capital Improvements	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Intergovernmental revenue	\$ -	\$ 742,801	\$ 742,801	\$ -
Charges for services	2,000,000	24,956,888	22,956,888	13,207,990
Interest	346,967	3,322,887	2,975,920	2,461,854
Other	-	141,134	141,134	54,491
Total revenues	2,346,967	29,163,710	26,816,743	15,724,335
Expenditures				
Services and supplies	27,487,635	8,246,707	(19,240,928)	481,837
Capital outlay	21,081,412	2,632,873	(18,448,539)	1,319,676
Total expenditures	48,569,047	10,879,580	(37,689,467)	1,801,513
Net change in fund balance	(46,222,080)	18,284,130	64,506,210	13,922,822
Fund balance				
Beginning of year	46,222,080	49,974,840	3,752,760	36,052,018
End of year	\$ -	\$ 68,258,970	\$ 68,258,970	\$ 49,974,840

Summerlin Capital Construction	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Interest	\$ 75,899	\$ 281,863	\$ 205,964	\$ 412,458
Expenditures				
Capital outlay	11,271,898	1,768,690	(9,503,208)	6,103,586
Net change in fund balance	(11,195,999)	(1,486,827)	9,709,172	(5,691,128)
Fund balance				
Beginning of year	11,195,999	11,385,730	189,731	17,076,858
End of year	\$ -	\$ 9,898,903	\$ 9,898,903	\$ 11,385,730

Clark County, Nevada
Capital Projects Funds
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For the Fiscal Year Ended June 30, 2020
(With comparative actual for the fiscal year ended June 30, 2019)

Mountain's Edge Capital Construction	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Interest	\$ 18,730	\$ 104,441	\$ 85,711	\$ 127,295
Expenditures				
Capital outlay	3,089,004	953,060	(2,135,944)	-
Net change in fund balance	(3,070,274)	(848,619)	2,221,655	127,295
Fund balance				
Beginning of year	3,070,274	3,160,109	89,835	3,032,814
End of year	\$ -	\$ 2,311,490	\$ 2,311,490	\$ 3,160,109

Southern Highlands Capital Construction	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Interest	\$ -	\$ (34)	\$ (34)	\$ 65,855
Expenditures				
Capital outlay	-	-	-	2,720,086
Net change in fund balance	-	(34)	(34)	(2,654,231)
Fund balance				
Beginning of year	-	34	34	2,654,265
End of year	\$ -	\$ -	\$ -	\$ 34

Special Assessment Capital Construction	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Special assessments	\$ -	\$ -	\$ -	\$ 1,610,651
Interest	43,299	184,908	141,609	246,520
Total revenues	43,299	184,908	141,609	1,857,171
Other financing sources				
Transfers from other funds	1,000,000	828,381	(171,619)	1,455,304
Bonds and loans issued	-	-	-	1,803,030
Total other financing sources	1,000,000	828,381	(171,619)	3,258,334
Total revenues and other financing sources	1,043,299	1,013,289	(30,010)	5,115,505
Expenditures				
Services and supplies	-	15,167	15,167	3,086,328
Capital outlay	5,031,900	1,161,731	(3,870,169)	2,194,493
Bond issuance costs	-	-	-	34,000
Total expenditures	5,031,900	1,176,898	(3,855,002)	5,314,821
Other financing uses				
Transfers to other funds	1,000,000	287,972	(712,028)	-
Total expenditures and other financing uses	6,031,900	1,464,870	(4,567,030)	5,314,821
Net change in fund balance	(4,988,601)	(451,581)	4,537,020	(199,316)
Fund balance				
Beginning of year	4,988,601	4,513,159	(475,442)	4,712,475
End of year	\$ -	\$ 4,061,578	\$ 4,061,578	\$ 4,513,159

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, 2020
(With comparative actual for the fiscal year ended June 30, 2019)

SNPLMA Capital Construction	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Intergovernmental revenue	\$ 8,651,667	\$ 2,084,759	\$ (6,566,908)	\$ 756,305
Charges for services	-	-	-	15
Interest	71,712	451,372	379,660	488,038
Total revenues	<u>8,723,379</u>	<u>2,536,131</u>	<u>(6,187,248)</u>	<u>1,244,358</u>
Expenditures				
Services and supplies	1,016,441	-	(1,016,441)	-
Capital outlay	18,725,862	2,175,558	(16,550,304)	562,506
Total expenditures	<u>19,742,303</u>	<u>2,175,558</u>	<u>(17,566,745)</u>	<u>562,506</u>
Net change in fund balance	(11,018,924)	360,573	11,379,497	681,852
Fund balance				
Beginning of year	<u>11,018,924</u>	<u>12,074,966</u>	<u>1,056,042</u>	<u>11,393,114</u>
End of year	<u>\$ -</u>	<u>\$ 12,435,539</u>	<u>\$ 12,435,539</u>	<u>\$ 12,074,966</u>

Public Works Regional Improvements	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Intergovernmental revenue	\$ 105,450,153	\$ 76,376,853	\$ (29,073,300)	\$ 56,056,735
Charges for services	-	128,412	128,412	124,623
Interest	19,077	163,522	144,445	143,652
Total revenues	<u>105,469,230</u>	<u>76,668,787</u>	<u>(28,800,443)</u>	<u>56,325,010</u>
Expenditures				
Services and supplies	9,122,045	1,536,219	(7,585,826)	20,146
Capital outlay	97,494,524	75,060,606	(22,433,918)	55,439,383
Total expenditures	<u>106,616,569</u>	<u>76,596,825</u>	<u>(30,019,744)</u>	<u>55,459,529</u>
Net change in fund balance	(1,147,339)	71,962	1,219,301	865,481
Fund balance				
Beginning of year	<u>1,147,339</u>	<u>2,457,193</u>	<u>1,309,854</u>	<u>1,591,712</u>
End of year	<u>\$ -</u>	<u>\$ 2,529,155</u>	<u>\$ 2,529,155</u>	<u>\$ 2,457,193</u>

Laughlin Capital Acquisition	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Interest	\$ 3,700	\$ 6,301	\$ 2,601	\$ 33,753
Other financing sources				
Transfers from other funds	4,000,000	-	(4,000,000)	-
Total revenues and other financing sources	<u>4,003,700</u>	<u>6,301</u>	<u>(3,997,399)</u>	<u>33,753</u>
Expenditures				
Capital outlay	3,967,175	-	(3,967,175)	58,671
Other financing uses				
Transfers to other funds	809,575	809,575	-	-
Total expenditures and other financing uses	<u>4,776,750</u>	<u>809,575</u>	<u>(3,967,175)</u>	<u>58,671</u>
Net change in fund balance	(773,050)	(803,274)	(30,224)	(24,918)
Fund balance				
Beginning of year	<u>773,050</u>	<u>803,274</u>	<u>30,224</u>	<u>828,192</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 803,274</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, 2020
 (With comparative actual for the fiscal year ended June 30, 2019)

Moapa Town Capital Construction	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Interest	\$ 684	\$ 5,664	\$ 4,980	\$ 4,759
Other financing sources				
Transfers from other funds	14,836	12,271	(2,565)	15,000
Total revenues and other financing sources	<u>15,520</u>	<u>17,935</u>	<u>2,415</u>	<u>19,759</u>
Expenditures				
Services and supplies	146,389	-	(146,389)	-
Net change in fund balance	(130,869)	17,935	148,804	19,759
Fund balance				
Beginning of year	<u>130,869</u>	<u>130,416</u>	<u>(453)</u>	<u>110,657</u>
End of year	<u>\$ -</u>	<u>\$ 148,351</u>	<u>\$ 148,351</u>	<u>\$ 130,416</u>

Searchlight Capital Construction	Final Budget	2020 Actual	Variance	2019 Actual
Revenues				
Interest	\$ -	\$ -	\$ -	\$ 4,566
Expenditures				
Capital outlay	-	-	-	-
Other financing uses				
Transfers to other funds	-	-	-	178,485
Total expenditures and other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>178,485</u>
Net change in fund balance	-	-	-	(173,919)
Fund balance				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>173,919</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>