

## Capital Projects Funds

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

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

Parks and Recreation 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 and bond proceeds.

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 Improvement 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, charges to developers, intergovernmental revenue and bond proceeds.

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.

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.

Clark County, Nevada  
Capital Projects Funds  
Combining Balance Sheet  
June 30, 2024  
(With comparative totals for June 30, 2023)

	Recreation Capital Improvement	Master Transportation Plan Capital	Parks and Recreation Improvements	Special Ad Valorem Capital Projects	Master Transportation Room Tax Improvements
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 30,880,791	\$ 356,898,944	\$ 236,291,718	\$ 56,543,382	\$ 255,606,879
With fiscal agent	-	-	20,304,467	-	-
Accounts receivable	-	218,293	-	-	369,641
Lease receivable	-	-	-	-	-
Interest receivable	171,394	1,979,155	1,311,459	313,825	1,418,661
Due from other funds	-	120,139,133	-	5,708,304	51,276,548
Due from other governmental units	-	1,003,439	1,590,909	-	-
Total assets	<u>\$ 31,052,185</u>	<u>\$ 480,238,964</u>	<u>\$ 259,498,553</u>	<u>\$ 62,565,511</u>	<u>\$ 308,671,729</u>
<b>Liabilities</b>					
Accounts payable	\$ 1,645,614	\$ 13,469,662	\$ 5,452,839	\$ 3,954,131	\$ 12,007,115
Accrued payroll	-	72,587	-	-	-
Due to other funds	-	164,281	-	337,413	182,854
Due to other governmental units	-	-	9,600	-	-
Unearned revenue and other liabilities	-	180	-	3	-
Total liabilities	<u>1,645,614</u>	<u>13,706,710</u>	<u>5,462,439</u>	<u>4,291,547</u>	<u>12,189,969</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	1,003,393	-	-	-
Related to leases	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>1,003,393</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	14,724,532	407,129,452	77,195,788	52,510,400	253,965,676
Assigned	14,682,039	58,399,409	176,840,326	5,763,564	42,516,084
Total fund balances	<u>29,406,571</u>	<u>465,528,861</u>	<u>254,036,114</u>	<u>58,273,964</u>	<u>296,481,760</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 31,052,185</u>	<u>\$ 480,238,964</u>	<u>\$ 259,498,553</u>	<u>\$ 62,565,511</u>	<u>\$ 308,671,729</u>

Clark County, Nevada  
 Capital Projects Funds  
 Combining Balance Sheet  
 June 30, 2024  
 (With comparative totals for June 30, 2023)

(Continued)

	LVMPD Capital Improvement	Fire Service Capital	Fort Mohave Valley Development Capital Improvements	County Capital Projects	Information Technology Capital Projects
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 27,338,669	\$ 130,994,840	\$ 466,830	\$ 596,021,695	\$ 160,185,630
With fiscal agent	-	52,627,557	-	-	-
Accounts receivable	-	114,933	-	279,440	-
Lease receivable	-	-	-	81,521	-
Interest receivable	151,734	727,043	2,591	3,645,548	889,057
Due from other funds	-	-	-	1,740,527	12,447,066
Due from other governmental units	-	57,144,649	-	-	-
Total assets	<u>\$ 27,490,403</u>	<u>\$ 241,609,022</u>	<u>\$ 469,421</u>	<u>\$ 601,768,731</u>	<u>\$ 173,521,753</u>
<b>Liabilities</b>					
Accounts payable	\$ 33,868	\$ 1,005,913	\$ 61,025	\$ 20,236,930	\$ 3,210,230
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	24,683	3,588
Total liabilities	<u>33,868</u>	<u>1,005,913</u>	<u>61,025</u>	<u>20,261,613</u>	<u>3,213,818</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	57,144,649	-	-	-
Related to leases	-	-	-	76,691	-
Total deferred inflows of resources	<u>-</u>	<u>57,144,649</u>	<u>-</u>	<u>76,691</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	-	97,080,039	139,150	10,381,752	-
Assigned	27,456,535	86,378,421	269,246	571,048,675	170,307,935
Total fund balances	<u>27,456,535</u>	<u>183,458,460</u>	<u>408,396</u>	<u>581,430,427</u>	<u>170,307,935</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 27,490,403</u>	<u>\$ 241,609,022</u>	<u>\$ 469,421</u>	<u>\$ 601,768,731</u>	<u>\$ 173,521,753</u>

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Clark County, Nevada  
 Capital Projects Funds  
 Combining Balance Sheet  
 June 30, 2024  
 (With comparative totals for June 30, 2023)

(Continued)

	Public Works Capital Improvements	Summerlin Capital Construction	Mountain's Edge Capital Construction	Special Assessment Capital Construction	SNPLMA Capital Construction
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 117,735,195	\$ 5,761,176	\$ 64,794	\$ 4,181,051	\$ 11,431,891
With fiscal agent	-	2,942,236	-	-	-
Accounts receivable	688,164	-	-	-	-
Lease receivable	-	-	-	-	-
Interest receivable	653,412	31,975	360	23,206	63,449
Due from other funds	-	4,282	-	-	-
Due from other governmental units	-	-	-	-	1,082,758
Total assets	<u>\$ 119,076,771</u>	<u>\$ 8,739,669</u>	<u>\$ 65,154</u>	<u>\$ 4,204,257</u>	<u>\$ 12,578,098</u>
<b>Liabilities</b>					
Accounts payable	\$ 4,277,048	\$ -	\$ 47,407	\$ 1	\$ 775,710
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	35,408,815	-	-	-	-
Total liabilities	<u>39,685,863</u>	<u>-</u>	<u>47,407</u>	<u>1</u>	<u>775,710</u>
<b>Deferred Inflows of Resources</b>					
Unavailable grant revenue	-	-	-	-	-
Related to leases	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	-	8,739,669	17,747	-	-
Assigned	79,390,908	-	-	4,204,256	11,802,388
Total fund balances	<u>79,390,908</u>	<u>8,739,669</u>	<u>17,747</u>	<u>4,204,256</u>	<u>11,802,388</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 119,076,771</u>	<u>\$ 8,739,669</u>	<u>\$ 65,154</u>	<u>\$ 4,204,257</u>	<u>\$ 12,578,098</u>

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	Public Works Regional Improvements	Totals	
		2024	2023
<b>Assets</b>			
Cash and investments			
In custody of the County Treasurer	\$ 12,086,611	\$ 2,002,490,096	\$ 1,568,546,815
With fiscal agent	-	75,874,260	179,757,661
Accounts receivable	6,520	1,676,991	832,463
Lease receivable	-	81,521	108,591
Interest receivable	67,083	11,449,952	6,020,441
Due from other funds	-	191,315,860	159,496,501
Due from other governmental units	40,426,313	101,248,068	95,818,328
Total assets	<u>\$ 52,586,527</u>	<u>\$ 2,384,136,748</u>	<u>\$ 2,010,580,800</u>
<b>Liabilities</b>			
Accounts payable	\$ 51,718,841	\$ 117,896,334	\$ 109,284,791
Accrued payroll	-	72,587	56,973
Due to other funds	-	684,548	481,225
Due to other governmental units	416,193	425,793	12,785
Unearned revenue and other liabilities	-	35,437,269	28,429,859
Total liabilities	<u>52,135,034</u>	<u>154,516,531</u>	<u>138,265,633</u>
<b>Deferred Inflows of Resources</b>			
Unavailable grant revenue	-	58,148,042	45,196,892
Related to leases	-	76,691	104,648
Total deferred inflows of resources	<u>-</u>	<u>58,224,733</u>	<u>45,301,540</u>
<b>Fund Balances</b>			
Restricted	-	921,884,205	874,784,348
Assigned	451,493	1,249,511,279	952,229,279
Total fund balances	<u>451,493</u>	<u>2,171,395,484</u>	<u>1,827,013,627</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 52,586,527</u>	<u>\$ 2,384,136,748</u>	<u>\$ 2,010,580,800</u>

Clark County, Nevada  
Capital Projects Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2024  
(With comparative totals for the fiscal year ended June 30, 2023)

	Recreation Capital Improvement	Master Transportation Plan Capital	Parks and Recreation Improvements	Special Ad Valorem Capital Projects	Master Transportation Room Tax Improvements
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	2,207,122	3,011,451	-	1,986,644
Investment income (loss)	434,657	14,855,176	11,231,584	2,525,468	11,618,782
Other	-	-	5,660	-	-
Total revenues	<u>434,657</u>	<u>17,062,298</u>	<u>14,248,695</u>	<u>2,525,468</u>	<u>13,605,426</u>
<b>Expenditures</b>					
Salaries and wages	-	3,122,246	-	-	-
Employee benefits	-	1,454,632	-	-	-
Services and supplies	-	1,421,046	328,255	-	8,471,790
Capital outlay	3,098,730	59,670,163	37,357,888	9,148,325	50,892,628
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Total expenditures	<u>3,098,730</u>	<u>65,668,087</u>	<u>37,686,143</u>	<u>9,148,325</u>	<u>59,364,418</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,664,073)</u>	<u>(48,605,789)</u>	<u>(23,437,448)</u>	<u>(6,622,857)</u>	<u>(45,758,992)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	19,011,473	120,129,119	22,000,000	13,369,224	51,276,548
Transfers to other funds	(1,188,211)	-	-	(797,068)	(1,850,503)
Lease and SBITA financing	-	-	-	-	-
Bonds and loans issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Total other financing sources (uses)	<u>17,823,262</u>	<u>120,129,119</u>	<u>22,000,000</u>	<u>12,572,156</u>	<u>49,426,045</u>
Net change in fund balances	<u>15,159,189</u>	<u>71,523,330</u>	<u>(1,437,448)</u>	<u>5,949,299</u>	<u>3,667,053</u>
<b>Fund Balance</b>					
Beginning of year	<u>14,247,382</u>	<u>394,005,531</u>	<u>255,473,562</u>	<u>52,324,665</u>	<u>292,814,707</u>
End of year	<u>\$ 29,406,571</u>	<u>\$ 465,528,861</u>	<u>\$ 254,036,114</u>	<u>\$ 58,273,964</u>	<u>\$ 296,481,760</u>

Clark County, Nevada  
 Capital Projects Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
 For the Fiscal Year Ended June 30, 2024  
 (With comparative totals for the fiscal year ended June 30, 2023)

(Continued)

	LVMPD Capital Improvement	Fire Service Capital	Fort Mohave Valley Development Capital Improvements	County Capital Projects	Information Technology Capital Projects
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ 23,002,377	\$ -	\$ -	\$ -
Charges for services	-	34,969	-	260,601	-
Investment income (loss)	513,660	6,776,981	25,069	21,704,507	5,143,289
Other	2,008,650	6,303,761	-	605,102	-
Total revenues	<u>2,522,310</u>	<u>36,118,088</u>	<u>25,069</u>	<u>22,570,210</u>	<u>5,143,289</u>
<b>Expenditures</b>					
Salaries and wages	-	-	-	-	3,484
Employee benefits	-	-	-	-	-
Services and supplies	589,826	4,230,165	-	18,603,100	26,793,862
Capital outlay	-	8,860,101	5,241	60,670,652	9,279,855
Principal	-	-	-	-	7,610,071
Interest	-	-	-	-	79,576
Bond issuance costs	-	-	-	-	-
Total expenditures	<u>589,826</u>	<u>13,090,266</u>	<u>5,241</u>	<u>79,273,752</u>	<u>43,766,848</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,932,484</u>	<u>23,027,822</u>	<u>19,828</u>	<u>(56,703,542)</u>	<u>(38,623,559)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	12,700,000	18,000,000	-	235,487,762	69,161,402
Transfers to other funds	-	-	-	(34,961,402)	-
Lease and SBITA financing	-	-	-	-	17,523,826
Bonds and loans issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Total other financing sources (uses)	<u>12,700,000</u>	<u>18,000,000</u>	<u>-</u>	<u>200,526,360</u>	<u>86,685,228</u>
Net change in fund balances	<u>14,632,484</u>	<u>41,027,822</u>	<u>19,828</u>	<u>143,822,818</u>	<u>48,061,669</u>
<b>Fund Balance</b>					
Beginning of year	<u>12,824,051</u>	<u>142,430,638</u>	<u>388,568</u>	<u>437,607,609</u>	<u>122,246,266</u>
End of year	<u>\$ 27,456,535</u>	<u>\$ 183,458,460</u>	<u>\$ 408,396</u>	<u>\$ 581,430,427</u>	<u>\$ 170,307,935</u>

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Clark County, Nevada  
 Capital Projects Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
 For the Fiscal Year Ended June 30, 2024  
 (With comparative totals for the fiscal year ended June 30, 2023)

(Continued)

	Public Works Capital Improvements	Summerlin Capital Construction	Mountain's Edge Capital Construction	Special Assessment Capital Construction	SNPLMA Capital Construction
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ 2,304,929
Charges for services	13,491,480	-	-	-	-
Investment income (loss)	5,228,250	431,478	6,029	195,464	542,010
Other	-	-	-	-	-
Total revenues	<u>18,719,730</u>	<u>431,478</u>	<u>6,029</u>	<u>195,464</u>	<u>2,846,939</u>
<b>Expenditures</b>					
Salaries and wages	-	-	-	-	-
Employee benefits	-	-	-	-	-
Services and supplies	8,323,612	-	-	-	-
Capital outlay	6,961,123	5,551	-	-	2,664,544
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Total expenditures	<u>15,284,735</u>	<u>5,551</u>	<u>-</u>	<u>-</u>	<u>2,664,544</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,434,995</u>	<u>425,927</u>	<u>6,029</u>	<u>195,464</u>	<u>182,395</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Lease and SBITA financing	-	-	-	-	-
Bonds and loans issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,434,995	425,927	6,029	195,464	182,395
<b>Fund Balance</b>					
Beginning of year	<u>75,955,913</u>	<u>8,313,742</u>	<u>11,718</u>	<u>4,008,792</u>	<u>11,619,993</u>
End of year	<u>\$ 79,390,908</u>	<u>\$ 8,739,669</u>	<u>\$ 17,747</u>	<u>\$ 4,204,256</u>	<u>\$ 11,802,388</u>



Clark County, Nevada  
 Capital Projects Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
 For the Fiscal Year Ended June 30, 2024  
 (With comparative totals for the fiscal year ended June 30, 2023)

(Continued)

	Public Works Regional Improvements	Totals	
		2024	2023
<b>Revenues</b>			
Intergovernmental revenue	\$ 226,695,785	\$ 252,003,091	\$ 177,182,733
Charges for services	-	20,992,267	19,402,935
Investment income (loss)	198,283	81,430,687	12,316,481
Other	-	8,923,173	5,079,524
Total revenues	<u>226,894,068</u>	<u>363,349,218</u>	<u>213,981,673</u>
<b>Expenditures</b>			
Salaries and wages	-	3,125,730	2,735,474
Employee benefits	-	1,454,632	1,223,554
Services and supplies	1,512,142	70,273,798	66,377,737
Capital outlay	227,670,923	476,285,724	351,374,819
Principal	-	7,610,071	1,221,969
Interest	-	79,576	16,896
Bond issuance costs	-	-	377,676
Total expenditures	<u>229,183,065</u>	<u>558,829,531</u>	<u>423,328,125</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,288,997)</u>	<u>(195,480,313)</u>	<u>(209,346,452)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers from other funds	-	561,135,528	525,029,330
Transfers to other funds	-	(38,797,184)	(45,407,045)
Lease and SBITA financing	-	17,523,826	3,021,913
Bonds and loans issued	-	-	43,660,000
Premium on bonds issued	-	-	6,728,729
Total other financing sources (uses)	<u>-</u>	<u>539,862,170</u>	<u>533,032,927</u>
Net change in fund balances	<u>(2,288,997)</u>	<u>344,381,857</u>	<u>323,686,475</u>
<b>Fund Balance</b>			
Beginning of year	<u>2,740,490</u>	<u>1,827,013,627</u>	<u>1,503,327,152</u>
End of year	<u>\$ 451,493</u>	<u>\$ 2,171,395,484</u>	<u>\$ 1,827,013,627</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, 2024  
(With comparative actual for the fiscal year ended June 30, 2023)

Recreation Capital Improvement	Final Budget	2024 Actual	Variance	2023 Actual
<b>Revenues</b>				
Investment income (loss)	\$ 227,130	\$ 434,657	\$ 207,527	\$ 458,457
<b>Other financing sources</b>				
Transfers from other funds	46,739,400	19,011,473	(27,727,927)	-
Total revenues and other financing sources	46,966,530	19,446,130	(27,520,400)	458,457
<b>Expenditures</b>				
Services and supplies	213,164	-	(213,164)	-
Capital outlay	59,219,982	3,098,730	(56,121,252)	1,312,868
Total expenditures	59,433,146	3,098,730	(56,334,416)	1,312,868
<b>Other financing uses</b>				
Transfers to other funds	2,000,000	1,188,211	(811,789)	3,824,766
Total expenditures and other financing uses	61,433,146	4,286,941	(57,146,205)	5,137,634
Net change in fund balance	(14,466,616)	15,159,189	29,625,805	(4,679,177)
<b>Fund balance</b>				
Beginning of year	14,466,616	14,247,382	(219,234)	18,926,559
End of year	\$ -	\$ 29,406,571	\$ 29,406,571	\$ 14,247,382

Master Transportation Plan Capital	Final Budget	2024 Actual	Variance	2023 Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 11,957,786
Charges for services	2,500,000	2,207,122	(292,878)	1,736,405
Investment income (loss)	3,233,681	14,855,176	11,621,495	865,040
Other	-	-	-	2,794
Total revenues	5,733,681	17,062,298	11,328,617	14,562,025
<b>Other financing sources</b>				
Transfers from other funds	104,541,159	120,129,119	15,587,960	107,275,557
Total revenues and other financing sources	110,274,840	137,191,417	26,916,577	121,837,582
<b>Expenditures</b>				
Salaries and wages	3,412,654	3,122,246	(290,408)	2,735,474
Employee benefits	1,726,225	1,454,632	(271,593)	1,223,554
Services and supplies	10,699,629	1,421,046	(9,278,583)	1,483,272
Capital outlay	475,870,944	59,670,163	(416,200,781)	43,322,748
Total expenditures	491,709,452	65,668,087	(426,041,365)	48,765,048
Net change in fund balance	(381,434,612)	71,523,330	452,957,942	73,072,534
<b>Fund balance</b>				
Beginning of year	381,434,612	394,005,531	12,570,919	320,932,997
End of year	\$ -	\$ 465,528,861	\$ 465,528,861	\$ 394,005,531

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, 2024  
(With comparative actual for the fiscal year ended June 30, 2023)

Parks and Recreation Improvements	Final Budget	2024 Actual	Variance	2023 Actual
<b>Revenues</b>				
Charges for services	\$ 3,000,000	\$ 3,011,451	\$ 11,451	\$ 3,005,559
Investment income (loss)	2,875,494	11,231,584	8,356,090	(444,052)
Other	-	5,660	5,660	716,761
Total revenues	<u>5,875,494</u>	<u>14,248,695</u>	<u>8,373,201</u>	<u>3,278,268</u>
<b>Other financing sources</b>				
Transfers from other funds	-	22,000,000	22,000,000	104,316,126
Total revenues and other financing sources	<u>5,875,494</u>	<u>36,248,695</u>	<u>30,373,201</u>	<u>107,594,394</u>
<b>Expenditures</b>				
Services and supplies	15,246,377	328,255	(14,918,122)	4,535,101
Capital outlay	258,627,523	37,357,888	(221,269,635)	37,864,431
Total expenditures	<u>273,873,900</u>	<u>37,686,143</u>	<u>(236,187,757)</u>	<u>42,399,532</u>
Net change in fund balance	(267,998,406)	(1,437,448)	266,560,958	65,194,862
<b>Fund balance</b>				
Beginning of year	<u>267,998,406</u>	<u>255,473,562</u>	<u>(12,524,844)</u>	<u>190,278,700</u>
End of year	<u>\$ -</u>	<u>\$ 254,036,114</u>	<u>\$ 254,036,114</u>	<u>\$ 255,473,562</u>

Special Ad Valorem Capital Projects	Final Budget	2024 Actual	Variance	2023 Actual
<b>Revenues</b>				
Investment income (loss)	\$ 515,990	\$ 2,525,468	\$ 2,009,478	\$ 168,547
<b>Other financing sources</b>				
Transfers from other funds	<u>12,973,280</u>	<u>13,369,224</u>	<u>395,944</u>	<u>11,684,848</u>
Total revenues and other financing sources	<u>13,489,270</u>	<u>15,894,692</u>	<u>2,405,422</u>	<u>11,853,395</u>
<b>Expenditures</b>				
Capital outlay	65,516,285	9,148,325	(56,367,960)	214,525
<b>Other financing uses</b>				
Transfers to other funds	<u>797,068</u>	<u>797,068</u>	<u>-</u>	<u>633,033</u>
Total expenditures and other financing uses	<u>66,313,353</u>	<u>9,945,393</u>	<u>(56,367,960)</u>	<u>847,558</u>
Net change in fund balance	(52,824,083)	5,949,299	58,773,382	11,005,837
<b>Fund balance</b>				
Beginning of year	<u>52,824,083</u>	<u>52,324,665</u>	<u>(499,418)</u>	<u>41,318,828</u>
End of year	<u>\$ -</u>	<u>\$ 58,273,964</u>	<u>\$ 58,273,964</u>	<u>\$ 52,324,665</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, 2024  
(With comparative actual for the fiscal year ended June 30, 2023)

Master Transportation Room Tax Improvements	2024			2023
	Final Budget	Actual	Variance	Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 108,156
Charges for services	203,304	1,986,644	1,783,340	755,687
Investment income (loss)	3,661,449	11,618,782	7,957,333	6,617,989
Other	-	-	-	55,770
Total revenues	<u>3,864,753</u>	<u>13,605,426</u>	<u>9,740,673</u>	<u>7,537,602</u>
<b>Other financing sources</b>				
Transfers from other funds	<u>36,408,328</u>	<u>51,276,548</u>	<u>14,868,220</u>	<u>50,186,213</u>
Total revenues and other financing sources	<u>40,273,081</u>	<u>64,881,974</u>	<u>24,608,893</u>	<u>57,723,815</u>
<b>Expenditures</b>				
Services and supplies	22,242,200	8,471,790	(13,770,410)	8,107,752
Capital outlay	293,109,256	50,892,628	(242,216,628)	71,458,698
Total expenditures	<u>315,351,456</u>	<u>59,364,418</u>	<u>(255,987,038)</u>	<u>79,566,450</u>
<b>Other financing uses</b>				
Transfers to other funds	<u>1,850,503</u>	<u>1,850,503</u>	-	<u>2,008,006</u>
Total expenditures and other financing uses	<u>317,201,959</u>	<u>61,214,921</u>	<u>(255,987,038)</u>	<u>81,574,456</u>
Net change in fund balance	<u>(276,928,878)</u>	<u>3,667,053</u>	<u>280,595,931</u>	<u>(23,850,641)</u>
<b>Fund balance</b>				
Beginning of year	<u>276,928,878</u>	<u>292,814,707</u>	<u>15,885,829</u>	<u>316,665,348</u>
End of year	<u>\$ -</u>	<u>\$ 296,481,760</u>	<u>\$ 296,481,760</u>	<u>\$ 292,814,707</u>

LVMPD Capital Improvements	2024			2023
	Final Budget	Actual	Variance	Actual
<b>Revenues</b>				
Investment income (loss)	\$ 200,000	\$ 513,660	\$ 313,660	\$ 492,900
Other	-	2,008,650	2,008,650	25,000
Total revenues	<u>200,000</u>	<u>2,522,310</u>	<u>2,322,310</u>	<u>517,900</u>
<b>Other financing sources</b>				
Transfers from other funds	<u>4,000,000</u>	<u>12,700,000</u>	<u>8,700,000</u>	<u>-</u>
Total revenues and other financing sources	<u>4,200,000</u>	<u>15,222,310</u>	<u>11,022,310</u>	<u>517,900</u>
<b>Expenditures</b>				
Services and supplies	85,054	589,826	504,772	2,007,428
Capital outlay	16,032,754	-	(16,032,754)	5,480,684
Total expenditures	<u>16,117,808</u>	<u>589,826</u>	<u>(15,527,982)</u>	<u>7,488,112</u>
Net change in fund balance	<u>(11,917,808)</u>	<u>14,632,484</u>	<u>26,550,292</u>	<u>(6,970,212)</u>
<b>Fund balance</b>				
Beginning of year	<u>11,917,808</u>	<u>12,824,051</u>	<u>906,243</u>	<u>19,794,263</u>
End of year	<u>\$ -</u>	<u>\$ 27,456,535</u>	<u>\$ 27,456,535</u>	<u>\$ 12,824,051</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, 2024  
(With comparative actual for the fiscal year ended June 30, 2023)

Fire Service Capital	2024		Variance	2023
	Final Budget	Actual		Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ -	\$ 23,002,377	\$ 23,002,377	\$ 24,058,695
Charges for services	-	34,969	34,969	-
Investment income (loss)	665,121	6,776,981	6,111,860	(796,157)
Other	2,500,000	6,303,761	3,803,761	2,792,026
Total revenues	<u>3,165,121</u>	<u>36,118,088</u>	<u>32,952,967</u>	<u>26,054,564</u>
<b>Other financing sources</b>				
Transfers from other funds	18,000,000	18,000,000	-	31,100,066
Bonds and loans issued	-	-	-	43,660,000
Premium on bonds issued	-	-	-	6,728,729
Total other financing sources	<u>18,000,000</u>	<u>18,000,000</u>	<u>-</u>	<u>81,488,795</u>
Total revenues and other financing sources	<u>21,165,121</u>	<u>54,118,088</u>	<u>32,952,967</u>	<u>107,543,359</u>
<b>Expenditures</b>				
Services and supplies	12,016,085	4,230,165	(7,785,920)	1,401,639
Capital outlay	139,566,294	8,860,101	(130,706,193)	2,028,248
Bond issuance costs	183,586	-	(183,586)	377,676
Total expenditures	<u>151,765,965</u>	<u>13,090,266</u>	<u>(138,675,699)</u>	<u>3,807,563</u>
<b>Other financing uses</b>				
Transfers to other funds	3,503,000	-	(3,503,000)	845,472
Total expenditures and other financing uses	<u>155,268,965</u>	<u>13,090,266</u>	<u>(142,178,699)</u>	<u>4,653,035</u>
Net change in fund balance	<u>(134,103,844)</u>	<u>41,027,822</u>	<u>175,131,666</u>	<u>102,890,324</u>
<b>Fund balance</b>				
Beginning of year	<u>134,103,844</u>	<u>142,430,638</u>	<u>8,326,794</u>	<u>39,540,314</u>
End of year	<u>\$ -</u>	<u>\$ 183,458,460</u>	<u>\$ 183,458,460</u>	<u>\$ 142,430,638</u>

Fort Mohave Valley Development Capital Improvements	2024		Variance	2023
	Final Budget	Actual		Actual
<b>Revenues</b>				
Investment income (loss)	\$ 8,240	\$ 25,069	\$ 16,829	\$ 22,423
<b>Other financing sources</b>				
Transfers from other funds	11,975,088	-	(11,975,088)	-
Total revenues and other financing sources	<u>11,983,328</u>	<u>25,069</u>	<u>(11,958,259)</u>	<u>22,423</u>
<b>Expenditures</b>				
Capital outlay	12,518,389	5,241	(12,513,148)	277,879
Net change in fund balance	<u>(535,061)</u>	<u>19,828</u>	<u>554,889</u>	<u>(255,456)</u>
<b>Fund balance</b>				
Beginning of year	<u>535,061</u>	<u>388,568</u>	<u>(146,493)</u>	<u>644,024</u>
End of year	<u>\$ -</u>	<u>\$ 408,396</u>	<u>\$ 408,396</u>	<u>\$ 388,568</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, 2024  
(With comparative actual for the fiscal year ended June 30, 2023)

County Capital Projects	Final Budget	2024 Actual	Variance	2023 Actual
<b>Revenues</b>				
Charges for services	\$ -	\$ 260,601	\$ 260,601	\$ 577,936
Investment income (loss)	5,101,531	21,704,507	16,602,976	4,148,972
Other	-	605,102	605,102	1,467,061
Total revenues	5,101,531	22,570,210	17,468,679	6,193,969
<b>Other financing sources</b>				
Transfers from other funds	237,863,080	235,487,762	(2,375,318)	155,729,567
Total revenues and other financing sources	242,964,611	258,057,972	15,093,361	161,923,536
<b>Expenditures</b>				
Services and supplies	36,133,294	18,603,100	(17,530,194)	18,797,099
Capital outlay	515,046,376	60,670,652	(454,375,724)	37,380,723
Total expenditures	551,179,670	79,273,752	(471,905,918)	56,177,822
<b>Other financing uses</b>				
Transfers to other funds	34,961,402	34,961,402	-	37,401,335
Total expenditures and other financing uses	586,141,072	114,235,154	(471,905,918)	93,579,157
Net change in fund balance	(343,176,461)	143,822,818	486,999,279	68,344,379
<b>Fund balance</b>				
Beginning of year	430,984,736	437,607,609	6,622,873	369,263,230
End of year	\$ 87,808,275	\$ 581,430,427	\$ 493,622,152	\$ 437,607,609

Information Technology Capital Projects	Final Budget	2024 Actual	Variance	2023 Actual
<b>Revenues</b>				
Investment income (loss)	\$ 1,254,559	\$ 5,143,289	\$ 3,888,730	\$ (1,301,421)
<b>Other financing sources</b>				
Transfers from other funds	23,250,000	69,161,402	45,911,402	64,736,953
Lease and SBITA financing	-	17,523,826	17,523,826	3,021,913
Total other financing sources	23,250,000	86,685,228	63,435,228	67,758,866
Total revenues and other financing sources	24,504,559	91,828,517	67,323,958	66,457,445
<b>Expenditures</b>				
Salaries and wages	541,577	3,484	(538,093)	-
Employee benefits	5,475	-	(5,475)	-
Services and supplies	77,330,584	26,793,862	(50,536,722)	13,366,538
Capital outlay	62,288,015	9,279,855	(53,008,160)	4,026,946
Principal	1,221,969	7,610,071	6,388,102	1,221,969
Interest	16,896	79,576	62,680	16,896
Total expenditures	141,404,516	43,766,848	(97,637,668)	18,632,349
Net change in fund balance	(116,899,957)	48,061,669	164,961,626	47,825,096
<b>Fund balance</b>				
Beginning of year	116,899,957	122,246,266	5,346,309	74,421,170
End of year	\$ -	\$ 170,307,935	\$ 170,307,935	\$ 122,246,266

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, 2024  
(With comparative actual for the fiscal year ended June 30, 2023)

Public Works Capital Improvements	Final Budget	2024 Actual	Variance	2023 Actual
<b>Revenues</b>				
Charges for services	\$ 2,000,000	\$ 13,491,480	\$ 11,491,480	\$ 13,287,348
Investment income (loss)	1,374,502	5,228,250	3,853,748	1,399,638
Other	100,000	-	(100,000)	-
Total revenues	<u>3,474,502</u>	<u>18,719,730</u>	<u>15,245,228</u>	<u>14,686,986</u>
<b>Expenditures</b>				
Services and supplies	27,888,981	8,323,612	(19,565,369)	15,140,621
Capital outlay	49,913,377	6,961,123	(42,952,254)	7,035,719
Total expenditures	<u>77,802,358</u>	<u>15,284,735</u>	<u>(62,517,623)</u>	<u>22,176,340</u>
Net change in fund balance	(74,327,856)	3,434,995	77,762,851	(7,489,354)
<b>Fund balance</b>				
Beginning of year	<u>74,327,856</u>	<u>75,955,913</u>	<u>1,628,057</u>	<u>83,445,267</u>
End of year	<u>\$ -</u>	<u>\$ 79,390,908</u>	<u>\$ 79,390,908</u>	<u>\$ 75,955,913</u>

Summerlin Capital Construction	Final Budget	2024 Actual	Variance	2023 Actual
<b>Revenues</b>				
Charges for services	\$ -	\$ -	\$ -	\$ 40,000
Investment income (loss)	100,833	431,478	330,645	168,978
Total revenues	<u>100,833</u>	<u>431,478</u>	<u>330,645</u>	<u>208,978</u>
<b>Expenditures</b>				
Capital outlay	8,311,822	5,551	(8,306,271)	482,778
Net change in fund balance	(8,210,989)	425,927	8,636,916	(273,800)
<b>Fund balance</b>				
Beginning of year	<u>8,210,989</u>	<u>8,313,742</u>	<u>102,753</u>	<u>8,587,542</u>
End of year	<u>\$ -</u>	<u>\$ 8,739,669</u>	<u>\$ 8,739,669</u>	<u>\$ 8,313,742</u>

Mountain's Edge Capital Construction	Final Budget	2024 Actual	Variance	2023 Actual
<b>Revenues</b>				
Investment income (loss)	\$ 10,085	\$ 6,029	\$ (4,056)	\$ 49,901
<b>Expenditures</b>				
Capital outlay	724,710	-	(724,710)	1,057,349
Net change in fund balance	(714,625)	6,029	720,654	(1,007,448)
<b>Fund balance</b>				
Beginning of year	<u>714,625</u>	<u>11,718</u>	<u>(702,907)</u>	<u>1,019,166</u>
End of year	<u>\$ -</u>	<u>\$ 17,747</u>	<u>\$ 17,747</u>	<u>\$ 11,718</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, 2024  
(With comparative actual for the fiscal year ended June 30, 2023)

Special Assessment Capital Construction	2024			2023
	Final Budget	Actual	Variance	Actual
<b>Revenues</b>				
Investment income (loss)	\$ 39,137	\$ 195,464	\$ 156,327	\$ 78,736
<b>Other financing sources</b>				
Transfers from other funds	1,000,000	-	(1,000,000)	-
Total revenues and other financing sources	1,039,137	195,464	(843,673)	78,736
<b>Expenditures</b>				
Capital outlay	4,008,330	-	(4,008,330)	-
<b>Other financing uses</b>				
Transfers to other funds	1,000,000	-	(1,000,000)	694,433
Total expenditures and other financing uses	5,008,330	-	(5,008,330)	694,433
Net change in fund balance	(3,969,193)	195,464	4,164,657	(615,697)
<b>Fund balance</b>				
Beginning of year	3,969,193	4,008,792	39,599	4,624,489
End of year	\$ -	\$ 4,204,256	\$ 4,204,256	\$ 4,008,792

SNPLMA Capital Construction	2024			2023
	Final Budget	Actual	Variance	Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ 28,506,276	\$ 2,304,929	\$ (26,201,347)	\$ 3,655,751
Investment income (loss)	133,435	542,010	408,575	134,729
Other	-	-	-	16,912
Total revenues	28,639,711	2,846,939	(25,792,772)	3,807,392
<b>Expenditures</b>				
Capital outlay	40,203,469	2,664,544	(37,538,925)	3,617,722
Net change in fund balance	(11,563,758)	182,395	11,746,153	189,670
<b>Fund balance</b>				
Beginning of year	11,563,758	11,619,993	56,235	11,430,323
End of year	\$ -	\$ 11,802,388	\$ 11,802,388	\$ 11,619,993

Public Works Regional Improvements	2024			2023
	Final Budget	Actual	Variance	Actual
<b>Revenues</b>				
Intergovernmental revenue	\$ 566,597,426	\$ 226,695,785	\$ (339,901,641)	\$ 137,402,345
Investment income (loss)	106,257	198,283	92,026	251,801
Other	-	-	-	3,200
Total revenues	566,703,683	226,894,068	(339,809,615)	137,657,346
<b>Expenditures</b>				
Services and supplies	3,895,788	1,512,142	(2,383,646)	1,538,287
Capital outlay	565,492,861	227,670,923	(337,821,938)	135,813,501
Total expenditures	569,388,649	229,183,065	(340,205,584)	137,351,788
Net change in fund balance	(2,684,966)	(2,288,997)	395,969	305,558
<b>Fund balance</b>				
Beginning of year	2,684,966	2,740,490	55,524	2,434,932
End of year	\$ -	\$ 451,493	\$ 451,493	\$ 2,740,490