

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Terminal Building and Use Fees	155,979,314	141,417,600	148,629,898	148,629,898
Landing Fees and Other Aircraft Fees	26,098,278	28,784,640	30,252,657	30,252,657
Gate Use Fees	38,075,121	23,930,880	25,151,355	25,151,355
Terminal Concession Fees	85,472,136	97,359,360	102,324,687	102,324,687
Rental Car Facility and Concession Fees	86,642,770	83,988,480	88,271,892	88,271,892
Parking and Ground Transportation Fees	100,282,469	101,143,680	106,302,008	106,302,008
Gaming Fees	58,490,398	60,618,240	63,709,770	63,709,770
Ground Rents and Use Fees	25,245,458	38,866,560	40,848,755	40,848,755
Other	12,947,132	20,148,480	21,176,052	21,176,052
Total Operating Revenue	589,233,076	596,257,920	626,667,074	626,667,074
OPERATING EXPENSE				
Airports				
Salaries & Wages	95,821,848	108,164,880	116,667,600	116,667,600
Employee Benefits	56,287,659	23,398,800	58,631,640	58,631,640
Contracted & Professional Services	72,850,689	91,102,320	99,904,920	99,904,920
Utilities & Communications	31,381,239	34,101,660	35,318,520	35,318,520
Repairs & Maintenance	19,997,817	21,307,800	28,625,280	28,625,280
Materials & Supplies	20,691,247	22,009,560	17,647,020	17,647,020
Administrative Expenses	8,468,165	9,279,960	8,965,800	8,965,800
Depreciation/Amortization	193,964,535	195,000,000	195,000,000	195,000,000
Total Operating Expense	499,463,199	504,364,980	560,760,780	560,760,780
Operating Income or (Loss)	89,769,877	91,892,940	65,906,294	65,906,294
NONOPERATING REVENUES				
Interest Earnings	28,893,491	12,217,000	10,000,000	10,000,000
Passenger Facility Charge	110,473,052	10,500,000	112,000,000	112,000,000
Capital Contributions	20,378,621	9,900,000	10,000,000	10,000,000
Other	167,313,636	43,000,000	52,000,000	52,000,000
Total Nonoperating Revenues	327,058,800	75,617,000	184,000,000	184,000,000
NONOPERATING EXPENSES				
Interest Expense*	87,916,359	96,000,000	96,000,000	96,000,000
(Gain) / Loss on Disposal of Property & Equipment	(7,826,323)	(500,000)	(500,000)	(500,000)
Total Nonoperating Expenses	80,090,036	95,500,000	95,500,000	95,500,000
Net Income (Loss) before Operating Transfers	336,738,641	72,009,940	154,406,294	154,406,294
Operating Transfers (Schedule T)				
In From Fund 2120 (MTP) - Jet "A" Fuel** Out	17,295,113	17,300,000	17,500,000	17,500,000
Net Operating Transfers	17,295,113	17,300,000	17,500,000	17,500,000
NET INCOME (LOSS)	354,033,754	89,309,940	171,906,294	171,906,294

* NOTE: Schedule F-1 on full accrual basis.
Schedule C-1 on cash basis.

** NOTE: Jet "A" Fuel Tax revenues are recorded
in the ACFR as Transfers In.

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME
Funds 5200-5290
Department of Aviation

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	544,533,887	596,257,920	626,667,074	626,667,074
Cash paid to employees & benefits	(140,559,532)	(131,563,680)	(175,299,240)	(175,299,240)
Cash paid for services & supplies	(147,623,594)	(177,801,300)	(190,461,540)	(190,461,540)
a. Net cash provided by (or used for) operating activities	256,350,761	286,892,940	260,906,294	260,906,294
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash provided from federal grants	170,359,864	7,000,000	3,000,000	3,000,000
b. Net cash provided by (or used for) noncapital financing activities	170,359,864	7,000,000	3,000,000	3,000,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Transfers from other Funds (Jet "A" Fuel)	17,060,566	17,300,000	17,500,000	17,500,000
Collateralized Agreements	1,090,000	(3,000,000)	(3,000,000)	(3,000,000)
Passenger facility charges	106,747,810	110,500,000	112,000,000	112,000,000
Proceeds from bonds & loans	5,774,669	519,000,000		
Cash provided from federal grants	17,484,680	45,000,000	48,000,000	48,000,000
Acquisition, construction or improvement of capital assets	(77,011,232)	(55,000,000)	(70,000,000)	(70,000,000)
Sale of capital assets	17,739,195	6,000,000	6,000,000	6,000,000
Bond Refunding Payments	(7,624,529)	(351,000,000)		
Principal	(333,317,115)	(162,355,000)	(126,455,000)	(126,455,000)
Interest	(121,616,873)	(120,000,000)	(125,349,582)	(125,349,582)
Lease interest received	576,269	600,000	600,000	600,000
Other - donation airport name change	1,950,000	1,010,000	500,000	500,000
c. Net cash provided by (or used for) capital and related financing activities	(371,146,560)	8,055,000	(140,204,582)	(140,204,582)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Proceeds of maturities of investments	272,193,859	200,000,000	200,000,000	200,000,000
Purchase of investments	(247,998,966)	(190,000,000)	(190,000,000)	(190,000,000)
Interest earnings	14,360,634	12,217,000	10,000,000	10,000,000
d. Net cash provided by (or used in) investing activities	38,555,527	22,217,000	20,000,000	20,000,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	94,119,592	324,164,940	143,701,712	143,701,712
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,047,461,132	1,141,580,724	1,465,745,664	1,465,745,664
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,141,580,724	1,465,745,664	1,609,447,376	1,609,447,376

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS
Funds 5200-5290
Department of Aviation

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Licenses & Permits				
Building Permits	41,448,784	47,651,428	41,261,251	41,261,251
Charges for Services				
Engineering Charges	129,228	150,000	150,000	150,000
Total Operating Revenue	41,578,012	47,801,428	41,411,251	41,411,251
OPERATING EXPENSE				
Public Safety				
Salaries & Wages	14,515,061	16,157,788	18,494,008	18,494,008
Employee Benefits	7,190,426	7,463,483	9,342,119	9,342,119
Services & Supplies	7,164,112	7,336,545	15,081,352	15,081,352
Subtotal	28,869,599	30,957,816	42,917,479	42,917,479
Public Works				
Salaries & Wages	6,780,959	7,334,386	8,294,196	8,294,196
Employee Benefits	3,248,133	3,497,722	4,322,196	4,322,196
Services & Supplies	1,754,344	1,860,998	2,269,251	2,269,251
Subtotal	11,783,436	12,693,106	14,885,643	14,885,643
Depreciation/Amortization	1,504,499	1,121,277	941,114	941,114
Total Operating Expense	42,157,534	44,772,199	58,744,236	58,744,236
Operating Income or (Loss)	(579,522)	3,029,229	(17,332,985)	(17,332,985)
NONOPERATING REVENUES				
Interest Earnings	972,414	1,274,729	1,274,729	1,274,729
Total Nonoperating Revenues	972,414	1,274,729	1,274,729	1,274,729
NONOPERATING EXPENSES				
(Gain) / Loss on Disposal of Property & Equipment				
Interest Expense	15,366			
Total Nonoperating Expenses	15,366	0	0	0
Net Income (Loss) before				
Operating Transfers	377,526	4,303,958	(16,058,256)	(16,058,256)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	377,526	4,303,958	(16,058,256)	(16,058,256)

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5340
Building

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	41,627,061	47,651,428	41,261,251	41,261,251
Cash paid to employees & benefits	(29,759,504)	(34,453,379)	(40,452,519)	(40,452,519)
Cash paid for services & supplies	(9,392,347)	(9,197,543)	(17,350,603)	(17,350,603)
Other operating receipts	129,228	150,000	150,000	150,000
a. Net cash provided by (or used for) operating activities	2,604,438	4,150,506	(16,391,871)	(16,391,871)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers to other funds				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(1,039,898)	(2,320,985)	(20,534,225)	(18,718,304)
Sale of capital assets	7,885			
Principal	(326,655)			
Interest	(15,366)			
c. Net cash provided by (or used for) capital and related financing activities	(1,374,034)	(2,320,985)	(20,534,225)	(18,718,304)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	820,577	1,274,729	1,274,729	1,274,729
d. Net cash provided by (or used in) investing activities	820,577	1,274,729	1,274,729	1,274,729
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,050,981	3,104,250	(35,651,367)	(33,835,446)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	86,901,713	88,952,694	93,872,865	92,056,944
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	88,952,694	92,056,944	58,221,498	58,221,498

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5340
Building

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Water Charges	361,202	380,251	380,000	380,000
Miscellaneous				
Other				
Total Operating Revenue	361,202	380,251	380,000	380,000
OPERATING EXPENSE				
Utility Enterprise				
Services & Supplies	297,441	1,427,714	408,122	408,122
Depreciation/Amortization	415,466	415,466	415,466	415,466
Total Operating Expense	712,907	1,843,180	823,588	823,588
Operating Income or (Loss)	(351,705)	(1,462,929)	(443,588)	(443,588)
NONOPERATING REVENUES				
Consolidated Tax	10,346	10,346	10,346	10,346
Interest Earnings	12,731	4,038	4,038	4,038
County Option (0.25%) Sales and Use Tax (Water Infrastructure)	55,608	63,665	60,000	60,000
Total Nonoperating Revenues	78,685	78,049	74,384	74,384
NONOPERATING EXPENSES				
Interest Expense*				
Total Nonoperating Expenses	0	0	0	0
Net Income (Loss) before Operating Transfers	(273,020)	(1,384,880)	(369,204)	(369,204)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	(273,020)	(1,384,880)	(369,204)	(369,204)

* NOTE: Schedule F-1 on full accrual basis.

Schedule C-1 on cash basis.

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5360
Kyle Canyon Water District

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	364,226	380,251	380,000	380,000
Cash paid for services & supplies	(415,957)	(1,427,714)	(408,122)	(408,122)
Other operating receipts				
a. Net cash provided by (or used for) operating activities	(51,731)	(1,047,463)	(28,122)	(28,122)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash provided by consolidated tax	10,346	10,346	10,346	10,346
b. Net cash provided by (or used for) noncapital financing activities	10,346	10,346	10,346	10,346
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
County option (0.25%) sales & use tax (Water Infrastructure)	55,608	63,665	60,000	60,000
Insurance proceeds		3,449,000		
Advance from LVVWD		456,256	353,738	353,738
Acquisition, construction or improvement of capital assets	(15,031)	(3,158,923)	(400,000)	(400,000)
c. Net cash provided by (or used for) capital and related financing activities	40,577	809,998	13,738	13,738
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	12,279	4,038	4,038	4,038
d. Net cash provided by (or used in) investing activities	12,279	4,038	4,038	4,038
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	11,471	(223,081)	0	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	211,610	223,081	0	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	223,081	0	0	0

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5360
Kyle Canyon Water District

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Total Operating Revenue	0			
OPERATING EXPENSE				
Depreciation/Amortization				
Total Operating Expense	0			
Operating Income or (Loss)	0			
NONOPERATING REVENUES				
Total Nonoperating Revenues	0			
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0			
Net Income (Loss) before Operating Transfers	0			
Operating Transfers (Schedule T) In				
Out to Fund 6830 (County Parking)	(10,822,045)			
Net Operating Transfers	(10,822,045)			
NET INCOME (LOSS)	(10,822,045)			

NOTE: In FY 2023, this fund was abolished.

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5380
Public Parking

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
a. Net cash provided by (or used for) operating activities	0			
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers to other funds	(4,186,253)			
b. Net cash provided by (or used for) noncapital financing activities	(4,186,253)			
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets				
c. Net cash provided by (or used for) capital and related financing activities	0			
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings				
d. Net cash provided by (or used in) investing activities	0			
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(4,186,253)			
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,186,253			
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	0			

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5380
Public Parking

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Recreation Fees	12,830,341	13,531,469	14,810,212	14,810,212
Total Operating Revenue	12,830,341	13,531,469	14,810,212	14,810,212
OPERATING EXPENSE				
Culture & Recreation				
Salaries & Wages	8,678,800	9,274,899	12,205,842	12,205,842
Employee Benefits	859,550	1,113,071	1,370,493	1,370,493
Services & Supplies	5,150,310	5,319,453	6,258,240	6,258,240
Depreciation/Amortization	181,378	50,190	45,555	45,555
Total Operating Expense	14,870,038	15,757,613	19,880,130	19,880,130
Operating Income or (Loss)	(2,039,697)	(2,226,144)	(5,069,918)	(5,069,918)
NONOPERATING REVENUES				
Interest Earnings	54,696	61,926	61,926	61,926
Total Nonoperating Revenues	54,696	61,926	61,926	61,926
NONOPERATING EXPENSES				
Interest Expense	829			
Total Nonoperating Expenses	829	0	0	0
Net Income (Loss) before				
Operating Transfers	(1,985,830)	(2,164,218)	(5,007,992)	(5,007,992)
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	1,700,000	3,200,000	3,200,000	3,200,000
Out				
Net Operating Transfers	1,700,000	3,200,000	3,200,000	3,200,000
NET INCOME (LOSS)	(285,830)	1,035,782	(1,807,992)	(1,807,992)

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5410
Recreation Activity

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	12,791,539	13,531,469	14,810,212	14,810,212
Cash paid to employees & benefits	(9,304,405)	(10,837,970)	(12,150,762)	(12,150,762)
Cash paid for services & supplies	(4,968,760)	(5,424,373)	(6,258,240)	(6,258,240)
a. Net cash provided by (or used for) operating activities	(1,481,626)	(2,730,874)	(3,598,790)	(3,598,790)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	1,700,000	3,200,000	3,200,000	3,200,000
b. Net cash provided by (or used for) noncapital financing activities	1,700,000	3,200,000	3,200,000	3,200,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(54,380)			
Principal	(131,522)			
Interest	(829)			
c. Net cash provided by (or used for) capital and related financing activities	(186,731)	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	48,161	61,926	61,926	61,926
d. Net cash provided by (or used in) investing activities	48,161	61,926	61,926	61,926
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	79,804	531,052	(336,864)	(336,864)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,438,582	3,518,386	4,049,438	4,049,438
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,518,386	4,049,438	3,712,574	3,712,574

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5410
Recreation Activity

<u>PROPRIETARY FUND</u>	(1)	(2)	(4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Intergovernmental Revenues				
Grants	3,022,919	3,103,999	2,944,703	2,944,703
Charges for Services				
Total Patient Revenue	558,222,009	575,952,725	636,810,276	636,793,551
MCO Enhanced Rate - Current Year	151,271,128	231,186,672	228,076,510	226,925,826
Upper Payment Limit (UPL)	89,648,775	103,039,076	93,954,930	93,779,922
Practitioner UPL	3,348,868	2,414,687	2,511,649	1,468,265
Indigent Accident Fund (IAF) Supplemental	13,235,992	12,291,100	10,468,389	10,224,522
Disproportionate Share (DSH)	305,902			
Cost Report Settlement	2,922,603	2,855,006	2,898,383	2,898,383
Other	37,152,812	40,380,311	39,485,883	39,485,883
Total Operating Revenue	859,131,008	971,223,576	1,017,150,723	1,014,521,055
OPERATING EXPENSE				
Hospital				
Salaries & Wages	367,118,038	410,181,030	448,734,357	458,002,514
Employee Benefits	147,846,356	173,355,265	183,794,421	190,827,473
Services & Supplies	155,182,410	176,017,362	183,674,592	183,279,031
Professional Fees	38,818,972	33,546,305	30,948,402	27,790,281
Purchased Services	76,004,584	76,738,118	80,004,513	82,052,933
Repairs and Maintenance	11,376,533	10,789,357	11,457,971	11,457,971
Other	17,875,177	21,751,944	22,069,598	22,136,683
Rent	2,167,458	1,651,547	1,588,636	1,864,715
Depreciation/Amortization	44,107,976	46,776,554	47,732,409	47,847,766
Total Operating Expense	860,497,504	950,807,482	1,010,004,899	1,025,259,367
Operating Income or (Loss)	(1,366,496)	20,416,094	7,145,824	(10,738,312)
NONOPERATING REVENUES				
Interest Earnings	8,477,579	9,887,677	9,887,677	9,887,677
Other				
Total Nonoperating Revenues	8,477,579	9,887,677	9,887,677	9,887,677
NONOPERATING EXPENSES				
Interest Expense*	236,427	33,919		
Interest Expense - SBITA	386,617	229,946	195,329	195,328
Interest Expense Capital Leases	804,223	791,151	523,970	523,970
Amortization of Deferred Charges	51,832	8,639		
Other	45,732			
Total Nonoperating Expenses	1,524,831	1,063,655	719,299	719,298
Net Income (Loss) before				
Operating Transfers	5,586,252	29,240,116	16,314,202	(1,569,933)
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	31,000,000	5,000,000	5,000,000	5,000,000
In From Fund 4370 (County Capital Projects)		5,000,000	554,223	554,223
Out				
Net Operating Transfers	31,000,000	10,000,000	5,554,223	5,554,223
NET INCOME (LOSS)	36,586,252	39,240,116	21,868,425	3,984,290

* NOTE: Schedule F-1 on full accrual basis.
Schedule C-1 on cash basis.

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5420-5440
University Medical Center

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	660,304,284	1,099,966,446	974,720,137	972,090,470
Cash paid to employees & benefits	(494,993,985)	(580,128,894)	(632,528,778)	(648,829,987)
Cash paid for services & supplies	(345,984,548)	(365,793,155)	(329,743,712)	(328,581,614)
Other operating receipts	40,329,222	41,477,902	42,430,586	42,430,586
a. Net cash provided by (or used for) operating activities	(140,345,027)	195,522,299	54,878,233	37,109,455
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Contrib: County Subsidy	31,000,000	5,000,000	5,000,000	5,000,000
Contrib: County Capital		5,000,000	554,223	554,223
Other - Donation / Grants				
b. Net cash provided by (or used for) noncapital financing activities	31,000,000	10,000,000	5,554,223	5,554,223
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(35,875,602)	(61,035,000)	(51,770,733)	(51,770,733)
Principal	(7,410,650)	(6,565,000)		
Interest	(452,441)	(101,758)		
Other	(45,732)			
c. Net cash provided by (or used for) capital and related financing activities	(43,784,425)	(67,701,758)	(51,770,733)	(51,770,733)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	8,477,579	9,887,677	9,887,677	9,887,677
d. Net cash provided by (or used in) investing activities	8,477,579	9,887,677	9,887,677	9,887,677
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(144,651,873)	147,708,218	18,549,400	780,622
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	262,434,495	117,782,622	265,490,840	265,490,840
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	117,782,622	265,490,840	284,040,240	266,271,462

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5420-5440
University Medical Center

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Recreation Fees	2,753,786	3,105,202	3,695,000	3,695,000
Total Operating Revenue	2,753,786	3,105,202	3,695,000	3,695,000
OPERATING EXPENSE				
Culture & Recreation				
Salaries & Wages	1,160,457	1,255,214	1,329,949	1,329,949
Employee Benefits	260,668	295,185	342,063	342,063
Services & Supplies	1,680,076	1,816,514	2,130,493	2,130,493
Depreciation/Amortization	2,105	7,225	9,785	9,785
Total Operating Expense	3,103,306	3,374,138	3,812,290	3,812,290
Operating Income or (Loss)	(349,520)	(268,936)	(117,290)	(117,290)
NONOPERATING REVENUES				
Interest Earnings	14,108	12,927	12,927	12,927
Total Nonoperating Revenues	14,108	12,927	12,927	12,927
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
Net Income (Loss) before				
Operating Transfers	(335,412)	(256,009)	(104,363)	(104,363)
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	250,000	3,250,000	250,000	250,000
Out				
Net Operating Transfers	250,000	3,250,000	250,000	250,000
NET INCOME (LOSS)	(85,412)	2,993,991	145,637	145,637

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5450
Shooting Complex

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	2,752,198	3,105,202	3,695,000	3,695,000
Cash paid to employees & benefits	(1,383,623)	(1,550,399)	(1,672,012)	(1,672,012)
Cash paid for services & supplies	(1,707,408)	(1,816,514)	(2,130,493)	(2,130,493)
a. Net cash provided by (or used for) operating activities	(338,833)	(261,711)	(107,505)	(107,505)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	250,000	3,250,000	250,000	250,000
b. Net cash provided by (or used for) noncapital financing activities	250,000	3,250,000	250,000	250,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(7,981)	(48,000)	(3,000,000)	(3,000,000)
c. Net cash provided by (or used for) capital and related financing activities	(7,981)	(48,000)	(3,000,000)	(3,000,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	12,268	12,927	12,927	12,927
d. Net cash provided by (or used in) investing activities	12,268	12,927	12,927	12,927
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(84,546)	2,953,216	(2,844,578)	(2,844,578)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,178,120	1,093,574	4,046,790	4,046,790
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,093,574	4,046,790	1,202,212	1,202,212

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5450
Shooting Complex

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Constable Fees	3,873,228	4,345,021	4,270,000	4,270,000
Miscellaneous				
Other	46,764	54,719		
Total Operating Revenue	3,919,992	4,399,740	4,270,000	4,270,000
OPERATING EXPENSE				
Judicial				
Salaries & Wages	944,439	964,466	1,218,982	1,218,982
Employee Benefits	403,893	449,332	674,503	674,503
Services & Supplies	1,879,930	2,107,092	2,569,000	2,569,000
Depreciation/Amortization	77,528	104,893	88,440	88,440
Total Operating Expense	3,305,790	3,625,783	4,550,925	4,550,925
Operating Income or (Loss)	614,202	773,957	(280,925)	(280,925)
NONOPERATING REVENUES				
Interest Earnings	24,210	48,091	48,091	48,091
Total Nonoperating Revenues	24,210	48,091	48,091	48,091
NONOPERATING EXPENSES				
(Gain) / Loss on Disposal of Property & Equipment	(43,788)			
Total Nonoperating Expenses	(43,788)	0	0	0
Net Income (Loss) before				
Operating Transfers	682,200	822,048	(232,834)	(232,834)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	682,200	822,048	(232,834)	(232,834)

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5460
Constables

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	3,843,665	4,345,021	4,270,000	4,270,000
Cash paid to employees & benefits	(1,339,961)	(1,413,798)	(1,893,485)	(1,893,485)
Cash paid for services & supplies	(1,838,569)	(2,107,092)	(2,569,000)	(2,569,000)
Other operating receipts	44,462	54,719		
a. Net cash provided by (or used for) operating activities	709,597	878,850	(192,485)	(192,485)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(379,069)		(448,000)	(448,000)
Sale of capital assets	44,655			
c. Net cash provided by (or used for) capital and related financing activities	(334,414)	0	(448,000)	(448,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	17,658	48,091	48,091	48,091
d. Net cash provided by (or used in) investing activities	17,658	48,091	48,091	48,091
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	392,841	926,941	(592,394)	(592,394)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,346,962	2,739,803	3,666,744	3,666,744
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,739,803	3,666,744	3,074,350	3,074,350

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5460
Constables

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Sewer Charges	181,097,882	189,822,795	196,312,068	206,116,352
Connection Fees / SDA Revenues	26,648,512	28,016,444	20,886,553	20,886,553
Effluent Sales - Water Reuse Sales	438,932	468,967	450,000	650,000
Pretreatment Fees	422,725	439,268	447,946	447,946
Septage Fees	593,310	866,887	456,500	456,500
Miscellaneous				
Other	191,239	167,485	190,000	190,000
Total Operating Revenue	209,392,600	219,781,846	218,743,067	228,747,351
OPERATING EXPENSE				
Utility Enterprise				
Salaries & Wages	29,633,055	31,491,749	34,566,722	34,566,722
Employee Benefits	14,145,072	15,622,148	16,983,611	16,983,611
Services & Supplies	51,468,283	57,603,161	67,071,325	68,391,325
Depreciation/Amortization	92,164,360	89,178,979	91,724,078	91,724,078
Total Operating Expense	187,410,770	193,896,037	210,345,736	211,665,736
Operating Income or (Loss)	21,981,830	25,885,809	8,397,331	17,081,615
NONOPERATING REVENUES				
Interest Earnings	4,372,232	22,433,915	15,089,691	15,089,691
County Option (0.25%) Sales and Use Tax (Waste Water Infrastructure)	28,525,841	28,899,603	29,276,282	29,276,282
Capital Contributions*	37,760,747	30,339,780	30,946,576	30,946,576
Federal and State Grants				5,000,000
Other	67,579	1,149,510	1,172,355	1,172,355
Total Nonoperating Revenues	70,726,399	82,822,808	76,484,904	81,484,904
NONOPERATING EXPENSES				
Interest Expense**	13,011,974	21,162,587	29,518,168	29,518,168
Total Nonoperating Expenses	13,011,974	21,162,587	29,518,168	29,518,168
Net Income (Loss) before Operating Transfers	79,696,255	87,546,030	55,364,067	69,048,351
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	79,696,255	87,546,030	55,364,067	69,048,351

* NOTE: Schedule F-1 on full accrual basis.

Schedule C-1 on cash basis.

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Clark County Water Reclamation District

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2025	
	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	207,519,683	219,781,846	218,743,067	228,747,351
Cash paid to employees & benefits	(42,387,551)	(47,113,897)	(51,550,333)	(51,550,333)
Cash paid for services & supplies	(50,230,861)	(57,603,161)	(67,071,325)	(68,391,325)
Other operating receipts	67,579			
a. Net cash provided by (or used for) operating activities	114,968,850	115,064,788	100,121,409	108,805,693
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(113,253,538)	(253,154,694)	(377,092,643)	(364,061,331)
Federal and State Grants				5,000,000
County option (0.25%) sales & use tax	28,478,281	28,899,603	29,276,282	29,276,282
Principal	(19,213,588)	(18,003,921)	(24,638,913)	(24,638,913)
Interest	(14,299,803)	(14,254,886)	(29,518,168)	(29,518,168)
Proceeds from capital debt	3,400,000	378,663,941		
c. Net cash provided by (or used for) capital and related financing activities	(114,888,648)	122,150,043	(401,973,442)	(383,942,130)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	10,672,200	22,433,915	15,089,691	15,089,691
Purchase of investments	(115,773,045)	(509,399,053)	(228,628,000)	(228,628,000)
Proceeds from sales of investments	144,733,153	409,407,988	496,107,020	496,107,020
d. Net cash provided by (or used in) investing activities	39,632,308	(77,557,150)	282,568,711	282,568,711
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	39,712,510	159,657,681	(19,283,322)	7,432,274
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	54,578,052	94,290,562	255,708,287	253,948,243
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	94,290,562	253,948,243	236,424,965	261,380,517

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Clark County Water Reclamation District