

## NONMAJOR ENTERPRISE FUNDS

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Building - to account for the provision of building inspection, plan filing and checking services, and building permits to the residents of Clark County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, and billing and collection.

Public Parking - to account for the provision of a public parking garage to the residents of Clark County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, and maintenance.

Recreation Activity - to account for the provision of recreation to the residents of Clark County. Costs of instruction, materials, and billing and collection are accounted for in this fund.

Shooting Complex - to account for the provision of a public shooting park to the residents of Clark County. Funding is provided by fees charged to users and all activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations and maintenance.

Constables - to account for the provision of services by the constables of Henderson Township and North Las Vegas Township and the Ex Officio Constable within the Las Vegas Township, such as serving evictions, making collections, etc. Fees received for these services and all activities necessary to provide such services are accounted for in this fund.

Kyle Canyon Water District\* - to account for the provision of water services to the residents of Kyle Canyon. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and billing and collection.

\* Reported as a discretely presented component unit.

Clark County, Nevada  
Nonmajor Enterprise Funds  
Combining Statement of Net Position  
June 30, 2020  
(With comparative totals for June 30, 2019)

	Building	Public Parking	Recreation Activity	Shooting Complex	Constables
<b>Assets</b>					
Current assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 78,784,738	\$ 2,227,239	\$ 4,380,381	\$ 1,131,594	\$ 2,402,752
In custody of other officials	2,350	1,000	28,926	6,500	1,000
Accounts receivable	150,430	56,575	945	-	57,126
Interest receivable	279,229	7,898	15,561	4,012	8,780
Due from other funds	490,519	-	110,180	22,156	36,410
Due from other governmental units	720	-	-	-	-
Inventories	-	-	-	265,705	-
Prepaid items and other current assets	-	15,000	-	-	-
Total current assets	<u>79,707,986</u>	<u>2,307,712</u>	<u>4,535,993</u>	<u>1,429,967</u>	<u>2,506,068</u>
Noncurrent assets					
Capital assets					
Property and equipment	40,941,198	13,779,757	1,539,149	201,580	928,182
Accumulated depreciation	(14,058,836)	(7,024,235)	(1,094,344)	(156,090)	(654,948)
Total capital assets, net of accumulated depreciation	<u>26,882,362</u>	<u>6,755,522</u>	<u>444,805</u>	<u>45,490</u>	<u>273,234</u>
Total noncurrent assets	<u>26,882,362</u>	<u>6,755,522</u>	<u>444,805</u>	<u>45,490</u>	<u>273,234</u>
Total assets	<u>106,590,348</u>	<u>9,063,234</u>	<u>4,980,798</u>	<u>1,475,457</u>	<u>2,779,302</u>
<b>Deferred Outflows of Resources</b>					
Related to pensions	5,739,472	-	-	-	-
<b>Liabilities</b>					
Current liabilities (payable from current assets)					
Accounts payable	479,804	2,094	397,517	33,689	6,028
Accrued expenses	1,097,462	9,165	122,379	26,242	52,210
Due to other funds	46,716	-	-	4,238	487
Current portion of long-term liabilities	2,875,003	22,846	225,802	92,179	124,289
Unearned revenue	16,345,901	-	-	-	-
Deposits and other current liabilities	3,012,903	33,393	4,827	1,431	-
Total current liabilities (payable from current assets)	<u>23,857,789</u>	<u>67,498</u>	<u>750,525</u>	<u>157,779</u>	<u>183,014</u>
Noncurrent liabilities					
Compensated absences	894,628	-	71,342	29,501	204,458
Net pension liability	34,846,484	-	-	-	-
Total noncurrent liabilities	<u>35,741,112</u>	<u>-</u>	<u>71,342</u>	<u>29,501</u>	<u>204,458</u>
Total liabilities	<u>59,598,901</u>	<u>67,498</u>	<u>821,867</u>	<u>187,280</u>	<u>387,472</u>
<b>Deferred Inflows of Resources</b>					
Related to pensions	3,198,469	-	-	-	-
<b>Net Position</b>					
Net investment in capital assets	26,882,362	6,755,522	444,805	45,490	273,234
Unrestricted	22,650,088	2,240,214	3,714,126	1,242,687	2,118,596
Total net position	<u>\$ 49,532,450</u>	<u>\$ 8,995,736</u>	<u>\$ 4,158,931</u>	<u>\$ 1,288,177</u>	<u>\$ 2,391,830</u>

(Continued)

Clark County, Nevada  
 Nonmajor Enterprise Funds  
 Combining Statement of Net Position  
 June 30, 2020  
 (With comparative totals for June 30, 2019)

(Continued)

	Totals	
	2020	2019
<b>Assets</b>		
Current assets		
Cash and cash equivalents		
In custody of the County Treasurer	\$ 88,926,704	\$ 79,960,915
In custody of other officials	39,776	31,353
Accounts receivable	265,076	416,085
Interest receivable	315,480	445,321
Due from other funds	659,265	59,229
Due from other governmental units	720	1,598
Inventories	265,705	97,956
Prepaid items and other current assets	15,000	15,000
Total current assets	<u>90,487,726</u>	<u>81,027,457</u>
Noncurrent assets		
Capital assets		
Property and equipment	57,389,866	56,213,889
Accumulated depreciation	(22,988,453)	(22,410,526)
Total capital assets, net of accumulated depreciation	<u>34,401,413</u>	<u>33,803,363</u>
Total noncurrent assets	<u>34,401,413</u>	<u>33,803,363</u>
Total assets	<u>124,889,139</u>	<u>114,830,820</u>
<b>Deferred Outflows of Resources</b>		
Related to pensions	<u>5,739,472</u>	<u>5,591,350</u>
<b>Liabilities</b>		
Current liabilities (payable from current assets)		
Accounts payable	919,132	835,453
Accrued expenses	1,307,458	1,566,078
Due to other funds	51,441	365,858
Current portion of long-term liabilities	3,340,119	3,446,825
Unearned revenue	16,345,901	16,964,039
Deposits and other current liabilities	3,052,554	1,917,931
Total current liabilities (payable from current assets)	<u>25,016,605</u>	<u>25,096,184</u>
Noncurrent liabilities		
Compensated absences	1,199,929	696,600
Net pension liability	34,846,484	33,529,891
Total noncurrent liabilities	<u>36,046,413</u>	<u>34,226,491</u>
Total liabilities	<u>61,063,018</u>	<u>59,322,675</u>
<b>Deferred Inflows of Resources</b>		
Related to pensions	<u>3,198,469</u>	<u>2,298,623</u>
<b>Net Position</b>		
Net investment in capital assets	34,401,413	33,743,909
Unrestricted	31,965,711	25,056,963
Total net position	<u>\$ 66,367,124</u>	<u>\$ 58,800,872</u>

Clark County, Nevada  
Nonmajor Enterprise Funds  
Combining Statement of Revenues, Expenses and Changes in Net Position  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for the fiscal year ended June 30, 2019)

	Building	Public Parking	Recreation Activity	Shooting Complex	Constables
<b>Operating Revenues</b>					
Charges for services					
Constable fees	\$ -	\$ -	\$ -	\$ -	\$ 3,374,501
Building fees and permits	41,623,769	-	-	-	-
Recreation fees	-	-	9,340,967	1,884,194	-
Parking fees	-	336,791	-	-	-
Other	-	1,000,000	-	-	-
Other operating revenues	202,503	-	-	-	92,249
Total operating revenues	<u>41,826,272</u>	<u>1,336,791</u>	<u>9,340,967</u>	<u>1,884,194</u>	<u>3,466,750</u>
<b>Operating Expenses</b>					
Salaries and wages	19,799,589	178,136	6,020,031	870,592	836,456
Employee benefits	10,579,527	76,421	632,874	219,830	386,592
Services and supplies	7,666,765	193,405	4,051,206	1,033,718	1,686,526
Depreciation	1,306,903	186,637	44,096	915	116,007
Total operating expenses	<u>39,352,784</u>	<u>634,599</u>	<u>10,748,207</u>	<u>2,125,055</u>	<u>3,025,581</u>
Operating income (loss)	<u>2,473,488</u>	<u>702,192</u>	<u>(1,407,240)</u>	<u>(240,861)</u>	<u>441,169</u>
<b>Nonoperating Revenues (Expenses)</b>					
Interest income	3,041,642	82,346	161,538	43,365	104,461
Gain on sale or disposition of property and equipment	238,260	-	-	-	(24,108)
Total nonoperating revenues (expenses)	<u>3,279,902</u>	<u>82,346</u>	<u>161,538</u>	<u>43,365</u>	<u>80,353</u>
Income (loss) before transfers	5,753,390	784,538	(1,245,702)	(197,496)	521,522
Transfers from other funds	-	-	1,700,000	250,000	-
Transfers to other funds	-	-	-	-	-
Changes in net position	<u>5,753,390</u>	<u>784,538</u>	<u>454,298</u>	<u>52,504</u>	<u>521,522</u>
<b>Net Position</b>					
Beginning of year	43,779,060	8,211,198	3,704,633	1,235,673	1,870,308
End of year	<u>\$ 49,532,450</u>	<u>\$ 8,995,736</u>	<u>\$ 4,158,931</u>	<u>\$ 1,288,177</u>	<u>\$ 2,391,830</u>

(Continued)

Clark County, Nevada  
 Nonmajor Enterprise Funds  
 Combining Statement of Revenues, Expenses and Changes in Net Position  
 For the Fiscal Year Ended June 30, 2020  
 (With comparative totals for the fiscal year ended June 30, 2019)

(Continued)

	Totals	
	2020	2019
<b>Operating Revenues</b>		
Charges for services		
Constable fees	\$ 3,374,501	\$ 3,513,631
Building fees and permits	41,623,769	42,186,486
Recreation fees	11,225,161	14,409,253
Parking fees	336,791	354,517
Other	1,000,000	-
Other operating revenues	294,752	336,412
Total operating revenues	<u>57,854,974</u>	<u>60,800,299</u>
<b>Operating Expenses</b>		
Salaries and wages	27,704,804	29,246,862
Employee benefits	11,895,244	9,224,885
Services and supplies	14,631,620	12,928,560
Depreciation	1,654,558	1,488,643
Total operating expenses	<u>55,886,226</u>	<u>52,888,950</u>
Operating income (loss)	<u>1,968,748</u>	<u>7,911,349</u>
<b>Nonoperating Revenues (Expenses)</b>		
Interest income	3,433,352	2,865,158
Gain on sale or disposition of property and equipment	214,152	706,681
Total nonoperating revenues (expenses)	<u>3,647,504</u>	<u>3,571,839</u>
Income (loss) before transfers	5,616,252	11,483,188
Transfers from other funds	1,950,000	1,950,000
Transfers to other funds	-	(1,670,250)
Changes in net position	<u>7,566,252</u>	<u>11,762,938</u>
<b>Net Position</b>		
Beginning of year	<u>58,800,872</u>	<u>47,037,934</u>
End of year	<u>\$ 66,367,124</u>	<u>\$ 58,800,872</u>

Clark County, Nevada  
Nonmajor Enterprise Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for the fiscal year ended June 30, 2019)

	Building	Public Parking	Recreation Activity	Shooting Complex	Constables
<b>Cash Flows From Operating Activities:</b>					
Cash received from customers	\$ 42,102,479	\$ 1,291,526	\$ 9,374,711	\$ 1,884,208	\$ 3,594,878
Cash paid for employees and benefits	(28,328,895)	(248,999)	(7,092,038)	(1,124,801)	(1,218,065)
Cash paid for services and supplies	(7,767,484)	(196,385)	(4,111,497)	(1,220,097)	(1,726,243)
Other operating receipts	202,503	-	-	-	92,249
Net cash provided (used) by operating activities	<u>6,208,603</u>	<u>846,142</u>	<u>(1,828,824)</u>	<u>(460,690)</u>	<u>742,819</u>
<b>Cash Flows From Noncapital Financing Activities:</b>					
Transfers from other funds	-	-	1,700,000	250,000	-
Transfers to other funds	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>1,700,000</u>	<u>250,000</u>	<u>-</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>					
Acquisition, construction, or improvement of capital assets	(1,865,139)	(281,853)	(34,767)	-	(103,532)
Proceeds from the sale of capital assets	238,260	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>(1,626,879)</u>	<u>(281,853)</u>	<u>(34,767)</u>	<u>-</u>	<u>(103,532)</u>
<b>Cash Flows From Investing Activities:</b>					
Interest income	3,156,068	83,207	170,273	46,537	107,108
Net increase (decrease) in cash and cash equivalents	7,737,792	647,496	6,682	(164,153)	746,395
Cash and cash equivalents:					
Beginning of year	71,049,296	1,580,743	4,402,625	1,302,247	1,657,357
End of year:					
Unrestricted	78,787,088	2,228,239	4,409,307	1,138,094	2,403,752
Total cash and cash equivalents at end of year	<u>\$ 78,787,088</u>	<u>\$ 2,228,239</u>	<u>\$ 4,409,307</u>	<u>\$ 1,138,094</u>	<u>\$ 2,403,752</u>
<b>Reconciliation of operating income (loss) to net cash flows from operating activities:</b>					
Operating income (loss)	\$ 2,473,488	\$ 702,192	\$ (1,407,240)	\$ (240,861)	\$ 441,169
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	1,306,903	186,637	44,096	915	116,007
(Increase) decrease in:					
Accounts receivable	(59,041)	(45,265)	34,938	-	220,377
Due from other funds	(467,740)	-	(73,730)	(22,156)	(36,410)
Due from other governmental units	(613)	-	1,477	14	-
Inventory	-	-	-	(167,749)	-
Deferred outflows of resources	(148,122)	-	-	-	-
Increase (decrease) in:					
Accounts payable	264,626	(2,937)	(60,232)	(22,753)	(39,734)
Accrued payroll and benefits	141,702	1,687	(382,065)	(22,277)	2,333
Due to other funds	(365,345)	(43)	-	4,238	17
Current portion of long-term liabilities	(162,422)	3,871	29,819	16,179	5,847
Unearned revenue	(618,138)	-	-	-	-
Deposits and other current liabilities	1,134,797	-	(59)	(115)	-
Compensated absences	492,069	-	(15,828)	(6,125)	33,213
Net pension liability	1,316,593	-	-	-	-
Deferred inflows of resources	899,846	-	-	-	-
Net cash provided (used) by operating activities	<u>\$ 6,208,603</u>	<u>\$ 846,142</u>	<u>\$ (1,828,824)</u>	<u>\$ (460,690)</u>	<u>\$ 742,819</u>

(Continued)

Clark County, Nevada  
 Nonmajor Enterprise Funds  
 Combining Statement of Cash Flows  
 For the Fiscal Year Ended June 30, 2020  
 (With comparative totals for the fiscal year ended June 30, 2019)

(Continued)

	Totals	
	2020	2019
<b>Cash Flows From Operating Activities:</b>		
Cash received from customers	\$ 58,247,802	\$ 68,104,485
Cash paid for employees and benefits	(38,012,798)	(37,851,944)
Cash paid for services and supplies	(15,021,706)	(12,765,338)
Other operating receipts	294,752	336,412
Net cash provided (used) by operating activities	<u>5,508,050</u>	<u>17,823,615</u>
<b>Cash Flows From Noncapital Financing Activities:</b>		
Transfers from other funds	1,950,000	1,950,000
Transfers to other funds	-	(1,670,250)
Net cash provided (used) by noncapital financing activities	<u>1,950,000</u>	<u>279,750</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>		
Acquisition, construction, or improvement of capital assets	(2,285,291)	(1,340,101)
Proceeds from the sale of capital assets	238,260	724,594
Net cash provided (used) by capital and related financing activities	<u>(2,047,031)</u>	<u>(615,507)</u>
<b>Cash Flows From Investing Activities:</b>		
Interest income	<u>3,563,193</u>	<u>2,615,761</u>
Net increase (decrease) in cash and cash equivalents	8,974,212	20,103,619
Cash and cash equivalents:		
Beginning of year	<u>79,992,268</u>	<u>59,888,649</u>
End of year:		
Unrestricted	<u>88,966,480</u>	<u>79,992,268</u>
Total cash and cash equivalents at end of year	<u>\$ 88,966,480</u>	<u>\$ 79,992,268</u>
<b>Reconciliation of operating income (loss) to net cash flows from operating activities:</b>		
Operating income (loss)	\$ 1,968,748	\$ 7,911,349
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	1,654,558	1,488,643
(Increase) decrease in:		
Accounts receivable	151,009	(12,896)
Due from other funds	(600,036)	(14,594)
Due from other governmental units	878	(1,238)
Inventory	(167,749)	67,687
Deferred outflows of resources	(148,122)	(568,649)
Increase (decrease) in:		
Accounts payable	138,970	(244,574)
Accrued payroll and benefits	(258,620)	149,541
Due to other funds	(361,133)	340,109
Current portion of long-term liabilities	(106,706)	136,299
Unearned revenue	(618,138)	5,934,719
Deposits and other current liabilities	1,134,623	1,734,607
Compensated absences	503,329	116,078
Net pension liability	1,316,593	1,306,597
Deferred inflows of resources	899,846	(520,063)
Net cash provided (used) by operating activities	<u>\$ 5,508,050</u>	<u>\$ 17,823,615</u>

Clark County, Nevada  
Nonmajor Enterprise Funds  
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

Building	2020		Variance	2019
	Final Budget	Actual		Actual
Operating revenues:				
Charges for services:				
Building fees and permits	\$ 36,427,216	\$ 41,623,769	\$ 5,196,553	\$ 42,186,486
Other operating revenues	594,823	202,503	(392,320)	265,543
Total operating revenues	<u>37,022,039</u>	<u>41,826,272</u>	<u>4,804,233</u>	<u>42,452,029</u>
Operating expenses:				
Salaries and wages	21,753,847	19,799,589	(1,954,258)	19,064,502
Employee benefits	9,307,795	10,579,527	1,271,732	7,911,755
Services and supplies	8,876,021	7,666,765	(1,209,256)	5,307,404
Depreciation	1,163,472	1,306,903	143,431	1,137,397
Total operating expenses	<u>41,101,135</u>	<u>39,352,784</u>	<u>(1,748,351)</u>	<u>33,421,058</u>
Operating income (loss)	<u>(4,079,096)</u>	<u>2,473,488</u>	<u>6,552,584</u>	<u>9,030,971</u>
Nonoperating revenues (expenses):				
Interest income	367,748	3,041,642	2,673,894	2,516,046
Gain on sale or disposition of property and equipment	-	238,260	238,260	724,594
Total nonoperating revenues (expenses)	<u>367,748</u>	<u>3,279,902</u>	<u>2,912,154</u>	<u>3,240,640</u>
Income (loss) before transfers	<u>(3,711,348)</u>	<u>5,753,390</u>	<u>9,464,738</u>	<u>12,271,611</u>
Transfers to other funds	<u>(1,709,550)</u>	<u>-</u>	<u>1,709,550</u>	<u>(1,480,300)</u>
Net income (loss)	<u>\$ (5,420,898)</u>	<u>\$ 5,753,390</u>	<u>\$ 11,174,288</u>	<u>\$ 10,791,311</u>

Kyle Canyon Water District *	2020		Variance	2019
	Final Budget	Actual		Actual
Operating revenues:				
Charges for services:				
Water sales and related water fees	\$ 355,000	\$ 356,327	\$ 1,327	\$ 350,566
Other operating revenues	-	11,602	11,602	-
Total operating revenues	<u>355,000</u>	<u>367,929</u>	<u>12,929</u>	<u>350,566</u>
Operating expenses:				
Services and supplies	328,725	164,644	(164,081)	198,127
Depreciation	481,362	418,362	(63,000)	451,963
Total operating expenses	<u>810,087</u>	<u>583,006</u>	<u>(227,081)</u>	<u>650,090</u>
Operating income (loss)	<u>(455,087)</u>	<u>(215,077)</u>	<u>240,010</u>	<u>(299,524)</u>
Nonoperating revenues (expenses):				
Interest income	1,050	7,825	6,775	7,212
Interest expense	-	(1,021)	(1,021)	(5,075)
Consolidated tax	10,346	10,346	-	10,346
Sales and use tax	42,000	42,062	62	43,105
Total nonoperating revenues (expenses)	<u>53,396</u>	<u>59,212</u>	<u>5,816</u>	<u>55,588</u>
Net income (loss)	<u>\$ (401,691)</u>	<u>\$ (155,865)</u>	<u>\$ 245,826</u>	<u>\$ (243,936)</u>



Clark County, Nevada  
Nonmajor Enterprise Funds  
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

Public Parking	Final Budget	2020 Actual	Variance	2019 Actual
Operating revenues:				
Charges for services:				
Parking fees	\$ 340,000	\$ 336,791	\$ (3,209)	\$ 354,517
Other	-	1,000,000	1,000,000	-
Other operating revenues	-	-	-	12,365
Total operating revenues	<u>340,000</u>	<u>1,336,791</u>	<u>996,791</u>	<u>366,882</u>
Operating expenses:				
Salaries and wages	235,718	178,136	(57,582)	150,201
Employee benefits	102,643	76,421	(26,222)	58,762
Services and supplies	235,848	193,405	(42,443)	191,877
Depreciation	186,637	186,637	-	186,637
Total operating expenses	<u>760,846</u>	<u>634,599</u>	<u>(126,247)</u>	<u>587,477</u>
Operating income (loss)	<u>(420,846)</u>	<u>702,192</u>	<u>1,123,038</u>	<u>(220,595)</u>
Nonoperating revenues (expenses):				
Interest income	10,118	82,346	72,228	69,010
Income (loss) before transfers	<u>(410,728)</u>	<u>784,538</u>	<u>1,195,266</u>	<u>(151,585)</u>
Transfers to other funds	<u>(26,200)</u>	<u>-</u>	<u>26,200</u>	<u>(19,650)</u>
Net income (loss)	<u>\$ (436,928)</u>	<u>\$ 784,538</u>	<u>\$ 1,221,466</u>	<u>\$ (171,235)</u>

Recreation Activity	Final Budget	2020 Actual	Variance	2019 Actual
Operating revenues:				
Charges for services:				
Recreation fees	\$ 13,374,471	\$ 9,340,967	\$ (4,033,504)	\$ 12,061,873
Operating expenses:				
Salaries and wages	9,050,040	6,020,031	(3,030,009)	8,101,350
Employee benefits	720,183	632,874	(87,309)	673,704
Services and supplies	4,797,746	4,051,206	(746,540)	4,152,620
Depreciation	39,461	44,096	4,635	52,721
Total operating expenses	<u>14,607,430</u>	<u>10,748,207</u>	<u>(3,859,223)</u>	<u>12,980,395</u>
Operating income (loss)	<u>(1,232,959)</u>	<u>(1,407,240)</u>	<u>(174,281)</u>	<u>(918,522)</u>
Nonoperating revenues (expenses):				
Interest income	13,035	161,538	148,503	152,948
Income (loss) before transfers	<u>(1,219,924)</u>	<u>(1,245,702)</u>	<u>(25,778)</u>	<u>(765,574)</u>
Transfers from other funds	<u>1,700,000</u>	<u>1,700,000</u>	<u>-</u>	<u>1,700,000</u>
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>(78,600)</u>
Net income (loss)	<u>\$ 480,076</u>	<u>\$ 454,298</u>	<u>\$ (25,778)</u>	<u>\$ 855,826</u>

Clark County, Nevada  
Nonmajor Enterprise Funds  
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

Shooting Complex	Final Budget	2020 Actual	Variance	2019 Actual
Operating revenues:				
Charges for services:				
Recreation fees	\$ 2,469,507	\$ 1,884,194	\$ (585,313)	\$ 2,347,380
Operating expenses:				
Salaries and wages	1,047,651	870,592	(177,059)	1,052,658
Employee benefits	218,490	219,830	1,340	205,062
Services and supplies	1,360,758	1,033,718	(327,040)	1,167,216
Depreciation	915	915	-	1,629
Total operating expenses	2,627,814	2,125,055	(502,759)	2,426,565
Operating income (loss)	(158,307)	(240,861)	(82,554)	(79,185)
Nonoperating revenues (expenses):				
Interest income	5,373	43,365	37,992	43,924
Income (loss) before transfers	(152,934)	(197,496)	(44,562)	(35,261)
Transfers from other funds	250,000	250,000	-	250,000
Net income (loss)	\$ 97,066	\$ 52,504	\$ (44,562)	\$ 214,739

Constables	Final Budget	2020 Actual	Variance	2019 Actual
Operating revenues:				
Charges for services:				
Constable fees	\$ 3,300,000	\$ 3,374,501	\$ 74,501	\$ 3,513,631
Other operating revenues	-	92,249	92,249	58,504
Total operating revenues	3,300,000	3,466,750	166,750	3,572,135
Operating expenses:				
Salaries and wages	785,985	836,456	50,471	878,151
Employee benefits	343,613	386,592	42,979	375,602
Services and supplies	2,209,189	1,686,526	(522,663)	2,109,443
Depreciation	117,830	116,007	(1,823)	110,259
Total operating expenses	3,456,617	3,025,581	(431,036)	3,473,455
Operating income (loss)	(156,617)	441,169	597,786	98,680
Nonoperating revenues (expenses):				
Interest income	18,330	104,461	86,131	83,230
Gain on sale or disposition of property and equipment	-	(24,108)	(24,108)	(17,913)
Total nonoperating revenues (expenses)	18,330	80,353	62,023	65,317
Income (loss) before transfers	(138,287)	521,522	659,809	163,997
Transfers to other funds	(26,200)	-	26,200	(91,700)
Net income (loss)	\$ (164,487)	\$ 521,522	\$ 686,009	\$ 72,297

Clark County, Nevada  
Nonmajor Enterprise Funds  
Schedule of Cash Flows - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

Building	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 36,427,216	\$ 42,102,479	\$ 5,675,263	\$ 50,096,297
Cash paid for employees and benefits	(31,061,642)	(28,328,895)	2,732,747	(26,517,753)
Cash paid for services and supplies	(8,876,021)	(7,767,484)	1,108,537	(5,279,604)
Other operating receipts	594,823	202,503	(392,320)	265,543
Net cash provided (used) by operating activities	<u>(2,915,624)</u>	<u>6,208,603</u>	<u>9,124,227</u>	<u>18,564,483</u>
Cash flows from noncapital financing activities:				
Transfers to other funds	<u>(1,709,550)</u>	<u>-</u>	<u>1,709,550</u>	<u>(1,480,300)</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(3,932,151)	(1,865,139)	2,067,012	(1,014,629)
Proceeds from the sale of capital assets	-	238,260	238,260	724,594
Net cash provided (used) by capital and related financing activities	<u>(3,932,151)</u>	<u>(1,626,879)</u>	<u>2,305,272</u>	<u>(290,035)</u>
Cash flows from investing activities:				
Interest income	367,748	3,156,068	2,788,320	2,291,812
Net increase (decrease) in cash and cash equivalents	(8,189,577)	7,737,792	15,927,369	19,085,960
Cash and cash equivalents:				
Beginning of year	62,164,281	71,049,296	8,885,015	51,963,336
End of year	<u>\$ 53,974,704</u>	<u>\$ 78,787,088</u>	<u>\$ 24,812,384</u>	<u>\$ 71,049,296</u>

Kyle Canyon Water District *	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 355,000	\$ 355,434	\$ 434	\$ 351,539
Cash paid for services and supplies	(328,725)	(405,123)	(76,398)	(376,304)
Other operating receipts	-	11,602	11,602	-
Net cash provided (used) by operating activities	<u>26,275</u>	<u>(38,087)</u>	<u>(64,362)</u>	<u>(24,765)</u>
Cash flows from noncapital financing activities:				
Cash provided by consolidated taxes	10,346	10,346	-	10,346
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(200,000)	(4,320)	195,680	(14,896)
Cash provided by sales and use taxes	42,000	42,062	62	43,105
Net cash provided (used) by capital and related financing activities	<u>(158,000)</u>	<u>37,742</u>	<u>195,742</u>	<u>28,209</u>
Cash flows from investing activities:				
Interest income	1,050	7,109	6,059	1,669
Net increase (decrease) in cash and cash equivalents	(120,329)	17,110	137,439	15,459
Cash and cash equivalents:				
Beginning of year	208,494	183,018	(25,476)	167,559
End of year	<u>\$ 88,165</u>	<u>\$ 200,128</u>	<u>\$ 111,963</u>	<u>\$ 183,018</u>

Clark County, Nevada  
Nonmajor Enterprise Funds  
Schedule of Cash Flows - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

Public Parking	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 340,000	\$ 1,291,526	\$ 951,526	\$ 354,517
Cash paid for employees and benefits	(338,361)	(248,999)	89,362	(194,781)
Cash paid for services and supplies	(235,848)	(196,385)	39,463	(191,288)
Other operating receipts	-	-	-	12,365
Net cash provided (used) by operating activities	<u>(234,209)</u>	<u>846,142</u>	<u>1,080,351</u>	<u>(19,187)</u>
Cash flows from noncapital financing activities:				
Transfers to other funds	<u>(26,200)</u>	<u>-</u>	<u>26,200</u>	<u>(19,650)</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	<u>(1,747,666)</u>	<u>(281,853)</u>	<u>1,465,813</u>	<u>(232,245)</u>
Cash flows from investing activities:				
Interest income	<u>10,118</u>	<u>83,207</u>	<u>73,089</u>	<u>66,079</u>
Net increase (decrease) in cash and cash equivalents	(1,997,957)	647,496	2,645,453	(205,003)
Cash and cash equivalents:				
Beginning of year	<u>2,324,397</u>	<u>1,580,743</u>	<u>(743,654)</u>	<u>1,785,746</u>
End of year	<u>\$ 326,440</u>	<u>\$ 2,228,239</u>	<u>\$ 1,901,799</u>	<u>\$ 1,580,743</u>

Recreation Activity	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 13,374,471	\$ 9,374,711	\$ (3,999,760)	\$ 12,035,887
Cash paid for employees and benefits	(9,770,223)	(7,092,038)	2,678,185	(8,664,308)
Cash paid for services and supplies	(4,797,746)	(4,111,497)	686,249	(4,083,506)
Net cash provided (used) by operating activities	<u>(1,193,498)</u>	<u>(1,828,824)</u>	<u>(635,326)</u>	<u>(711,927)</u>
Cash flows from noncapital financing activities:				
Transfers from other funds	1,700,000	1,700,000	-	1,700,000
Transfers to other funds	-	-	-	(78,600)
Net cash provided (used) by noncapital financing activities	<u>1,700,000</u>	<u>1,700,000</u>	<u>-</u>	<u>1,621,400</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	<u>(34,768)</u>	<u>(34,767)</u>	<u>1</u>	<u>-</u>
Cash flows from investing activities:				
Interest income	<u>13,035</u>	<u>170,273</u>	<u>157,238</u>	<u>139,556</u>
Net increase (decrease) in cash and cash equivalents	484,769	6,682	(478,087)	1,049,029
Cash and cash equivalents:				
Beginning of year	<u>3,811,133</u>	<u>4,402,625</u>	<u>591,492</u>	<u>3,353,596</u>
End of year	<u>\$ 4,295,902</u>	<u>\$ 4,409,307</u>	<u>\$ 113,405</u>	<u>\$ 4,402,625</u>

Clark County, Nevada  
Nonmajor Enterprise Funds  
Schedule of Cash Flows - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

Shooting Complex	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 2,469,507	\$ 1,884,208	\$ (585,299)	\$ 2,347,376
Cash paid for employees and benefits	(1,266,141)	(1,124,801)	141,340	(1,246,786)
Cash paid for services and supplies	<u>(1,360,758)</u>	<u>(1,220,097)</u>	<u>140,661</u>	<u>(1,090,273)</u>
Net cash provided (used) by operating activities	<u>(157,392)</u>	<u>(460,690)</u>	<u>(303,298)</u>	<u>10,317</u>
Cash flows from noncapital financing activities:				
Transfers from other funds	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>250,000</u>
Cash flows from investing activities:				
Interest income	<u>5,373</u>	<u>46,537</u>	<u>41,164</u>	<u>39,991</u>
Net increase (decrease) in cash and cash equivalents	<u>97,981</u>	<u>(164,153)</u>	<u>(262,134)</u>	<u>300,308</u>
Cash and cash equivalents:				
Beginning of year	<u>1,079,663</u>	<u>1,302,247</u>	<u>222,584</u>	<u>1,001,939</u>
End of year	<u>\$ 1,177,644</u>	<u>\$ 1,138,094</u>	<u>\$ (39,550)</u>	<u>\$ 1,302,247</u>

Constables	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 3,300,000	\$ 3,594,878	\$ 294,878	\$ 3,270,408
Cash paid for employees and benefits	(1,129,598)	(1,218,065)	(88,467)	(1,228,316)
Cash paid for services and supplies	(2,209,189)	(1,726,243)	482,946	(2,120,667)
Other operating receipts	<u>-</u>	<u>92,249</u>	<u>92,249</u>	<u>58,504</u>
Net cash provided (used) by operating activities	<u>(38,787)</u>	<u>742,819</u>	<u>781,606</u>	<u>(20,071)</u>
Cash flows from noncapital financing activities:				
Transfers to other funds	<u>(26,200)</u>	<u>-</u>	<u>26,200</u>	<u>(91,700)</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	<u>(103,612)</u>	<u>(103,532)</u>	<u>80</u>	<u>(93,227)</u>
Cash flows from investing activities:				
Interest income	<u>18,330</u>	<u>107,108</u>	<u>88,778</u>	<u>78,323</u>
Net increase (decrease) in cash and cash equivalents	<u>(150,269)</u>	<u>746,395</u>	<u>896,664</u>	<u>(126,675)</u>
Cash and cash equivalents:				
Beginning of year	<u>1,810,131</u>	<u>1,657,357</u>	<u>(152,774)</u>	<u>1,784,032</u>
End of year	<u>\$ 1,659,862</u>	<u>\$ 2,403,752</u>	<u>\$ 743,890</u>	<u>\$ 1,657,357</u>