

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Terminal Building and Use Fees	118,944,843	128,690,011	132,550,711	
Landing Fees and Other Aircraft Fees	27,287,822	31,091,431	32,024,173	
Gate Use Fees	30,403,818	33,476,023	34,480,303	
Terminal Concession Fees	107,305,144	109,939,235	112,138,020	
Rental Car Facility and Concession Fees	89,226,452	93,600,592	96,408,610	
Parking and Ground Transportation Fees	105,682,504	106,884,939	109,022,637	
Gaming Fees	62,648,511	61,154,681	61,766,228	
Ground Rents and Use Fees	28,109,442	28,138,296	28,419,679	
Other	19,310,884	16,403,118	16,567,149	
Total Operating Revenue	588,919,420	609,378,326	623,377,510	
OPERATING EXPENSE				
Airports				
Salaries & Wages	105,978,557	110,265,084	116,880,989	
Employee Benefits	50,381,051	58,969,595	69,584,122	
Contracted & Professional Services	89,458,752	94,842,098	105,274,728	
Utilities & Communications	35,874,546	33,056,505	36,031,590	
Repairs & Maintenance	23,122,544	22,965,452	23,884,070	
Materials & Supplies	24,459,372	23,265,737	24,196,366	
Administrative Expenses	8,559,183	8,497,100	9,346,810	
Depreciation/Amortization	191,715,310	194,775,919	194,775,919	
Total Operating Expense	529,549,315	546,637,490	579,974,594	
Operating Income or (Loss)	59,370,105	62,740,836	43,402,916	
NONOPERATING REVENUES				
Interest Earnings	67,356,719	38,664,879	39,824,826	
Passenger Facility Charge	111,207,877	102,371,884	105,443,041	
Capital Contributions	91,466,861	62,890,887	75,255,689	
Other	16,127,689	10,440,353	10,753,564	
Total Nonoperating Revenues	286,159,146	214,368,003	231,277,120	
NONOPERATING EXPENSES				
Interest Expense*	86,992,099	82,779,937	85,263,335	
(Gain)/Loss on Disposal of Property & Equipment	2,974,961	(16,184,734)	(4,989,122)	
Total Nonoperating Expenses	89,967,060	66,595,203	80,274,213	
Net Income (Loss) before				
Operating Transfers	255,562,191	210,513,636	194,405,823	
Operating Transfers (Schedule T)				
In From Fund 2120 (MTP) - Jet "A" Fuel**	16,783,118	16,986,626	17,156,493	
Out				
Net Operating Transfers	16,783,118	16,986,626	17,156,493	
NET INCOME (LOSS)	272,345,309	227,500,262	211,562,316	

* 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 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	615,275,998	609,378,325	623,377,511	
Cash paid to employees & benefits	(164,222,372)	(169,234,679)	(186,465,111)	
Cash paid for services & supplies	(182,234,279)	(182,626,891)	(198,733,565)	
a. Net cash provided by (or used for) operating activities	268,819,347	257,516,755	238,178,835	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash provided from federal grants	5,970,964			
b. Net cash provided by (or used for) noncapital financing activities	5,970,964	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Transfers from other Funds (Jet "A" Fuel)	16,807,336	17,134,000	17,305,340	
Collateralized Agreements	(4,460,000)	(3,910,000)	(3,949,100)	
Passenger facility charges	111,351,757	101,430,000	102,444,300	
Proceeds from bonds & loans	187,778,087			
Cash provided from federal grants	47,051,475	65,826,000	69,117,300	
Acquisition, construction or improvement of capital assets	(495,912,533)	(310,154,000)	(313,255,540)	
Sale of capital assets	165,800	56,046	56,606	
Bond Refunding Payments	7,803,136			
Principal	(162,355,000)	(202,912,500)	(149,530,000)	
Interest	(119,919,050)	(83,211,000)	(122,831,632)	
Lease interest received	610,996	894,000	938,700	
SBITA interest payments	(143,182)	(124,000)	(124,000)	
Other - donation airport name change	1,000,000			
c. Net cash provided by (or used for) capital and related financing activities	(410,221,178)	(414,971,454)	(399,828,026)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Proceeds of maturities of investments	342,180,607	70,382,000	71,085,820	
Purchase of investments	(353,893,826)	(64,386,000)	(65,029,860)	
Interest earnings	51,426,208	63,062,000	63,692,620	
d. Net cash provided by (or used in) investing activities	39,712,989	69,058,000	69,748,580	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(95,717,878)	(88,396,699)	(91,900,611)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,141,580,724	1,045,862,846	957,466,147	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,045,862,846	957,466,147	865,565,536	

Clark County
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Licenses & Permits				
Building Permits	50,143,596	48,306,573	49,861,251	
Charges for Services				
Engineering Charges	198,237	150,000	150,000	
Total Operating Revenue	50,341,833	48,456,573	50,011,251	
OPERATING EXPENSE				
Public Safety				
Salaries & Wages	16,451,084	18,125,397	20,670,523	
Employee Benefits	8,783,160	8,411,932	10,337,663	
Services & Supplies	7,224,200	7,069,400	16,233,195	
Subtotal	32,458,444	33,606,729	47,241,381	
Public Works				
Salaries & Wages	7,256,963	7,895,086	8,685,539	
Employee Benefits	4,433,754	3,824,602	4,485,926	
Services & Supplies	1,957,509	2,193,635	2,488,694	
Subtotal	13,648,226	13,913,323	15,660,159	
Depreciation/Amortization	2,296,772	1,889,794	1,789,862	
Total Operating Expense	48,403,442	49,409,846	64,691,402	
Operating Income or (Loss)	1,938,391	(953,273)	(14,680,151)	
NONOPERATING REVENUES				
Interest Earnings	4,374,736	1,742,366	1,742,366	
Total Nonoperating Revenues	4,374,736	1,742,366	1,742,366	
NONOPERATING EXPENSES				
(Gain)/Loss on Disposal of Property & Equipment				
Interest Expense	(15,406)			
Total Nonoperating Expenses	(15,406)	0	0	
Net Income (Loss) before				
Operating Transfers	6,328,533	789,093	(12,937,785)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	6,328,533	789,093	(12,937,785)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5340
Building

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	45,752,277	48,306,573	49,861,251	
Cash paid to employees & benefits	(34,047,023)	(38,257,017)	(44,179,651)	
Cash paid for services & supplies	(8,756,849)	(9,263,035)	(18,721,889)	
Other operating receipts	198,237	150,000	150,000	
a. Net cash provided by (or used for) operating activities	3,146,642	936,521	(12,890,289)	
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	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(3,251,515)	(2,657,342)	(17,687,916)	
Sale of capital assets				
Principal	(390,224)			
Interest	(15,406)			
c. Net cash provided by (or used for) capital and related financing activities	(3,657,145)	(2,657,342)	(17,687,916)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	4,166,565	1,742,366	1,742,366	
d. Net cash provided by (or used in) investing activities	4,166,565	1,742,366	1,742,366	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	3,656,062	21,545	(28,835,839)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	88,952,694	92,608,756	92,630,301	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	92,608,756	92,630,301	63,794,462	

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 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Water Charges	366,302	376,099	380,000	
Miscellaneous				
Other	1,000,000			
Total Operating Revenue	1,366,302	376,099	380,000	
OPERATING EXPENSE				
Utility Enterprise				
Services & Supplies	1,233,527	244,183	289,500	
Depreciation/Amortization	468,432	406,395	344,581	
Total Operating Expense	1,701,959	650,578	634,081	
Operating Income or (Loss)	(335,657)	(274,479)	(254,081)	
NONOPERATING REVENUES				
Consolidated Tax	10,346	10,346	10,346	
Interest Earnings	14,346	5,000	5,000	
County Option (0.25%) Sales and Use Tax (Water Infrastructure)	60,563	59,525	60,000	
Total Nonoperating Revenues	85,255	74,871	75,346	
NONOPERATING EXPENSES				
Interest Expense*				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(250,402)	(199,608)	(178,735)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	(250,402)	(199,608)	(178,735)	

* 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

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	364,226	376,099	380,000	
Cash paid for services & supplies	(415,957)	(244,183)	(289,500)	
Other operating receipts				
a. Net cash provided by (or used for) operating activities	(51,731)	131,916	90,500	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash provided by consolidated tax	10,346	10,346	10,346	
b. Net cash provided by (or used for) noncapital financing activities	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	59,525	60,000	
Insurance proceeds				
Advance from LVVWD				
Acquisition, construction or improvement of capital assets	(15,031)	(197,000)	(400,000)	
c. Net cash provided by (or used for) capital and related financing activities	40,577	(137,475)	(340,000)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	12,279	5,000	5,000	
d. Net cash provided by (or used in) investing activities	12,279	5,000	5,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	11,471	9,787	(234,154)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	223,081	234,552	244,339	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	234,552	244,339	10,185	

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 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Recreation Fees	13,331,777	14,154,914	15,280,654	
Total Operating Revenue	13,331,777	14,154,914	15,280,654	
OPERATING EXPENSE				
Culture & Recreation				
Salaries & Wages	9,905,406	10,930,241	12,899,224	
Employee Benefits	1,157,025	1,406,114	1,744,336	
Services & Supplies	5,438,428	5,265,364	7,015,360	
Depreciation/Amortization	181,933	51,977	52,246	
Total Operating Expense	16,682,792	17,653,696	21,711,166	
Operating Income or (Loss)	(3,351,015)	(3,498,782)	(6,430,512)	
NONOPERATING REVENUES				
Interest Earnings	172,252	99,289	99,289	
Total Nonoperating Revenues	172,252	99,289	99,289	
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(3,178,763)	(3,399,493)	(6,331,223)	
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	3,200,000	3,200,000	4,200,000	
Out				
Net Operating Transfers	3,200,000	3,200,000	4,200,000	
NET INCOME (LOSS)	21,237	(199,493)	(2,131,223)	

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 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	13,400,613	14,154,914	15,280,654	
Cash paid to employees & benefits	(11,009,727)	(12,336,355)	(14,643,560)	
Cash paid for services & supplies	(5,522,311)	(5,265,364)	(7,015,360)	
a. Net cash provided by (or used for) operating activities	(3,131,425)	(3,446,805)	(6,378,266)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	3,200,000	3,200,000	4,200,000	
b. Net cash provided by (or used for) noncapital financing activities	3,200,000	3,200,000	4,200,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets				
Principal	(131,942)			
Interest	(329)			
c. Net cash provided by (or used for) capital and related financing activities	(132,271)	0	0	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	166,145	99,289	99,289	
d. Net cash provided by (or used in) investing activities	166,145	99,289	99,289	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	102,449	(147,516)	(2,078,977)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,518,386	3,620,835	3,473,319	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,620,835	3,473,319	1,394,342	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5410
Recreation Activity

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Intergovernmental Revenues				
Grants	3,725,380	2,944,703	2,456,495	
Charges for Services				
Total Patient Revenue	570,907,097	625,668,234	685,097,234	
MCO Enhanced Rate - Current Year	231,458,637	240,199,534	244,346,169	
Upper Payment Limit (UPL)	103,039,076	99,530,269	99,242,878	
Practitioner UPL	2,621,296	2,682,952	2,505,404	
Indigent Accident Fund (IAF) Supplemental	12,303,858	10,130,508	10,970,745	
Disproportionate Share (DSH)	251,118	10,251,867		
Cost Report Settlement	6,085,687	5,239,488	2,776,031	
Other	41,589,295	50,548,002	49,726,721	
Total Operating Revenue	971,981,444	1,047,195,557	1,097,121,677	
OPERATING EXPENSE				
Hospital				
Salaries & Wages	413,185,753	470,506,034	499,051,588	
Employee Benefits	213,086,846	201,108,546	233,408,012	
Services & Supplies	174,432,200	200,249,631	215,486,551	
Professional Fees	35,277,630	28,335,651	35,939,657	
Purchased Services	77,097,019	81,354,354	87,269,951	
Repairs and Maintenance	11,178,141	11,521,515	11,898,980	
Other	24,764,005	19,017,684	19,464,063	
Rent	1,862,030	2,267,510	2,104,205	
Depreciation/Amortization	47,617,014	49,092,336	59,170,368	
Total Operating Expense	998,500,638	1,063,453,261	1,163,793,375	
Operating Income or (Loss)	(26,519,194)	(16,257,704)	(66,671,698)	
NONOPERATING REVENUES				
Interest Earnings	4,807,097	9,887,677	5,630,593	
Total Nonoperating Revenues	4,807,097	9,887,677	5,630,593	
NONOPERATING EXPENSES				
Interest Expense*	33,919			
Interest Expense- SBITA	311,954	178,214	182,057	
Interest Expense - Capital Leases	788,752	523,970	729,622	
Amortization of Deferred Charges	8,639			
Other	43,410			
Total Nonoperating Expenses	1,186,674	702,184	911,679	
Net Income (Loss) before				
Operating Transfers	(22,898,771)	(7,072,211)	(61,952,784)	
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	5,000,000	5,000,000	5,000,000	
In From Fund 4370 (County Capital Projects)	5,000,000	554,223		
Out				
Net Operating Transfers	10,000,000	5,554,223	5,000,000	
NET INCOME (LOSS)	(12,898,771)	(1,517,988)	(56,952,784)	

* 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

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	1,088,392,162	1,055,553,613	1,044,938,461	
Cash paid to employees & benefits	(561,547,634)	(616,962,154)	(732,459,601)	
Cash paid for services & supplies	(384,385,733)	(411,720,184)	(372,163,408)	
Other operating receipts	45,431,295	47,844,807	52,183,216	
a. Net cash provided by (or used for) operating activities	187,890,090	74,716,082	(7,501,332)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Contrib: County Subsidy	5,000,000	5,000,000	5,000,000	
Contrib: County Capital	5,000,000	554,223		
b. Net cash provided by (or used for) noncapital financing activities	10,000,000	5,554,223	5,000,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(67,139,224)	(68,923,442)	(48,906,896)	
Principal	(6,556,361)			
Interest	(104,971)		(911,679)	
Other	3,564	(719,299)		
c. Net cash provided by (or used for) capital and related financing activities	(73,796,992)	(69,642,741)	(49,818,575)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	4,807,097	9,887,677	5,630,593	
d. Net cash provided by (or used in) investing activities	4,807,097	9,887,677	5,630,593	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	128,900,195	20,515,241	(46,689,314)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	117,782,622	246,682,817	267,198,058	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	246,682,817	267,198,058	220,508,744	

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 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Recreation Fees	2,783,479	3,106,017	3,695,000	
Total Operating Revenue	2,783,479	3,106,017	3,695,000	
OPERATING EXPENSE				
Culture & Recreation				
Salaries & Wages	1,270,188	1,269,582	1,402,133	
Employee Benefits	302,618	320,515	389,333	
Services & Supplies	1,626,213	1,717,058	2,147,946	
Depreciation/Amortization	8,025	11,705	11,705	
Total Operating Expense	3,207,044	3,318,860	3,951,117	
Operating Income or (Loss)	(423,565)	(212,843)	(256,117)	
NONOPERATING REVENUES				
Interest Earnings	(13,837)	57,761	57,761	
Total Nonoperating Revenues	(13,837)	57,761	57,761	
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	(437,402)	(155,082)	(198,356)	
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	3,250,000	250,000	250,000	
Out				
Net Operating Transfers	3,250,000	250,000	250,000	
NET INCOME (LOSS)	2,812,598	94,918	51,644	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5450
Shooting Complex

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	2,785,247	3,106,017	3,695,000	
Cash paid to employees & benefits	(1,543,662)	(1,590,097)	(1,791,466)	
Cash paid for services & supplies	(1,924,079)	(1,717,058)	(2,147,946)	
a. Net cash provided by (or used for) operating activities	(682,494)	(201,138)	(244,412)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	3,250,000	250,000	250,000	
b. Net cash provided by (or used for) noncapital financing activities	3,250,000	250,000	250,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(48,000)	(170,500)	(2,829,500)	
c. Net cash provided by (or used for) capital and related financing activities	(48,000)	(170,500)	(2,829,500)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(29,535)	57,761	57,761	
d. Net cash provided by (or used in) investing activities	(29,535)	57,761	57,761	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,489,971	(63,877)	(2,766,151)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,093,574	3,583,545	3,519,668	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,583,545	3,519,668	753,517	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5450
Shooting Complex

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Constable Fees	4,289,618	3,953,345	3,770,000	
Miscellaneous				
Other	95,807	106,393		
Total Operating Revenue	4,385,425	4,059,738	3,770,000	
OPERATING EXPENSE				
Judicial				
Salaries & Wages	1,131,785	1,075,364	1,313,456	
Employee Benefits	502,270	519,424	737,534	
Services & Supplies	2,084,880	2,269,406	2,539,250	
Depreciation/Amortization	104,893	142,334	169,799	
Total Operating Expense	3,823,828	4,006,528	4,760,039	
Operating Income or (Loss)	561,597	53,210	(990,039)	
NONOPERATING REVENUES				
Interest Earnings	134,029	72,032	72,032	
Total Nonoperating Revenues	134,029	72,032	72,032	
NONOPERATING EXPENSES				
(Gain) / Loss on Disposal of Property & Equipment				
Total Nonoperating Expenses	0	0	0	
Net Income (Loss) before				
Operating Transfers	695,626	125,242	(918,007)	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	695,626	125,242	(918,007)	

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5460
Constables

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	4,253,753	3,953,345	3,770,000	
Cash paid to employees & benefits	(1,580,565)	(1,594,788)	(2,050,990)	
Cash paid for services & supplies	(2,076,812)	(2,269,406)	(2,539,250)	
Other operating receipts	132,338	106,393		
a. Net cash provided by (or used for) operating activities	728,714	195,544	(820,240)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets		(469,923)	(175,000)	
c. Net cash provided by (or used for) capital and related financing activities	0	(469,923)	(175,000)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	122,367	72,032	72,032	
d. Net cash provided by (or used in) investing activities	122,367	72,032	72,032	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	851,081	(202,347)	(923,208)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,739,803	3,590,884	3,388,537	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,590,884	3,388,537	2,465,329	

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 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Sewer Charges	189,798,718	207,881,252	227,292,824	
Connection Fees / SDA Revenues*	31,833,101	21,472,604	26,370,640	
Effluent Sales - Water Reuse Sales	490,425	918,015	850,000	
Pretreatment Fees	443,956	432,575	457,000	
Septage Fees	1,034,281	614,507	506,500	
Miscellaneous				
Other	1,325,600	230,257	237,164	
Total Operating Revenue	224,926,081	231,549,210	255,714,128	
OPERATING EXPENSE				
Utility Enterprise				
Salaries & Wages	32,066,668	34,723,870	35,522,856	
Employee Benefits	18,004,587	16,995,969	19,163,151	
Services & Supplies	58,412,552	61,251,987	72,028,180	
Depreciation/Amortization	91,619,169	90,211,001	92,917,331	
Total Operating Expense	200,102,976	203,182,827	219,631,518	
Operating Income or (Loss)	24,823,105	28,366,383	36,082,610	
NONOPERATING REVENUES				
Interest Earnings	46,116,591	20,614,492	22,675,941	
County Option (0.25%) Sales and Use Tax (Waste Water Infrastructure)	29,401,139	27,355,460	30,008,189	
Capital Contributions*	48,849,403	41,666,746	42,500,081	
Federal and State Grants			5,000,000	
Other	130,773	2,533,175	2,029,656	
Total Nonoperating Revenues	124,497,906	92,169,873	102,213,867	
NONOPERATING EXPENSES				
Interest Expense**	28,295,028	29,518,168	28,366,120	
Total Nonoperating Expenses	28,295,028	29,518,168	28,366,120	
Net Income (Loss) before Operating Transfers	121,025,983	91,018,088	109,930,357	
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	
NET INCOME (LOSS)	121,025,983	91,018,088	109,930,357	

* 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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	224,812,209	231,549,210	255,714,128	
Cash paid to employees & benefits	(46,992,577)	(51,719,839)	(54,686,007)	
Cash paid for services & supplies	(55,422,545)	(61,251,987)	(72,028,180)	
Other operating receipts	130,773			
a. Net cash provided by (or used for) operating activities	122,527,860	118,577,384	128,999,941	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	
C. CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(231,562,680)	(362,088,731)	(267,754,656)	
County option (0.25%) sales & use tax	29,351,657	27,355,460	30,008,189	
Federal and State Grants			5,000,000	
Principal	(20,964,816)	(24,638,913)	(25,788,961)	
Interest	(21,836,557)	(28,366,120)	(28,366,120)	
Proceeds from capital debt	375,263,941			
c. Net cash provided by (or used for) capital and related financing activities	130,251,545	(387,738,304)	(286,901,548)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	29,716,124	20,614,492	22,675,941	
Purchase of investments	(321,814,672)	(417,956,684)	(155,770,169)	
Proceeds from sales of investments	225,733,705	409,407,988	272,616,949	
d. Net cash provided by (or used in) investing activities	(66,364,843)	12,065,796	139,522,721	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	186,414,562	(257,095,124)	(18,378,886)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	94,290,562	280,705,124	23,610,000	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	280,705,124	23,610,000	5,231,114	

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Clark County Water Reclamation District