

Nonmajor Enterprise Funds

Building Fund - 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 collection.

Recreation Activity Fund - 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 Fund - 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 Fund - 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 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, 2024
(With comparative totals for June 30, 2023)

	Building	Recreation Activity	Shooting Complex	Constables
Assets				
Current assets				
Cash and cash equivalents				
In custody of the County Treasurer	\$ 92,606,406	\$ 3,583,395	\$ 3,577,545	\$ 3,589,784
In custody of other officials	2,350	37,440	6,000	1,100
Accounts receivable	372,842	5,058	-	74,311
Interest receivable	514,248	18,522	19,604	22,880
Due from other funds	2,807	63,762	-	-
Inventories	-	-	441,669	-
Total current assets	<u>93,498,653</u>	<u>3,708,177</u>	<u>4,044,818</u>	<u>3,688,075</u>
Noncurrent assets				
Capital assets				
Property, equipment and right-to-use assets	46,949,953	1,868,335	240,881	1,139,510
Accumulated depreciation and amortization	<u>(19,281,184)</u>	<u>(1,510,948)</u>	<u>(150,557)</u>	<u>(849,188)</u>
Total capital assets, net of accumulated depreciation and amortization	<u>27,668,769</u>	<u>357,387</u>	<u>90,324</u>	<u>290,322</u>
Total noncurrent assets	<u>27,668,769</u>	<u>357,387</u>	<u>90,324</u>	<u>290,322</u>
Total assets	<u>121,167,422</u>	<u>4,065,564</u>	<u>4,135,142</u>	<u>3,978,397</u>
Deferred Outflows of Resources				
Related to pensions	<u>15,815,053</u>	<u>-</u>	<u>-</u>	<u>-</u>
Liabilities				
Current liabilities (payable from current assets)				
Accounts payable	1,452,585	475,826	84,352	33,924
Accrued expenses	524,652	339,821	31,724	29,173
Due to other funds	-	1,018	5,528	15,505
Current portion of long-term liabilities	3,706,715	393,713	149,234	185,725
Unearned revenue	14,266,055	32,305	180	-
Deposits and other current liabilities	<u>15,790,440</u>	<u>9,711</u>	<u>3,317</u>	<u>-</u>
Total current liabilities (payable from current assets)	<u>35,740,447</u>	<u>1,252,394</u>	<u>274,335</u>	<u>264,327</u>
Noncurrent liabilities				
Compensated absences	1,260,301	47,236	61,310	27,561
Net pension liability	46,419,752	-	-	-
Leases and SBITAs payable	184,003	-	-	-
Total noncurrent liabilities	<u>47,864,056</u>	<u>47,236</u>	<u>61,310</u>	<u>27,561</u>
Total liabilities	<u>83,604,503</u>	<u>1,299,630</u>	<u>335,645</u>	<u>291,888</u>
Deferred Inflows of Resources				
Related to pensions	<u>2,516,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position				
Net investment in capital assets	26,563,034	315,446	90,324	290,322
Unrestricted	<u>24,298,738</u>	<u>2,450,488</u>	<u>3,709,173</u>	<u>3,396,187</u>
Total net position	<u>\$ 50,861,772</u>	<u>\$ 2,765,934</u>	<u>\$ 3,799,497</u>	<u>\$ 3,686,509</u>

	Totals	
	2024	2023
Assets		
Current assets		
Cash and cash equivalents		
In custody of the County Treasurer	\$103,357,130	\$ 96,257,567
In custody of other officials	46,890	46,890
Accounts receivable	452,211	312,026
Interest receivable	575,254	333,287
Due from other funds	66,569	64,082
Inventories	441,669	212,343
Total current assets	<u>104,939,723</u>	<u>97,226,195</u>
Noncurrent assets		
Capital assets		
Property, equipment and right-to-use assets	50,198,679	46,926,472
Accumulated depreciation and amortization	<u>(21,791,877)</u>	<u>(19,702,570)</u>
Total capital assets, net of accumulated depreciation and amortization	<u>28,406,802</u>	<u>27,223,902</u>
Total noncurrent assets	<u>28,406,802</u>	<u>27,223,902</u>
Total assets	<u>133,346,525</u>	<u>124,450,097</u>
Deferred Outflows of Resources		
Related to pensions	<u>15,815,053</u>	<u>17,412,400</u>
Liabilities		
Current liabilities (payable from current assets)		
Accounts payable	2,046,687	1,316,698
Accrued expenses	925,370	745,830
Due to other funds	22,051	6,367
Current portion of long-term liabilities	4,435,387	4,308,567
Unearned revenue	14,298,540	16,959,655
Deposits and other current liabilities	<u>15,803,468</u>	<u>17,412,847</u>
Total current liabilities (payable from current assets)	<u>37,531,503</u>	<u>40,749,964</u>
Noncurrent liabilities		
Compensated absences	1,396,408	1,128,904
Net pension liability	46,419,752	46,259,475
Leases and SBITAs payable	<u>184,003</u>	<u>558,191</u>
Total noncurrent liabilities	<u>48,000,163</u>	<u>47,946,570</u>
Total liabilities	<u>85,531,666</u>	<u>88,696,534</u>
Deferred Inflows of Resources		
Related to pensions	<u>2,516,200</u>	<u>1,879,433</u>
Net Position		
Net investment in capital assets	27,259,126	26,029,068
Unrestricted	<u>33,854,586</u>	<u>25,257,462</u>
Total net position	<u>\$ 61,113,712</u>	<u>\$ 51,286,530</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2024
(With comparative totals for the fiscal year ended June 30, 2023)

	Building	Recreation Activity	Shooting Complex	Constables
Operating Revenues				
Charges for services				
Constable fees	\$ -	\$ -	\$ -	\$ 4,289,618
Building fees and permits	50,143,596	-	-	-
Recreation fees	-	13,331,777	2,783,479	-
Other operating revenues	198,237	-	-	95,807
Total operating revenues	<u>50,341,833</u>	<u>13,331,777</u>	<u>2,783,479</u>	<u>4,385,425</u>
Operating Expenses				
Salaries and wages	23,708,047	9,905,406	1,270,188	1,131,785
Employee benefits	13,216,914	1,157,025	302,618	502,270
Services and supplies	9,181,709	5,438,428	1,626,213	2,084,880
Depreciation and amortization	2,296,772	181,933	8,025	104,893
Total operating expenses	<u>48,403,442</u>	<u>16,682,792</u>	<u>3,207,044</u>	<u>3,823,828</u>
Operating income (loss)	<u>1,938,391</u>	<u>(3,351,015)</u>	<u>(423,565)</u>	<u>561,597</u>
Nonoperating Revenues (Expenses)				
Investment income (loss)	4,374,736	172,581	(13,837)	134,029
Interest expense	(15,406)	(329)	-	-
Gain on sale or disposition of property and equipment	-	-	-	-
Total nonoperating revenues (expenses)	<u>4,359,330</u>	<u>172,252</u>	<u>(13,837)</u>	<u>134,029</u>
Income (loss) before transfers	<u>6,297,721</u>	<u>(3,178,763)</u>	<u>(437,402)</u>	<u>695,626</u>
Transfers from other funds	-	3,200,000	3,250,000	-
Transfers to other funds	-	-	-	-
Changes in net position	<u>6,297,721</u>	<u>21,237</u>	<u>2,812,598</u>	<u>695,626</u>
Net Position				
Beginning of year	<u>44,564,051</u>	<u>2,744,697</u>	<u>986,899</u>	<u>2,990,883</u>
End of year	<u>\$ 50,861,772</u>	<u>\$ 2,765,934</u>	<u>\$ 3,799,497</u>	<u>\$ 3,686,509</u>

Clark County, Nevada
 Nonmajor Enterprise Funds
 Combining Statement of Revenues, Expenses and Changes in Net Position
 For the Fiscal Year Ended June 30, 2024
 (With comparative totals for the fiscal year ended June 30, 2023)

(Continued)

	Totals	
	2024	2023
Operating Revenues		
Charges for services		
Constable fees	\$ 4,289,618	\$ 3,873,228
Building fees and permits	50,143,596	41,448,784
Recreation fees	16,115,256	15,584,127
Other operating revenues	294,044	175,992
Total operating revenues	<u>70,842,514</u>	<u>61,082,131</u>
Operating Expenses		
Salaries and wages	36,015,426	32,079,716
Employee benefits	15,178,827	11,962,670
Services and supplies	18,331,230	17,628,772
Depreciation and amortization	2,591,623	1,765,510
Total operating expenses	<u>72,117,106</u>	<u>63,436,668</u>
Operating income (loss)	<u>(1,274,592)</u>	<u>(2,354,537)</u>
Nonoperating Revenues (Expenses)		
Investment income (loss)	4,667,509	1,065,428
Interest expense	(15,735)	(16,195)
Gain on sale or disposition of property and equipment	-	43,788
Total nonoperating revenues (expenses)	<u>4,651,774</u>	<u>1,093,021</u>
Income (loss) before transfers	3,377,182	(1,261,516)
Transfers from other funds	6,450,000	1,950,000
Transfers to other funds	-	(10,822,045)
Changes in net position	<u>9,827,182</u>	<u>(10,133,561)</u>
Net Position		
Beginning of year	<u>51,286,530</u>	<u>61,420,091</u>
End of year	<u>\$ 61,113,712</u>	<u>\$ 51,286,530</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2024
(With comparative totals for the fiscal year ended June 30, 2023)

	Building	Recreation Activity	Shooting Complex	Constables
Cash Flows From Operating Activities:				
Cash received from customers	\$ 45,752,277	\$ 13,400,613	\$ 2,785,247	\$ 4,253,753
Cash paid for employees and benefits	(34,047,023)	(11,009,727)	(1,543,662)	(1,580,565)
Cash paid for services and supplies	(8,756,849)	(5,522,311)	(1,924,079)	(2,076,812)
Other operating receipts	198,237	-	-	132,338
Net cash provided (used) by operating activities	<u>3,146,642</u>	<u>(3,131,425)</u>	<u>(682,494)</u>	<u>728,714</u>
Cash Flows From Noncapital Financing Activities:				
Transfers from other funds	-	3,200,000	3,250,000	-
Transfers to other funds	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>3,200,000</u>	<u>3,250,000</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities:				
Acquisition, construction, or improvement of capital assets	(3,251,515)	-	(48,000)	-
Proceeds from the sale of capital assets	-	-	-	-
Cash used for debt service:				
Principal	(390,224)	(131,942)	-	-
Interest	(15,406)	(329)	-	-
Net cash provided (used) by capital and related financing activities	<u>(3,657,145)</u>	<u>(132,271)</u>	<u>(48,000)</u>	<u>-</u>
Cash Flows From Investing Activities:				
Interest and investment income (loss)	4,166,565	166,145	(29,535)	122,367
Net increase (decrease) in cash and cash equivalents	<u>3,656,062</u>	<u>102,449</u>	<u>2,489,971</u>	<u>851,081</u>
Cash and cash equivalents:				
Beginning of year	88,952,694	3,518,386	1,093,574	2,739,803
End of year:				
Unrestricted	92,608,756	3,620,835	3,583,545	3,590,884
Total cash and cash equivalents at end of year	<u>\$ 92,608,756</u>	<u>\$ 3,620,835</u>	<u>\$ 3,583,545</u>	<u>\$ 3,590,884</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:				
Operating income (loss)	\$ 1,938,391	\$ (3,351,015)	\$ (423,565)	\$ 561,597
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation and amortization	2,296,772	181,933	8,025	104,893
(Increase) decrease in:				
Accounts receivable	(184,742)	41,719	2,172	666
Due from other funds	61,275	(63,762)	-	-
Due from other governmental units	-	-	-	-
Inventory	-	-	(229,326)	-
Deferred outflows of resources- pensions	1,597,347	-	-	-
Increase (decrease) in:				
Accounts payable	425,334	(88,278)	(74,638)	(7,437)
Accrued payroll and benefits	49,484	118,558	6,824	4,674
Due to other funds	(3,545)	(1,804)	5,528	15,505
Current portion of long-term liabilities	131,302	34,975	29,965	78,556
Unearned revenue	(2,654,526)	(6,185)	(404)	-
Deposits and other current liabilities	(1,613,326)	3,377	570	-
Compensated absences	305,832	(943)	(7,645)	(29,740)
Net pension liability	160,277	-	-	-
Deferred inflows of resources- pensions	636,767	-	-	-
Net cash provided (used) by operating activities	<u>\$ 3,146,642</u>	<u>\$ (3,131,425)</u>	<u>\$ (682,494)</u>	<u>\$ 728,714</u>
Noncash Investing, Capital and Financing Activities				
Capital asset additions with outstanding accounts payable	\$ 589,485	\$ -	\$ -	\$ -
Assets acquired under lease and SBITA obligations	-	-	-	-
Capital assets transferred (to)/from other funds	-	-	-	-

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2024
(With comparative totals for the fiscal year ended June 30, 2023)

(Continued)

	Totals	
	2024	2023
Cash Flows From Operating Activities:		
Cash received from customers	\$ 66,191,890	\$ 61,014,463
Cash paid for employees and benefits	(48,180,977)	(41,787,493)
Cash paid for services and supplies	(18,280,051)	(17,907,084)
Other operating receipts	330,575	173,690
Net cash provided (used) by operating activities	<u>61,437</u>	<u>1,493,576</u>
Cash Flows From Noncapital Financing Activities:		
Transfers from other funds	6,450,000	1,950,000
Transfers to other funds	-	(4,186,253)
Net cash provided (used) by noncapital financing activities	<u>6,450,000</u>	<u>(2,236,253)</u>
Cash Flows From Capital and Related Financing Activities:		
Acquisition, construction, or improvement of capital assets	(3,299,515)	(1,481,328)
Proceeds from the sale of capital assets	-	52,540
Cash used for debt service:		
Principal	(522,166)	(458,177)
Interest	(15,735)	(16,195)
Net cash provided (used) by capital and related financing activities	<u>(3,837,416)</u>	<u>(1,903,160)</u>
Cash Flows From Investing Activities:		
Interest and investment income (loss)	4,425,542	898,664
Net increase (decrease) in cash and cash equivalents	7,099,563	(1,747,173)
Cash and cash equivalents:		
Beginning of year	96,304,457	98,051,630
End of year:		
Unrestricted	103,404,020	98,051,630
Total cash and cash equivalents at end of year	<u>\$103,404,020</u>	<u>\$ 98,051,630</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:		
Operating income (loss)	\$ (1,274,592)	\$ (2,354,537)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation and amortization	2,591,623	1,765,510
(Increase) decrease in:		
Accounts receivable	(140,185)	58,694
Due from other funds	(2,487)	40,664
Due from other governmental units	-	-
Inventory	(229,326)	(143,001)
Deferred outflows of resources- pensions	1,597,347	(5,137,524)
Increase (decrease) in:		
Accounts payable	254,981	(138,912)
Accrued payroll and benefits	179,540	167,799
Due to other funds	15,684	(45,965)
Current portion of long-term liabilities	274,798	194,197
Unearned revenue	(2,661,115)	1,312,820
Deposits and other current liabilities	(1,609,379)	(1,208,050)
Compensated absences	267,504	248,008
Net pension liability	160,277	24,853,344
Deferred inflows of resources- pensions	636,767	(18,119,471)
Net cash provided (used) by operating activities	<u>\$ 61,437</u>	<u>\$ 1,493,576</u>
Noncash Investing, Capital and Financing Activities		
Capital asset additions with outstanding accounts payable	\$ 589,485	\$ 114,447
Assets acquired under lease and SBITA obligations	-	1,233,129
Capital assets transferred (to)/from other funds	-	(6,739,342)

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

Building	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Building fees and permits	\$ 41,401,251	\$ 50,143,596	\$ 8,742,345	\$ 41,448,784
Other operating revenues	100,000	198,237	98,237	129,228
Total operating revenues	<u>41,501,251</u>	<u>50,341,833</u>	<u>8,840,582</u>	<u>41,578,012</u>
Operating expenses				
Salaries and wages	24,499,201	23,708,047	(791,154)	21,296,020
Employee benefits	12,005,538	13,216,914	1,211,376	10,438,559
Services and supplies	16,691,546	9,181,709	(7,509,837)	8,918,456
Depreciation and amortization	1,100,797	2,296,772	1,195,975	1,504,499
Total operating expenses	<u>54,297,082</u>	<u>48,403,442</u>	<u>(5,893,640)</u>	<u>42,157,534</u>
Operating income (loss)	<u>(12,795,831)</u>	<u>1,938,391</u>	<u>14,734,222</u>	<u>(579,522)</u>
Nonoperating revenues (expenses)				
Investment income (loss)	998,751	4,374,736	3,375,985	972,414
Interest expense	-	(15,406)	(15,406)	(15,366)
Total nonoperating revenues (expenses)	<u>998,751</u>	<u>4,359,330</u>	<u>3,360,579</u>	<u>957,048</u>
Net income (loss)	<u>\$ (11,797,080)</u>	<u>\$ 6,297,721</u>	<u>\$ 18,094,801</u>	<u>\$ 377,526</u>

Kyle Canyon Water District*	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Water sales and related water fees	\$ 375,000	\$ 366,302	\$ (8,698)	\$ 361,202
Other operating revenues	-	1,000,000	1,000,000	-
Total operating revenues	<u>375,000</u>	<u>1,366,302</u>	<u>991,302</u>	<u>361,202</u>
Operating expenses				
Services and supplies	293,546	1,233,527	939,981	297,441
Depreciation and amortization	415,466	468,432	52,966	415,466
Total operating expenses	<u>709,012</u>	<u>1,701,959</u>	<u>992,947</u>	<u>712,907</u>
Operating income (loss)	<u>(334,012)</u>	<u>(335,657)</u>	<u>(1,645)</u>	<u>(351,705)</u>
Nonoperating revenues (expenses)				
Investment income (loss)	2,609	14,346	11,737	12,731
Consolidated tax	10,346	10,346	-	10,346
Sales and use tax	55,000	60,563	5,563	55,608
Total nonoperating revenues (expenses)	<u>67,955</u>	<u>85,255</u>	<u>17,300</u>	<u>78,685</u>
Net income (loss)	<u>\$ (266,057)</u>	<u>\$ (250,402)</u>	<u>\$ 15,655</u>	<u>\$ (273,020)</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, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

Recreation Activity	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Recreation fees	\$ 14,810,212	\$ 13,331,777	\$ (1,478,435)	\$ 12,830,341
Operating expenses				
Salaries and wages	11,744,622	9,905,406	(1,839,216)	8,678,800
Employee benefits	1,432,638	1,157,025	(275,613)	859,550
Services and supplies	6,613,240	5,438,428	(1,174,812)	5,150,310
Depreciation and amortization	50,190	181,933	131,743	181,378
Total operating expenses	19,840,690	16,682,792	(3,157,898)	14,870,038
Operating income (loss)	(5,030,478)	(3,351,015)	1,679,463	(2,039,697)
Nonoperating revenues (expenses)				
Investment income (loss)	31,740	172,581	140,841	54,696
Interest expense	-	(329)	(329)	(829)
Total nonoperating revenues (expenses)	31,740	172,252	140,512	53,867
Income (loss) before transfers	(4,998,738)	(3,178,763)	1,819,975	(1,985,830)
Transfers from other funds	3,200,000	3,200,000	-	1,700,000
Net income (loss)	\$ (1,798,738)	\$ 21,237	\$ 1,819,975	\$ (285,830)

Shooting Complex	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Recreation fees	\$ 3,445,100	\$ 2,783,479	\$ (661,621)	\$ 2,753,786
Operating expenses				
Salaries and wages	1,180,240	1,270,188	89,948	1,160,457
Employee benefits	336,232	302,618	(33,614)	260,668
Services and supplies	1,967,357	1,626,213	(341,144)	1,680,076
Depreciation and amortization	2,105	8,025	5,920	2,105
Total operating expenses	3,485,934	3,207,044	(278,890)	3,103,306
Operating income (loss)	(40,834)	(423,565)	(382,731)	(349,520)
Nonoperating revenues (expenses)				
Investment income (loss)	9,709	(13,837)	(23,546)	14,108
Income (loss) before transfers	(31,125)	(437,402)	(406,277)	(335,412)
Transfers from other funds	250,000	3,250,000	3,000,000	250,000
Net income (loss)	\$ 218,875	\$ 2,812,598	\$ 2,593,723	\$ (85,412)

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

Constables	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Constable fees	\$ 3,610,000	\$ 4,289,618	\$ 679,618	\$ 3,873,228
Other operating revenues	-	95,807	95,807	46,764
Total operating revenues	<u>3,610,000</u>	<u>4,385,425</u>	<u>775,425</u>	<u>3,919,992</u>
Operating expenses				
Salaries and wages	1,073,869	1,131,785	57,916	944,439
Employee benefits	493,605	502,270	8,665	403,893
Services and supplies	2,260,342	2,084,880	(175,462)	1,879,930
Depreciation and amortization	151,412	104,893	(46,519)	77,528
Total operating expenses	<u>3,979,228</u>	<u>3,823,828</u>	<u>(155,400)</u>	<u>3,305,790</u>
Operating income (loss)	<u>(369,228)</u>	<u>561,597</u>	<u>930,825</u>	<u>614,202</u>
Nonoperating revenues (expenses)				
Investment income (loss)	143,019	134,029	(8,990)	24,210
Gain on sale or disposition of property and equipment	-	-	-	43,788
Total nonoperating revenues (expenses)	<u>143,019</u>	<u>134,029</u>	<u>(8,990)</u>	<u>67,998</u>
Net income (loss)	<u>\$ (226,209)</u>	<u>\$ 695,626</u>	<u>\$ 921,835</u>	<u>\$ 682,200</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

Building	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities:				
Cash received from customers	\$41,401,251	\$45,752,277	\$ 4,351,026	\$41,627,061
Cash paid for employees and benefits	(36,504,739)	(34,047,023)	2,457,716	(29,759,504)
Cash paid for services and supplies	(16,691,546)	(8,756,849)	7,934,697	(9,392,347)
Other operating receipts	100,000	198,237	98,237	129,228
Net cash provided (used) by operating activities	<u>(11,695,034)</u>	<u>3,146,642</u>	<u>14,841,676</u>	<u>2,604,438</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(18,435,869)	(3,251,515)	15,184,354	(1,039,898)
Proceeds from the sale of capital assets	-	-	-	7,885
Cash used for debt service:				
Principal	-	(390,224)	(390,224)	(326,655)
Interest	-	(15,406)	(15,406)	(15,366)
Net cash provided (used) by capital and related financing activities	<u>(18,435,869)</u>	<u>(3,657,145)</u>	<u>14,778,724</u>	<u>(1,374,034)</u>
Cash flows from investing activities:				
Interest and investment income (loss)	998,751	4,166,565	3,167,814	820,577
Net increase (decrease) in cash and cash equivalents	<u>(29,132,152)</u>	<u>3,656,062</u>	<u>32,788,214</u>	<u>2,050,981</u>
Cash and cash equivalents:				
Beginning of year	88,120,343	88,952,694	832,351	86,901,713
End of year	<u>\$58,988,191</u>	<u>\$92,608,756</u>	<u>\$33,620,565</u>	<u>\$88,952,694</u>

Kyle Canyon Water District *	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 375,000	\$ 364,226	\$ (10,774)	\$ 364,226
Cash paid for services and supplies	(293,546)	(415,957)	(122,411)	(415,957)
Net cash provided (used) by operating activities	<u>81,454</u>	<u>(51,731)</u>	<u>(133,185)</u>	<u>(51,731)</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	(400,000)	(15,031)	384,969	(15,031)
Cash provided by sales and use taxes	55,000	55,608	608	55,608
Net cash provided (used) by capital and related financing activities	<u>(345,000)</u>	<u>40,577</u>	<u>385,577</u>	<u>40,577</u>
Cash flows from investing activities:				
Interest and investment income (loss)	2,609	12,279	9,670	12,279
Net increase (decrease) in cash and cash equivalents	<u>(250,591)</u>	<u>11,471</u>	<u>262,062</u>	<u>11,471</u>
Cash and cash equivalents:				
Beginning of year	318,419	223,081	(95,338)	211,610
End of year	<u>\$ 67,828</u>	<u>\$ 234,552</u>	<u>\$ 166,724</u>	<u>\$ 223,081</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

Recreation Activity	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities:				
Cash received from customers	\$14,810,212	\$13,400,613	\$ (1,409,599)	\$12,791,539
Cash paid for employees and benefits	(13,177,260)	(11,009,727)	2,167,533	(9,304,405)
Cash paid for services and supplies	(6,613,240)	(5,522,311)	1,090,929	(4,968,760)
Net cash provided (used) by operating activities	<u>(4,980,288)</u>	<u>(3,131,425)</u>	<u>1,848,863</u>	<u>(1,481,626)</u>
Cash flows from noncapital financing activities:				
Transfers from other funds	3,200,000	3,200,000	-	1,700,000
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	-	-	-	(54,380)
Cash used for debt service:				
Principal	-	(131,942)	(131,942)	(131,522)
Interest	-	(329)	(329)	(829)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(132,271)</u>	<u>(132,271)</u>	<u>(186,731)</u>
Cash flows from investing activities:				
Interest and investment income (loss)	31,740	166,145	134,405	48,161
Net increase (decrease) in cash and cash equivalents	<u>(1,748,548)</u>	<u>102,449</u>	<u>1,850,997</u>	<u>79,804</u>
Cash and cash equivalents:				
Beginning of year	3,036,059	3,518,386	482,327	3,438,582
End of year	<u>\$ 1,287,511</u>	<u>\$ 3,620,835</u>	<u>\$ 2,333,324</u>	<u>\$ 3,518,386</u>

Shooting Complex	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 3,540,000	\$ 2,785,247	\$ (754,753)	\$ 2,752,198
Cash paid for employees and benefits	(1,516,472)	(1,543,662)	(27,190)	(1,383,623)
Cash paid for services and supplies	(1,967,357)	(1,924,079)	43,278	(1,707,408)
Net cash provided (used) by operating activities	<u>56,171</u>	<u>(682,494)</u>	<u>(738,665)</u>	<u>(338,833)</u>
Cash flows from noncapital financing activities:				
Transfers from other funds	250,000	3,250,000	3,000,000	250,000
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(58,466)	(48,000)	10,466	(7,981)
Cash flows from investing activities:				
Interest and investment income (loss)	9,709	(29,535)	(39,244)	12,268
Net increase (decrease) in cash and cash equivalents	<u>257,414</u>	<u>2,489,971</u>	<u>2,232,557</u>	<u>(84,546)</u>
Cash and cash equivalents:				
Beginning of year	1,295,649	1,093,574	(202,075)	1,178,120
End of year	<u>\$ 1,553,063</u>	<u>\$ 3,583,545</u>	<u>\$ 2,030,482</u>	<u>\$ 1,093,574</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

Constables	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 3,610,000	\$ 4,253,753	\$ 643,753	\$ 3,843,665
Cash paid for employees and benefits	(1,567,474)	(1,580,565)	(13,091)	(1,339,961)
Cash paid for services and supplies	(2,260,342)	(2,076,812)	183,530	(1,838,569)
Other operating receipts	-	132,338	132,338	44,462
Net cash provided (used) by operating activities	<u>(217,816)</u>	<u>728,714</u>	<u>946,530</u>	<u>709,597</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(186,158)	-	186,158	(379,069)
Proceeds from the sale of capital assets	-	-	-	44,655
Net cash provided (used) by capital and related financing activities	<u>(186,158)</u>	<u>-</u>	<u>186,158</u>	<u>(334,414)</u>
Cash flows from investing activities:				
Interest and investment income (loss)	143,019	122,367	(20,652)	17,658
Net increase (decrease) in cash and cash equivalents	<u>(260,955)</u>	<u>851,081</u>	<u>1,112,036</u>	<u>392,841</u>
Cash and cash equivalents:				
Beginning of year	2,521,278	2,739,803	218,525	2,346,962
End of year	<u>\$ 2,260,323</u>	<u>\$ 3,590,884</u>	<u>\$ 1,330,561</u>	<u>\$ 2,739,803</u>