

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2024	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Terminal Building and Use Fees	135,889,667	139,718,107	141,193,548	141,193,548
Landing Fees and Other Aircraft Fees	28,440,841	49,347,770	49,868,459	49,868,459
Gate Use Fees	20,997,879	26,648,498	26,929,231	26,929,231
Terminal Concession Fees	75,176,064	67,938,745	68,639,635	68,639,635
Rental Car Facility and Concession Fees	77,682,921	83,567,052	84,430,663	84,430,663
Parking and Ground Transportation Fees	83,219,595	96,886,814	97,889,090	97,889,090
Gaming Fees	53,084,826	58,955,622	59,564,844	59,564,844
Ground Rents and Use Fees	24,298,013	39,261,403	39,667,358	39,667,358
Other	11,886,318	16,062,903	16,229,026	16,229,026
Total Operating Revenue	510,676,124	578,386,914	584,411,854	584,411,854
OPERATING EXPENSE				
Airports				
Salaries & Wages	91,902,917	98,853,584	101,823,500	108,596,776
Employee Benefits	8,877,182	44,352,030	52,312,534	55,275,186
Contracted & Professional Services	64,914,575	81,004,111	85,256,236	88,336,300
Utilities & Communications	22,698,828	34,969,083	28,631,236	32,235,400
Repairs & Maintenance	14,591,087	15,621,060	25,374,856	24,637,543
Materials & Supplies	15,238,977	18,489,870	16,754,994	16,962,894
Administrative Expenses	5,945,781	8,890,526	7,850,020	8,114,510
Depreciation/Amortization	196,738,345	198,000,000	198,000,000	198,000,000
Total Operating Expense	420,907,692	500,180,264	516,003,376	532,158,609
Operating Income or (Loss)	89,768,432	78,206,650	68,408,478	52,253,245
NONOPERATING REVENUES				
Interest Earnings	(9,134,899)	10,000,858	9,500,752	9,500,752
Passenger Facility Charge	94,026,423	100,000,601	99,432,385	105,200,100
Capital Contributions	16,649,735	9,850,267	10,000,064	10,000,064
Other	52,822,580	42,000,317	52,211,358	52,211,358
Total Nonoperating Revenues	154,363,839	161,852,043	171,144,559	176,912,274
NONOPERATING EXPENSES				
Interest Expense*	94,050,221	95,144,052	96,000,000	96,000,000
(Gain) / Loss on Disposal of Property & Equipment	(39,102,900)	(500,000)	(500,000)	(500,000)
Total Nonoperating Expenses	54,947,321	94,644,052	95,500,000	95,500,000
Net Income (Loss) before				
Operating Transfers	189,184,950	145,414,641	144,053,037	133,665,519
Operating Transfers (Schedule T)				
In From Fund 2120 (MTP) - Jet "A" Fuel**	15,708,214	16,902,113	16,500,000	17,100,000
Out				
Net Operating Transfers	15,708,214	16,902,113	16,500,000	17,100,000
NET INCOME (LOSS)	204,893,164	162,316,754	160,553,037	150,765,519

* 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) BUDGET YEAR ENDING 06/30/2024	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	517,997,164	578,386,914	584,411,854	584,411,854
Cash paid to employees & benefits	(138,276,156)	(143,205,614)	(154,136,034)	(163,871,962)
Cash paid for services & supplies	(85,584,446)	(158,974,650)	(163,867,342)	(170,286,647)
a. Net cash provided by (or used for) operating activities	294,136,562	276,206,650	266,408,478	250,253,245
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash provided from federal grants	37,149,400	42,517,880		5,000,420
b. Net cash provided by (or used for) noncapital financing activities	37,149,400	42,517,880	0	5,000,420
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Transfers from other Funds (Jet "A" Fuel)	14,868,222	16,902,113	16,500,000	17,100,000
Collateralized Agreements	5,570,000	(3,000,000)	(3,000,000)	(3,000,000)
Passenger facility charges	96,126,461	100,000,601	99,432,385	105,200,100
Proceeds from bonds & loans	5,112,788			
Cash provided from federal grants	14,570,314	14,412,302	7,000,000	7,000,000
Acquisition, construction or improvement of capital assets	(152,321,068)	(55,000,000)	(70,000,000)	(70,000,000)
Sale of capital assets	31,681,910	6,000,000	6,000,000	6,000,000
Bond Refunding Payments		(7,625,000)		
Principal	(242,282,891)	(152,575,000)	(162,355,000)	(162,355,000)
Interest	(126,233,284)	(135,491,761)	(134,589,174)	(134,589,174)
Other - donation airport name change	3,615,500	2,000,000	1,000,000	1,000,000
c. Net cash provided by (or used for) capital and related financing activities	(349,292,048)	(214,376,745)	(240,011,789)	(233,644,074)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Proceeds of maturities of investments	210,340,348	200,000,000	200,000,000	200,000,000
Purchase of investments	(241,731,348)	(190,000,000)	(190,000,000)	(190,000,000)
Interest earnings	(31,323,725)	10,000,858	9,500,752	9,500,752
d. Net cash provided by (or used in) investing activities	(62,714,725)	20,000,858	19,500,752	19,500,752
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(80,720,811)	124,348,643	45,897,441	41,110,343
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,128,181,943	1,047,461,132	1,258,634,775	1,171,809,775
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,047,461,132	1,171,809,775	1,304,532,216	1,212,920,118

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)	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	BUDGET YEAR ENDING 06/30/2024	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Licenses & Permits				
Building Permits	35,937,269	41,823,945	41,401,251	41,401,251
Charges for Services				
Engineering Charges	118,433	200,000	100,000	100,000
Total Operating Revenue	36,055,702	42,023,945	41,501,251	41,501,251
OPERATING EXPENSE				
Public Safety				
Salaries & Wages	13,642,624	15,289,418	16,578,628	16,578,628
Employee Benefits	2,117,229	6,596,495	8,044,844	8,044,844
Services & Supplies	5,812,322	7,300,886	15,012,661	15,012,661
Subtotal	21,572,175	29,186,799	39,636,133	39,636,133
Public Works				
Salaries & Wages	6,410,007	7,063,720	7,920,573	7,920,573
Employee Benefits	1,264,796	3,113,404	3,960,694	3,960,694
Services & Supplies	1,567,925	1,795,155	2,091,298	2,091,298
Subtotal	9,242,728	11,972,279	13,972,565	13,972,565
Depreciation/Amortization	1,373,687	1,198,038	1,100,797	1,100,797
Total Operating Expense	32,188,590	42,357,116	54,709,495	54,709,495
Operating Income or (Loss)	3,867,112	(333,171)	(13,208,244)	(13,208,244)
NONOPERATING REVENUES				
Interest Earnings	(3,197,482)	998,751	998,751	998,751
Total Nonoperating Revenues	(3,197,482)	998,751	998,751	998,751
NONOPERATING EXPENSES				
(Gain) / Loss on Disposal of Property & Equipment	(18,810)			
Total Nonoperating Expenses	(18,810)	0	0	0
Net Income (Loss) before				
Operating Transfers	688,440	665,580	(12,209,493)	(12,209,493)
Operating Transfers (Schedule T)				
In				
Out To Fund 4300 (Fire Service Capital)	(10,300,000)			
Net Operating Transfers	(10,300,000)	0	0	0
NET INCOME (LOSS)	(9,611,560)	665,580	(12,209,493)	(12,209,493)

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 06/30/2024	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	40,526,059	41,823,945	41,401,251	41,401,251
Cash paid to employees & benefits	(28,746,223)	(32,063,037)	(36,504,739)	(36,504,739)
Cash paid for services & supplies	(7,134,174)	(9,096,041)	(17,103,959)	(17,103,959)
Other operating receipts	118,433	200,000	100,000	100,000
a. Net cash provided by (or used for) operating activities	4,764,095	864,867	(12,107,447)	(12,107,447)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers to other funds	(10,300,000)			
b. Net cash provided by (or used for) noncapital financing activities	(10,300,000)	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(579,465)	(644,988)	(18,023,456)	(18,023,456)
Sale of capital assets	18,810			
c. Net cash provided by (or used for) capital and related financing activities	(560,655)	(644,988)	(18,023,456)	(18,023,456)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(3,158,981)	998,751	998,751	998,751
d. Net cash provided by (or used in) investing activities	(3,158,981)	998,751	998,751	998,751
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(9,255,541)	1,218,630	(29,132,152)	(29,132,152)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	96,157,254	86,901,713	88,120,343	88,120,343
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	86,901,713	88,120,343	58,988,191	58,988,191

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 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	BUDGET YEAR ENDING 06/30/2024	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Water Charges	367,535	365,730	375,000	375,000
Miscellaneous				
Other	11,596			
Total Operating Revenue	379,131	365,730	375,000	375,000
OPERATING EXPENSE				
Utility Enterprise				
Services & Supplies	193,798	306,639	293,546	293,546
Depreciation/Amortization	416,101	415,466	415,466	415,466
Total Operating Expense	609,899	722,105	709,012	709,012
Operating Income or (Loss)	(230,768)	(356,375)	(334,012)	(334,012)
NONOPERATING REVENUES				
Consolidated Tax	10,346	10,346	10,346	10,346
Interest Earnings	(3,077)	2,609	2,609	2,609
County Option (0.25%) Sales and Use Tax (Water Infrastructure)	49,863	55,194	55,000	55,000
Total Nonoperating Revenues	57,132	68,149	67,955	67,955
NONOPERATING EXPENSES				
Interest Expense*				
Total Nonoperating Expenses	0	0	0	0
Net Income (Loss) before Operating Transfers	(173,636)	(288,226)	(266,057)	(266,057)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	(173,636)	(288,226)	(266,057)	(266,057)

* 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 06/30/2024	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	374,217	365,730	375,000	375,000
Cash paid for services & supplies	(437,934)	(306,639)	(293,546)	(293,546)
Other operating receipts	11,596			
a. Net cash provided by (or used for) operating activities	(52,121)	59,091	81,454	81,454
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)	49,863	55,194	55,000	55,000
Acquisition, construction or improvement of capital assets	(3,264)	(20,431)	(400,000)	(400,000)
c. Net cash provided by (or used for) capital and related financing activities	46,599	34,763	(345,000)	(345,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(3,032)	2,609	2,609	2,609
d. Net cash provided by (or used in) investing activities	(3,032)	2,609	2,609	2,609
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,792	106,809	(250,591)	(250,591)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	209,818	211,610	318,419	318,419
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	211,610	318,419	67,828	67,828

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 06/30/2024	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Billings to Departments	2,978,839			
Parking Fees	218,027			
Total Operating Revenue	3,196,866	0		
OPERATING EXPENSE				
General Government				
Salaries & Wages	150,788			
Employee Benefits	58,486			
Services & Supplies	317,981			
Depreciation/Amortization	187,776			
Total Operating Expense	715,031	0		
Operating Income or (Loss)	2,481,835	0		
NONOPERATING REVENUES				
Interest Earnings	(147,513)			
Total Nonoperating Revenues	(147,513)	0		
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0		
Net Income (Loss) before				
Operating Transfers	2,334,322	0		
Operating Transfers (Schedule T)				
In				
Out to Fund 6830 (County Parking)		(4,186,253)		
Net Operating Transfers	0	(4,186,253)		
NET INCOME (LOSS)	2,334,322	(4,186,253)		

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) BUDGET YEAR ENDING 06/30/2024	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	3,210,481			
Cash paid to employees & benefits	(210,751)			
Cash paid for services & supplies	(261,416)			
a. Net cash provided by (or used for) operating activities	2,738,314	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	0	(4,186,253)		
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(270,831)			
c. Net cash provided by (or used for) capital and related financing activities	(270,831)	0		
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(151,200)			
d. Net cash provided by (or used in) investing activities	(151,200)	0		
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,316,283	(4,186,253)		
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,869,970	4,186,253		
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,186,253	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 06/30/2024	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Recreation Fees	11,080,361	12,700,959	14,810,212	14,810,212
Total Operating Revenue	11,080,361	12,700,959	14,810,212	14,810,212
OPERATING EXPENSE				
Culture & Recreation				
Salaries & Wages	7,268,556	9,023,159	12,099,622	12,099,622
Employee Benefits	774,766	1,011,970	1,432,638	1,432,638
Services & Supplies	5,029,628	4,759,888	6,258,240	6,258,240
Depreciation/Amortization	172,802	49,995	50,190	50,190
Total Operating Expense	13,245,752	14,845,012	19,840,690	19,840,690
Operating Income or (Loss)	(2,165,391)	(2,144,053)	(5,030,478)	(5,030,478)
NONOPERATING REVENUES				
Interest Earnings	(106,948)	31,740	31,740	31,740
Total Nonoperating Revenues	(106,948)	31,740	31,740	31,740
NONOPERATING EXPENSES				
Interest Expense	1,211			
Total Nonoperating Expenses	1,211	0	0	0
Net Income (Loss) before				
Operating Transfers	(2,273,550)	(2,112,313)	(4,998,738)	(4,998,738)
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	3,700,000	1,700,000	3,200,000	3,200,000
Out				
Net Operating Transfers	3,700,000	1,700,000	3,200,000	3,200,000
NET INCOME (LOSS)	1,426,450	(412,313)	(1,798,738)	(1,798,738)

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5410
Recreation Activity

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2024	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	11,027,528	12,700,959	14,810,212	14,810,212
Cash paid to employees & benefits	(8,317,425)	(10,035,129)	(13,532,260)	(13,532,260)
Cash paid for services & supplies	(5,179,032)	(4,759,888)	(6,258,240)	(6,258,240)
a. Net cash provided by (or used for) operating activities	(2,468,929)	(2,094,058)	(4,980,288)	(4,980,288)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	3,700,000	1,700,000	3,200,000	3,200,000
b. Net cash provided by (or used for) noncapital financing activities	3,700,000	1,700,000	3,200,000	3,200,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets		(40,205)		
Principal	(131,094)			
Interest	(1,211)			
c. Net cash provided by (or used for) capital and related financing activities	(132,305)	(40,205)	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(108,047)	31,740	31,740	31,740
d. Net cash provided by (or used in) investing activities	(108,047)	31,740	31,740	31,740
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	990,719	(402,523)	(1,748,548)	(1,748,548)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,447,863	3,438,582	3,036,059	3,036,059
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,438,582	3,036,059	1,287,511	1,287,511

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5410
Recreation Activity

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	BUDGET YEAR ENDING 06/30/2024	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Intergovernmental Revenues				
Grants	4,992,502	3,290,362	3,524,580	3,524,580
Charges for Services				
Total Patient Revenue	546,188,980	563,365,131	649,743,102	649,627,111
MCO Enhanced Rate - Current Year	31,624,561	127,991,629	181,041,629	181,041,629
Upper Payment Limit (UPL)	86,606,685	96,912,345	92,278,455	92,278,455
Practitioner UPL	2,152,464	1,600,552	1,982,127	1,982,127
Indigent Accident Fund (IAF) Supplemental	10,821,352	11,152,325	11,326,566	11,326,566
Disproportionate Share (DSH)	93,058,143	16,447,313		
Cost Report Settlement	3,120,752	2,709,884	1,500,000	1,500,000
Other	29,635,981	36,463,388	38,287,423	38,287,423
Total Operating Revenue	808,201,420	859,932,929	979,683,882	979,567,891
OPERATING EXPENSE				
Hospital				
Salaries & Wages	352,504,251	359,388,606	425,223,989	413,661,985
Employee Benefits	83,097,527	157,525,935	189,141,427	184,743,984
Services & Supplies	142,152,180	150,931,761	168,755,421	168,830,063
Professional Fees	43,565,542	45,365,918	36,567,291	36,567,291
Purchased Services	74,484,518	73,200,030	71,504,213	74,530,673
Repairs and Maintenance	9,193,595	10,063,403	11,320,665	11,320,665
Other	22,315,487	23,946,771	25,587,820	26,504,291
Rent	2,450,132	2,359,457	3,166,251	3,166,251
Depreciation/Amortization	33,798,580	35,015,257	35,509,674	35,509,674
Total Operating Expense	763,561,812	857,797,138	966,776,751	954,834,877
Operating Income or (Loss)	44,639,608	2,135,791	12,907,131	24,733,014
NONOPERATING REVENUES				
Interest Earnings	(9,040,178)	3,341,880	3,306,072	3,341,880
Other	11,980,230			
Total Nonoperating Revenues	2,940,052	3,341,880	3,306,072	3,341,880
NONOPERATING EXPENSES				
Interest Expense*	432,863	236,426	101,758	101,758
Interest Expense Capital Leases	257,246	287,586		
Amortization of Deferred Charges	51,832	51,832	51,832	51,832
Total Nonoperating Expenses	741,941	575,844	153,590	153,590
Net Income (Loss) before				
Operating Transfers	46,837,719	4,901,827	16,059,613	27,921,304
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	31,000,000	31,000,000	5,000,000	5,000,000
Out				
Net Operating Transfers	31,000,000	31,000,000	5,000,000	5,000,000
NET INCOME (LOSS)	77,837,719	35,901,827	21,059,613	32,921,304

* 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) BUDGET YEAR ENDING 06/30/2024	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	778,034,260	891,932,524	937,871,879	937,755,888
Cash paid to employees & benefits	(455,461,164)	(516,914,541)	(614,365,416)	(598,405,970)
Cash paid for services & supplies	(327,841,585)	(305,867,340)	(316,901,661)	(320,919,234)
Other operating receipts	34,262,002	39,753,750	41,812,003	41,812,003
a. Net cash provided by (or used for) operating activities	28,993,513	108,904,393	48,416,805	60,242,687
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Contrib: County Subsidy	31,000,000	31,000,000	5,000,000	5,000,000
Other - Donation / Grants	11,970,194			
b. Net cash provided by (or used for) noncapital financing activities	42,970,194	31,000,000	5,000,000	5,000,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(13,947,890)	(32,000,000)	(5,000,000)	(36,608,949)
Principal	(6,170,000)	(6,370,000)	(6,565,000)	(6,565,000)
Interest	(753,866)	(589,835)	(101,758)	(101,758)
Other	10,035	54,723		
c. Net cash provided by (or used for) capital and related financing activities	(20,861,721)	(38,905,112)	(11,666,758)	(43,275,707)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(9,040,178)	3,341,880	3,306,072	3,341,880
d. Net cash provided by (or used in) investing activities	(9,040,178)	3,341,880	3,306,072	3,341,880
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	42,061,808	104,341,161	45,056,119	25,308,860
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	220,372,687	262,434,495	366,775,656	366,775,656
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	262,434,495	366,775,656	411,831,775	392,084,516

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 06/30/2024	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Recreation Fees	2,266,688	3,108,364	3,540,000	3,540,000
Total Operating Revenue	2,266,688	3,108,364	3,540,000	3,540,000
OPERATING EXPENSE				
Culture & Recreation				
Salaries & Wages	970,203	1,122,943	1,180,240	1,180,240
Employee Benefits	233,098	282,240	336,232	336,232
Services & Supplies	1,404,928	1,837,381	2,120,703	2,120,703
Depreciation/Amortization	509	2,105	2,105	2,105
Total Operating Expense	2,608,738	3,244,669	3,639,280	3,639,280
Operating Income or (Loss)	(342,050)	(136,305)	(99,280)	(99,280)
NONOPERATING REVENUES				
Interest Earnings	(43,848)	9,709	9,709	9,709
Total Nonoperating Revenues	(43,848)	9,709	9,709	9,709
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
Net Income (Loss) before				
Operating Transfers	(385,898)	(126,596)	(89,571)	(89,571)
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	250,000	250,000	250,000	250,000
Out				
Net Operating Transfers	250,000	250,000	250,000	250,000
NET INCOME (LOSS)	(135,898)	123,404	160,429	160,429

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 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	BUDGET YEAR ENDING 06/30/2024	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	2,266,158	3,108,364	3,540,000	3,540,000
Cash paid to employees & benefits	(1,217,779)	(1,405,183)	(1,516,472)	(1,516,472)
Cash paid for services & supplies	(1,310,095)	(1,837,381)	(2,120,703)	(2,120,703)
a. Net cash provided by (or used for) operating activities	(261,716)	(134,200)	(97,175)	(97,175)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	250,000	250,000	250,000	250,000
b. Net cash provided by (or used for) noncapital financing activities	250,000	250,000	250,000	250,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets		(7,980)		
c. Net cash provided by (or used for) capital and related financing activities	0	(7,980)	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(43,469)	9,709	9,709	9,709
d. Net cash provided by (or used in) investing activities	(43,469)	9,709	9,709	9,709
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(55,185)	117,529	162,534	162,534
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,233,305	1,178,120	1,295,649	1,295,649
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,178,120	1,295,649	1,458,183	1,458,183

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 06/30/2024	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Constable Fees	3,399,051	3,751,608	3,610,000	3,610,000
Miscellaneous				
Other	38,401	44,363		
Total Operating Revenue	3,437,452	3,795,971	3,610,000	3,610,000
OPERATING EXPENSE				
Judicial				
Salaries & Wages	789,867	962,846	1,022,869	1,022,869
Employee Benefits	351,471	407,089	493,605	493,605
Services & Supplies	1,711,613	2,019,669	2,277,500	2,277,500
Depreciation/Amortization	76,449	129,652	151,412	151,412
Total Operating Expense	2,929,400	3,519,256	3,945,386	3,945,386
Operating Income or (Loss)	508,052	276,715	(335,386)	(335,386)
NONOPERATING REVENUES				
Interest Earnings	(93,455)	143,019	143,019	143,019
Total Nonoperating Revenues	(93,455)	143,019	143,019	143,019
NONOPERATING EXPENSES				
(Gain) / Loss on Disposal of Property & Equipment				
Total Nonoperating Expenses	0	0	0	0
Net Income (Loss) before				
Operating Transfers	414,597	419,734	(192,367)	(192,367)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	414,597	419,734	(192,367)	(192,367)

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 06/30/2024	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	3,396,021	3,751,608	3,610,000	3,610,000
Cash paid to employees & benefits	(1,217,019)	(1,369,936)	(1,516,474)	(1,516,474)
Cash paid for services & supplies	(1,734,610)	(2,019,669)	(2,277,500)	(2,277,500)
Other operating receipts	35,099	44,363		
a. Net cash provided by (or used for) operating activities	479,491	406,366	(183,974)	(183,974)
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		(375,069)	(220,000)	(220,000)
c. Net cash provided by (or used for) capital and related financing activities	0	(375,069)	(220,000)	(220,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	(93,888)	143,019	143,019	143,019
d. Net cash provided by (or used in) investing activities	(93,888)	143,019	143,019	143,019
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	385,603	174,316	(260,955)	(260,955)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,961,359	2,346,962	2,521,278	2,521,278
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,346,962	2,521,278	2,260,323	2,260,323

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5460
Constables

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	BUDGET YEAR ENDING 06/30/2024	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Sewer Charges	173,745,086	181,575,813	187,379,960	187,379,960
Connection Fees / SDA Revenues	34,747,232	24,140,063	18,729,102	18,729,102
Effluent Sales - Water Reuse Sales	543,091	470,418	275,426	275,426
Pretreatment Fees	546,446	420,825	447,946	447,946
Septage Fees	426,419	300,781	447,305	447,305
Miscellaneous				
Other	157,488	240,207	200,847	200,847
Total Operating Revenue	210,165,762	207,148,107	207,480,586	207,480,586
OPERATING EXPENSE				
Utility Enterprise				
Salaries & Wages	28,422,465	29,239,589	30,861,206	31,234,706
Employee Benefits	6,561,359	14,463,688	15,121,539	15,686,239
Services & Supplies	41,482,466	49,211,294	59,830,909	61,086,034
Depreciation/Amortization	91,330,784	87,447,632	90,071,061	90,071,061
Total Operating Expense	167,797,074	180,362,203	195,884,715	198,078,040
Operating Income or (Loss)	42,368,688	26,785,904	11,595,871	9,402,546
NONOPERATING REVENUES				
Interest Earnings	(27,151,876)	9,065,403	9,971,943	10,927,748
County Option (0.25%) Sales and Use Tax (Waste Water Infrastructure)	26,752,260	25,465,918	27,419,372	27,419,372
Capital Contributions	40,459,648	41,673,437	42,506,906	42,506,906
Other	2,094,557	954,386	973,474	973,474
Total Nonoperating Revenues	42,154,589	77,159,144	80,871,695	81,827,500
NONOPERATING EXPENSES				
Interest Expense*	13,617,090	14,254,886	13,437,790	21,135,012
Total Nonoperating Expenses	13,617,090	14,254,886	13,437,790	21,135,012
Net Income (Loss) before Operating Transfers	70,906,187	89,690,162	79,029,776	70,095,034
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	70,906,187	89,690,162	79,029,776	70,095,034

* 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) BUDGET YEAR ENDING 06/30/2024	
	ACTUAL PRIOR YEAR ENDING 06/30/2022	ESTIMATED CURRENT YEAR ENDING 06/30/2023	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	212,681,584	207,148,107	207,480,586	207,480,586
Cash paid to employees & benefits	(40,916,091)	(43,703,277)	(45,982,745)	(46,920,945)
Cash paid for services & supplies	(38,349,253)	(49,211,294)	(59,830,909)	(61,086,034)
Other operating receipts				
a. Net cash provided by (or used for) operating activities	133,416,240	114,233,536	101,666,932	99,473,607
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	(94,213,407)	(143,034,134)	(284,368,421)	(305,996,504)
County option (0.25%) sales & use tax	26,212,189	25,465,918	27,419,372	27,419,372
Principal	(17,223,783)	(18,003,921)	(18,827,267)	(18,827,267)
Interest	(15,034,274)	(14,254,886)	(13,437,790)	(21,135,012)
Proceeds from capital debt			340,000,000	340,000,000
c. Net cash provided by (or used for) capital and related financing activities	(100,259,275)	(149,827,023)	50,785,894	21,460,589
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	8,134,651	9,065,403	9,971,943	10,927,748
Purchase of investments	(259,928,760)	(122,254,196)	(342,615,708)	(342,615,708)
Proceeds from sales of investments	227,049,380	133,748,586	311,235,520	311,235,520
d. Net cash provided by (or used in) investing activities	(24,744,729)	20,559,793	(21,408,245)	(20,452,440)
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	8,412,236	(15,033,694)	131,044,581	100,481,756
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	46,165,816	54,578,052	49,314,051	39,544,358
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	54,578,052	39,544,358	180,358,632	140,026,114

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Clark County Water Reclamation District