

NONMAJOR ENTERPRISE FUNDS

NONMAJOR ENTERPRISE FUNDS

Las Vegas Constable - to account for the provision of services by the constable, 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, including, but not limited to, administration, operations, and billing and collection.

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.

Major Projects Review - to account for the operations of a special team created to review and fast-track major development projects. Financing is provided by charges to developers and all activities necessary for operations are accounted for within this fund.

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.

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Net Position
June 30, 2014
(With comparative totals for June 30, 2013)

	Las Vegas Constable	Building	Public Parking	Recreation Activity	Shooting Complex
Assets					
Current assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 267,027	\$ 26,519,586	\$ 2,096,670	\$ 6,223,788	\$ 362,212
In custody of other officials	91,951	1,350	-	2,500	6,500
Loaned securities	-	-	-	-	-
Accounts receivable	595,043	704,712	42,500	77,670	-
Interest receivable	430	42,677	3,375	10,018	583
Due from other funds	-	19,874	36,154	489	30,729
Due from other governmental units	-	100	-	-	-
Inventories	-	-	-	-	152,371
Prepaid items and other current assets	-	-	15,000	-	-
Total current assets	<u>954,451</u>	<u>27,288,299</u>	<u>2,193,699</u>	<u>6,314,465</u>	<u>552,395</u>
Noncurrent assets					
Capital assets					
Property and equipment	1,013,525	34,851,812	12,672,189	1,671,520	151,799
Accumulated depreciation	(957,116)	(11,449,639)	(5,904,559)	(860,364)	(59,357)
Total capital assets, net of accumulated depreciation	<u>56,409</u>	<u>23,402,173</u>	<u>6,767,630</u>	<u>811,156</u>	<u>92,442</u>
Total assets	<u>1,010,860</u>	<u>50,690,472</u>	<u>8,961,329</u>	<u>7,125,621</u>	<u>644,837</u>
Liabilities					
Current liabilities (payable from current assets)					
Accounts payable	7,247	113,342	17,941	263,551	46,138
Accrued expenses	62,510	3,858,939	10,285	312,208	83,721
Due to other funds	70,856	1,232,898	14,171	333,252	-
Loaned securities	-	-	-	-	-
Unearned revenue	-	300,000	-	-	-
Deposits and other current liabilities	44	20,000	33,393	2,517	-
Total current liabilities (payable from current assets)	<u>140,657</u>	<u>5,525,179</u>	<u>75,790</u>	<u>911,528</u>	<u>129,859</u>
Noncurrent liabilities					
Unearned revenue and other non-current liabilities	-	-	-	-	511,341
Total liabilities	<u>140,657</u>	<u>5,525,179</u>	<u>75,790</u>	<u>911,528</u>	<u>641,200</u>
Net Position					
Net investment in capital assets	56,409	23,402,173	6,767,630	811,155	92,442
Unrestricted	813,794	21,763,120	2,117,909	5,402,938	(88,805)
Total net position	<u>\$ 870,203</u>	<u>\$ 45,165,293</u>	<u>\$ 8,885,539</u>	<u>\$ 6,214,093</u>	<u>\$ 3,637</u>

(Continued)

Clark County, Nevada
 Nonmajor Enterprise Funds
 Combining Statement of Net Position
 June 30, 2014
 (With comparative totals for June 30, 2013)

(Continued)

	Totals	
	2014	2013
Assets		
Current assets		
Cash and cash equivalents		
In custody of the County Treasurer	\$ 35,469,283	\$ 38,816,412
In custody of other officials	102,301	12,023
Accounts receivable	1,419,925	886,280
Interest receivable	57,083	63,003
Due from other funds	87,246	250,603
Due from other governmental units	100	7,311
Inventories	152,371	112,359
Prepaid items and other current assets	15,000	15,000
Total current assets	<u>37,303,309</u>	<u>40,162,991</u>
Noncurrent assets		
Capital assets		
Property and equipment	50,360,845	50,309,876
Accumulated depreciation	<u>(19,231,035)</u>	<u>(18,188,653)</u>
Total capital assets, net of accumulated depreciation	<u>31,129,810</u>	<u>32,121,223</u>
Total assets	<u>68,433,119</u>	<u>72,284,214</u>
Liabilities		
Current liabilities (payable from current assets)		
Accounts payable	448,219	532,610
Accrued expenses	4,327,663	4,087,107
Due to other funds	1,651,177	3,192,015
Unearned revenue	300,000	300,000
Deposits and other current liabilities	55,954	33,393
Total current liabilities (payable from current assets)	<u>6,783,013</u>	<u>8,145,125</u>
Noncurrent liabilities		
Unearned revenue and other non-current liabilities	511,341	290,708
Total liabilities	<u>7,294,354</u>	<u>8,435,833</u>
Net Position		
Net investment in capital assets	31,129,809	32,121,223
Unrestricted	30,008,956	31,727,158
Total net position	<u>\$ 61,138,765</u>	<u>\$ 63,848,381</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2014
(With comparative totals for the fiscal year ended June 30, 2013)

	Las Vegas Constable	Building	Public Parking	Recreation Activity	Shooting Complex
Operating Revenues					
Charges for services					
Constable fees	\$ 2,602,785	\$ -	\$ -	\$ -	\$ -
Building fees and permits	-	25,817,602	-	-	-
Recreation fees	-	-	-	8,224,551	1,768,854
Parking fees	-	-	584,914	-	-
Other operating revenues	88,779	801,157	-	743,813	-
Total operating revenues	<u>2,691,564</u>	<u>26,618,759</u>	<u>584,914</u>	<u>8,968,364</u>	<u>1,768,854</u>
Operating Expenses					
Salaries and wages	527,189	15,251,955	99,621	6,454,382	953,525
Employee benefits	289,636	6,924,105	56,733	297,571	214,016
Services and supplies	3,081,753	3,759,719	186,773	3,449,676	1,110,166
Depreciation	97,809	776,807	186,288	92,376	26,347
Total operating expenses	<u>3,996,387</u>	<u>26,712,586</u>	<u>529,415</u>	<u>10,294,005</u>	<u>2,304,054</u>
Operating income (loss)	<u>(1,304,823)</u>	<u>(93,827)</u>	<u>55,499</u>	<u>(1,325,641)</u>	<u>(535,200)</u>
Nonoperating Revenues (Expenses)					
Interest income	13,917	283,490	21,557	69,901	4,738
Interest expense	-	-	-	-	-
Gain on sale or disposition of property and equipment	-	1,995	-	18,943	-
Other nonoperating revenues (expenses)	-	-	-	79,835	-
Total nonoperating revenues (expenses)	<u>13,917</u>	<u>285,485</u>	<u>21,557</u>	<u>168,679</u>	<u>4,738</u>
Income (loss) before capital contributions and transfers	(1,290,906)	191,658	77,056	(1,156,962)	(530,462)
Capital contributions	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Changes in net position	<u>(1,290,906)</u>	<u>191,658</u>	<u>77,056</u>	<u>(1,156,962)</u>	<u>(530,462)</u>
Net Position					
Beginning of year	<u>2,161,109</u>	<u>44,973,635</u>	<u>8,808,483</u>	<u>7,371,055</u>	<u>534,099</u>
End of year	<u>\$ 870,203</u>	<u>\$ 45,165,293</u>	<u>\$ 8,885,539</u>	<u>\$ 6,214,093</u>	<u>\$ 3,637</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, 2014
 (With comparative totals for the fiscal year ended June 30, 2013)

(Continued)

	Totals	
	2014	2013
Operating Revenues		
Charges for services		
Constable fees	\$ 2,602,785	\$ 2,768,307
Building fees and permits	25,817,602	21,471,604
Recreation fees	9,993,405	9,446,636
Parking fees	584,914	793,246
Other operating revenues	1,633,749	895,730
Total operating revenues	<u>40,632,455</u>	<u>35,375,523</u>
Operating Expenses		
Salaries and wages	23,286,672	22,544,488
Employee benefits	7,782,061	7,454,314
Services and supplies	11,588,087	11,811,874
Depreciation	1,179,627	1,444,804
Total operating expenses	<u>43,836,447</u>	<u>43,255,480</u>
Operating income (loss)	<u>(3,203,992)</u>	<u>(7,879,957)</u>
Nonoperating Revenues (Expenses)		
Interest income	393,603	69,094
Interest expense	-	(13,341)
Gain on sale or disposition of property and equipment	20,938	65,409
Other nonoperating revenues (expenses)	79,835	52,174
Total nonoperating revenues (expenses)	<u>494,376</u>	<u>173,336</u>
Income (loss) before capital contributions and transfers	(2,709,616)	(7,706,621)
Capital contributions	-	-
Transfers from other funds	-	276,168
Transfers to other funds	-	(26,168)
Changes in net position	(2,709,616)	(7,456,621)
Net Position		
Beginning of year	<u>63,848,381</u>	<u>71,305,002</u>
End of year	<u>\$ 61,138,765</u>	<u>\$ 63,848,381</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2014
(With comparative totals for the fiscal year ended June 30, 2013)

	Las Vegas Constable	Building	Public Parking	Recreation Activity	Shooting Complex
Cash Flows From Operating Activities:					
Cash received from customers	\$ 2,125,517	\$ 25,826,139	\$ 506,301	\$ 8,275,049	\$ 2,145,817
Cash paid for employees and benefits	(810,302)	(22,012,090)	(154,690)	(6,688,333)	(1,162,762)
Cash paid for services and supplies	(3,206,948)	(5,209,013)	(192,103)	(3,442,742)	(1,202,522)
Other operating receipts	88,779	801,157	-	743,813	-
Net cash provided (used) by operating activities	<u>(1,802,954)</u>	<u>(593,807)</u>	<u>159,508</u>	<u>(1,112,213)</u>	<u>(219,467)</u>
Cash Flows From Noncapital Financing Activities:					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Contributions from other governmental units	-	-	-	79,835	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>79,835</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities:					
Acquisition, construction, or improvement of capital assets	-	-	(56,381)	(118,289)	(13,544)
Cash provided by sale of capital assets	-	1,995	-	18,943	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>1,995</u>	<u>(56,381)</u>	<u>(99,346)</u>	<u>(13,544)</u>
Cash Flows From Investing Activities:					
Interest income	16,956	284,350	21,386	71,717	5,114
Net increase (decrease) in cash and cash equivalents	<u>(1,785,998)</u>	<u>(307,462)</u>	<u>124,513</u>	<u>(1,060,007)</u>	<u>(227,897)</u>
Cash and cash equivalents:					
Beginning of year	<u>2,144,976</u>	<u>26,828,398</u>	<u>1,972,157</u>	<u>7,286,295</u>	<u>596,609</u>
End of year:					
Unrestricted	<u>358,978</u>	<u>26,520,936</u>	<u>2,096,670</u>	<u>6,226,288</u>	<u>368,712</u>
Total cash and cash equivalents at end of year	<u>\$ 358,978</u>	<u>\$ 26,520,936</u>	<u>\$ 2,096,670</u>	<u>\$ 6,226,288</u>	<u>\$ 368,712</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:					
Operating income (loss)	\$ (1,304,823)	\$ (93,827)	\$ 55,499	\$ (1,325,641)	\$ (535,200)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	97,809	776,807	186,288	92,376	26,347
(Increase) decrease in:					
Accounts receivable	(477,312)	(27,037)	(42,470)	13,174	-
Due from other funds	-	15,674	(36,143)	27,496	156,330
Due from other governmental units	-	(100)	-	7,311	-
Inventory	-	-	-	-	(40,012)
Increase (decrease) in:					
Accounts payable	(9,199)	(47,881)	10,224	14,809	(52,344)
Accrued expenses	6,523	163,970	1,664	63,620	4,779
Due to other funds	(115,996)	(1,401,413)	(15,554)	(7,875)	-
Deposits and other liabilities	44	20,000	-	2,517	220,633
Net cash provided (used) by operating activities	<u>\$ (1,802,954)</u>	<u>\$ (593,807)</u>	<u>\$ 159,508</u>	<u>\$ (1,112,213)</u>	<u>\$ (219,467)</u>

(Continued)

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the fiscal year ended June 30, 2014
(With comparative totals for the fiscal year ended June 30, 2013)

(Continued)

	Totals	
	2014	2013
Cash Flows From Operating Activities:		
Cash received from customers	\$ 38,878,823	\$ 34,559,865
Cash paid for employees and benefits	(30,828,177)	(30,172,974)
Cash paid for services and supplies	(13,253,328)	(11,544,729)
Other operating receipts	1,633,749	895,730
Net cash provided (used) by operating activities	<u>(3,568,933)</u>	<u>(6,262,108)</u>
Cash Flows From Noncapital Financing Activities:		
Transfers from other funds	-	276,168
Transfers to other funds	-	(26,168)
Contributions from other governmental units	79,835	52,174
Net cash provided (used) by noncapital financing activities	<u>79,835</u>	<u>302,174</u>
Cash Flows From Capital and Related Financing Activities:		
Acquisition, construction, or improvement of capital assets	(188,214)	(731,177)
Cash provided by sale of capital assets	20,938	-
Net cash provided (used) by capital and related financing activities	<u>(167,276)</u>	<u>(731,177)</u>
Cash Flows From Investing Activities:		
Interest income	399,523	(148,192)
Net increase (decrease) in cash and cash equivalents	(3,256,851)	(6,839,303)
Cash and cash equivalents:		
Beginning of year	<u>38,828,435</u>	<u>45,667,738</u>
End of year:		
Unrestricted	<u>35,571,584</u>	<u>38,828,435</u>
Total cash and cash equivalents at end of year	<u>\$ 35,571,584</u>	<u>\$ 38,828,435</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:		
Operating income (loss)	\$ (3,203,992)	\$ (7,879,957)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	1,179,627	1,444,804
(Increase) decrease in:		
Accounts receivable	(533,645)	(50,381)
Due from other funds	163,357	(145,415)
Due from other governmental units	7,211	1,409
Inventory	(40,012)	(16,249)
Increase (decrease) in:		
Accounts payable	(84,391)	(118,466)
Accrued expenses	240,556	(174,172)
Due to other funds	(1,540,838)	385,611
Deposits and other liabilities	243,194	290,708
Net cash provided (used) by operating activities	<u>\$ (3,568,933)</u>	<u>\$ (6,262,108)</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, 2014
(With comparative actual for the fiscal year ended June 30, 2013)

Las Vegas Constable	Final Budget	2014 Actual	Variance	2013 Actual
Operating revenues:				
Charges for services:				
Constable fees	\$ 2,750,000	\$ 2,602,785	\$ (147,215)	\$ 2,768,307
Other operating revenues	-	88,779	88,779	-
Total operating revenues	<u>2,750,000</u>	<u>2,691,564</u>	<u>(58,436)</u>	<u>2,768,307</u>
Operating expenses:				
Salaries and wages	703,145	527,189	(175,956)	519,299
Employee benefits	442,907	289,636	(153,271)	288,173
Services and supplies	3,646,440	3,081,753	(564,687)	3,468,400
Depreciation	122,400	97,809	(24,591)	124,475
Total operating expenses	<u>4,914,892</u>	<u>3,996,387</u>	<u>(918,505)</u>	<u>4,400,347</u>
Operating loss	<u>(2,164,892)</u>	<u>(1,304,823)</u>	<u>860,069</u>	<u>(1,632,040)</u>
Nonoperating revenues (expenses):				
Interest income	2,364	13,917	11,553	5,147
Interest expense	-	-	-	(1,026)
Total nonoperating revenues (expenses)	<u>2,364</u>	<u>13,917</u>	<u>11,553</u>	<u>4,121</u>
Net loss	<u>\$ (2,162,528)</u>	<u>\$ (1,290,906)</u>	<u>\$ 871,622</u>	<u>\$ (1,627,919)</u>

Building	Final Budget	2014 Actual	Variance	2013 Actual
Operating revenues:				
Charges for services:				
Building fees and permits	\$ 18,258,000	\$ 25,817,602	\$ 7,559,602	\$ 21,471,604
Other operating revenues	817,400	801,157	(16,243)	874,768
Total operating revenues	<u>19,075,400</u>	<u>26,618,759</u>	<u>7,543,359</u>	<u>22,346,372</u>
Operating expenses:				
Salaries and wages	16,540,403	15,251,955	(1,288,448)	15,015,165
Employee benefits	7,878,088	6,924,105	(953,983)	6,644,932
Services and supplies	4,457,693	3,759,719	(697,974)	4,010,522
Depreciation	700,000	776,807	76,807	1,041,668
Total operating expenses	<u>29,576,184</u>	<u>26,712,586</u>	<u>(2,863,598)</u>	<u>26,712,287</u>
Operating loss	<u>(10,500,784)</u>	<u>(93,827)</u>	<u>10,406,957</u>	<u>(4,365,915)</u>
Nonoperating revenues (expenses):				
Interest income	17,000	283,490	266,490	48,705
Interest expense	-	-	-	(8,939)
Gain on sale or disposition of property and equipment	-	1,995	1,995	65,409
Total nonoperating revenues (expenses)	<u>17,000</u>	<u>285,485</u>	<u>268,485</u>	<u>105,175</u>
Income (loss) before transfers	<u>(10,483,784)</u>	<u>191,658</u>	<u>10,675,442</u>	<u>(4,260,740)</u>
Transfers from other funds	-	-	-	26,168
Net income (loss)	<u>\$ (10,483,784)</u>	<u>\$ 191,658</u>	<u>\$ 10,675,442</u>	<u>\$ (4,234,572)</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, 2014
(With comparative actual for the fiscal year ended June 30, 2013)

Kyle Canyon Water District *	Final Budget	2014 Actual	Variance	2013 Actual
Operating revenues:				
Charges for services:				
Water sales and related water fees	\$ 360,000	\$ 353,778	\$ (6,222)	\$ 359,269
Operating expenses:				
Services and supplies	244,000	219,400	(24,600)	159,800
Depreciation	460,000	439,445	(20,555)	440,576
Total operating expenses	704,000	658,845	(45,155)	600,376
Operating loss	(344,000)	(305,067)	38,933	(241,107)
Nonoperating revenues (expenses):				
Interest income	125	1,316	1,191	238
Interest expense	-	(3,298)	(3,298)	(36)
Consolidated tax	10,346	10,346	-	10,346
Sales and use tax	39,000	44,831	5,831	45,443
Other nonoperating revenues (expenses)	-	8,754	8,754	50,805
Total nonoperating revenues (expenses)	49,471	61,949	12,478	106,796
Net loss	\$ (294,529)	\$ (243,118)	\$ 51,411	\$ (134,311)

Public Parking	Final Budget	2014 Actual	Variance	2013 Actual
Operating revenues:				
Charges for services:				
Parking fees	\$ 654,948	\$ 584,914	\$ (70,034)	\$ 793,246
Other operating revenues	4,000	-	(4,000)	5,225
Total operating revenues	658,948	584,914	(74,034)	798,471
Operating expenses:				
Salaries and wages	191,970	99,621	(92,349)	98,741
Employee benefits	132,973	56,733	(76,240)	53,801
Services and supplies	353,782	186,773	(167,009)	175,806
Depreciation	186,288	186,288	-	186,288
Total operating expenses	865,013	529,415	(335,598)	514,636
Operating income (loss)	(206,065)	55,499	261,564	283,835
Nonoperating revenues (expenses):				
Interest income	6,722	21,557	14,835	2,667
Interest expense	-	-	-	(488)
Total nonoperating revenues (expenses)	6,722	21,557	14,835	2,179
Net income (loss)	\$ (199,343)	\$ 77,056	\$ 276,399	\$ 286,014

* Discretely presented component unit

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, 2014
(With comparative actual for the fiscal year ended June 30, 2013)

Recreation Activity	Final Budget	2014 Actual	Variance	2013 Actual
Operating revenues:				
Charges for services:				
Recreation fees	\$ 8,044,420	\$ 8,224,551	\$ 180,131	\$ 7,918,304
Other operating revenues	163,099	743,813	580,714	6,686
Total operating revenues	<u>8,207,519</u>	<u>8,968,364</u>	<u>760,845</u>	<u>7,924,990</u>
Operating expenses:				
Salaries and wages	5,870,342	6,454,382	584,040	5,699,394
Employee benefits	287,790	297,571	9,781	247,812
Services and supplies	4,034,338	3,449,676	(584,662)	3,039,496
Depreciation	66,000	92,376	26,376	78,321
Total operating expenses	<u>10,258,470</u>	<u>10,294,005</u>	<u>35,535</u>	<u>9,065,023</u>
Operating loss	<u>(2,050,951)</u>	<u>(1,325,641)</u>	<u>725,310</u>	<u>(1,140,033)</u>
Nonoperating revenues (expenses):				
Interest income	3,718	69,901	66,183	12,455
Interest expense	-	-	-	(2,589)
Gain on sale or disposition of property and equipment	-	18,943	18,943	-
Other nonoperating revenues (expenses)	46,000	79,835	33,835	52,174
Total nonoperating revenues (expenses)	<u>49,718</u>	<u>168,679</u>	<u>118,961</u>	<u>62,040</u>
Net loss	<u>\$ (2,001,233)</u>	<u>\$ (1,156,962)</u>	<u>\$ 844,271</u>	<u>\$ (1,077,993)</u>

Shooting Complex	Final Budget	2014 Actual	Variance	2013 Actual
Operating revenues:				
Charges for services:				
Recreation fees	\$ 2,363,345	\$ 1,768,854	\$ (594,491)	\$ 1,528,332
Other operating revenues	68,263	-	(68,263)	9,051
Total operating revenues	<u>2,431,608</u>	<u>1,768,854</u>	<u>(662,754)</u>	<u>1,537,383</u>
Operating expenses:				
Salaries and wages	763,810	953,525	189,715	1,211,889
Employee benefits	251,751	214,016	(37,735)	219,596
Services and supplies	1,645,999	1,110,166	(535,833)	1,117,650
Depreciation	8,000	26,347	18,347	14,052
Total operating expenses	<u>2,669,560</u>	<u>2,304,054</u>	<u>(365,506)</u>	<u>2,563,187</u>
Operating loss	<u>(237,952)</u>	<u>(535,200)</u>	<u>(297,248)</u>	<u>(1,025,804)</u>
Nonoperating revenues (expenses):				
Interest income	47	4,738	4,691	120
Interest expense	-	-	-	(299)
Total nonoperating revenues (expenses)	<u>47</u>	<u>4,738</u>	<u>4,691</u>	<u>(179)</u>
Loss before transfers	<u>(237,905)</u>	<u>(530,462)</u>	<u>(292,557)</u>	<u>(1,025,983)</u>
Transfers from other funds	-	-	-	250,000
Net loss	<u>\$ (237,905)</u>	<u>\$ (530,462)</u>	<u>\$ (292,557)</u>	<u>\$ (775,983)</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2014
(With comparative actual for the fiscal year ended June 30, 2013)

Las Vegas Constable	Final Budget	2014 Actual	Variance	2013 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 2,750,000	\$ 2,125,517	\$ (624,483)	\$ 2,650,576
Cash paid for employees and benefits	(1,146,052)	(810,302)	335,750	(833,078)
Cash paid for services and supplies	(3,646,440)	(3,206,948)	439,492	(3,453,605)
Other operating receipts	-	88,779	88,779	-
Net cash used by operating activities	<u>(2,042,492)</u>	<u>(1,802,954)</u>	<u>239,538</u>	<u>(1,636,107)</u>
Cash flows from investing activities:				
Interest income	<u>2,364</u>	<u>16,956</u>	<u>14,592</u>	<u>(10,982)</u>
Net decrease in cash and cash equivalents	(2,040,128)	(1,785,998)	254,130	(1,647,089)
Cash and cash equivalents:				
Beginning of year	<u>2,937,495</u>	<u>2,144,976</u>	<u>(792,519)</u>	<u>3,792,065</u>
End of year	<u>\$ 897,367</u>	<u>\$ 358,978</u>	<u>\$ (538,389)</u>	<u>\$ 2,144,976</u>

Building	Final Budget	2014 Actual	Variance	2013 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 18,258,000	\$ 25,826,139	\$ 7,568,139	\$ 21,538,424
Cash paid for employees and benefits	(24,418,491)	(22,012,090)	2,406,401	(21,776,642)
Cash paid for services and supplies	(4,457,693)	(5,209,013)	(751,320)	(3,454,749)
Other operating receipts	817,400	801,157	(16,243)	874,768
Net cash used by operating activities	<u>(9,800,784)</u>	<u>(593,807)</u>	<u>9,206,977</u>	<u>(2,818,199)</u>
Cash flows from noncapital financing activities:				
Transfers from other funds	-	-	-	26,168
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(2,000,000)	-	2,000,000	1,038
Proceeds from the sale of capital assets	-	1,995	1,995	-
Net cash provided (used) by capital and related financing activities	<u>(2,000,000)</u>	<u>1,995</u>	<u>2,001,995</u>	<u>1,038</u>
Cash flows from investing activities:				
Interest income	<u>17,000</u>	<u>284,350</u>	<u>267,350</u>	<u>(95,607)</u>
Net decrease in cash and cash equivalents	(11,783,784)	(307,462)	11,476,322	(2,886,600)
Cash and cash equivalents:				
Beginning of year	<u>21,917,414</u>	<u>26,828,398</u>	<u>4,281,284</u>	<u>29,714,998</u>
End of year	<u>\$ 10,133,630</u>	<u>\$ 26,520,936</u>	<u>\$ 15,757,606</u>	<u>\$ 26,828,398</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2014
(With comparative actual for the fiscal year ended June 30, 2013)

Kyle Canyon Water District *	Final Budget	2014 Actual	Variance	2013 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 360,000	\$ 349,216	\$ (10,784)	\$ 366,187
Cash paid for services and supplies	(244,000)	(401,102)	(157,102)	(464,113)
Net cash provided (used) by operating activities	116,000	(51,886)	(167,886)	(97,926)
Cash flows from noncapital financing activities:				
Cash provided by property taxes	-	-	-	205
Cash provided by consolidated taxes	10,346	10,346	-	10,346
Contributions from other governmental units	-	8,754	8,754	50,805
Net cash provided by noncapital financing activities	10,346	19,100	8,754	61,356
Cash flows from capital and related financing activities:				
Cash provided by sales and use taxes	39,000	44,831	5,831	45,443
Cash flows from investing activities:				
Interest income	125	(1,996)	(2,121)	(333)
Net increase in cash and cash equivalents	165,471	10,049	(155,422)	8,540
Cash and cash equivalents:				
Beginning of year	357,696	118,837	(238,859)	110,297
End of year	\$ 523,167	\$ 128,886	\$ (394,281)	\$ 118,837

Public Parking	Final Budget	2014 Actual	Variance	2013 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 654,948	\$ 506,301	\$ (148,647)	\$ 807,461
Cash paid for employees and benefits	(324,943)	(154,690)	170,253	(152,595)
Cash paid for services and supplies	(353,782)	(192,103)	161,679	(167,228)
Other operating receipts	4,000	-	(4,000)	5,225
Net cash provided (used) by operating activities	(19,777)	159,508	179,285	492,863
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(718,152)	(56,381)	661,771	-
Cash flows from investing activities:				
Interest income	6,722	21,386	14,664	(5,507)
Net increase (decrease) in cash and cash equivalents	(731,207)	124,513	855,720	487,356
Cash and cash equivalents:				
Beginning of year	2,000,269	1,972,157	(28,112)	1,484,801
End of year	\$ 1,269,062	\$ 2,096,670	\$ 827,608	\$ 1,972,157

* Discretely presented component unit

Clark County, Nevada
Nonmajor Enterprise Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2014
(With comparative actual for the fiscal year ended June 30, 2013)

Recreation Activity	Final Budget	2014 Actual	Variance	2013 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 8,044,620	\$ 8,275,049	\$ 230,429	\$ 7,947,672
Cash paid for employees and benefits	(6,158,132)	(6,688,333)	(530,201)	(5,976,297)
Cash paid for services and supplies	(4,034,338)	(3,442,742)	591,596	(3,347,923)
Other operating receipts	163,099	743,813	580,714	6,686
Net cash used by operating activities	<u>(1,984,751)</u>	<u>(1,112,213)</u>	<u>872,538</u>	<u>(1,369,862)</u>
Cash flows from noncapital financing activities:				
Federal and state grants	46,000	-	(46,000)	52,174
Other nonoperating revenues	-	79,835	79,835	-
Net cash provided by noncapital financing activities	<u>46,000</u>	<u>79,835</u>	<u>33,835</u>	<u>52,174</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(129,454)	(118,289)	11,165	(635,435)
Proceeds from the sale of capital assets	-	18,943	18,943	-
Net cash used by capital and related financing activities	<u>(129,454)</u>	<u>(99,346)</u>	<u>30,108</u>	<u>(635,435)</u>
Cash flows from investing activities:				
Interest income	3,718	71,717	67,999	(30,626)
Net decrease in cash and cash equivalents	(2,064,487)	(1,060,007)	1,004,480	(1,983,749)
Cash and cash equivalents:				
Beginning of year	5,894,160	7,286,295	1,392,135	9,270,044
End of year	<u>\$ 3,829,673</u>	<u>\$ 6,226,288</u>	<u>\$ 2,396,615</u>	<u>\$ 7,286,295</u>

Shooting Complex	Final Budget	2014 Actual	Variance	2013 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 2,431,608	\$ 2,145,817	\$ (285,791)	\$ 1,615,732
Cash paid for employees and benefits	(1,015,561)	(1,162,762)	(147,201)	(1,434,362)
Cash paid for services and supplies	(1,645,999)	(1,202,522)	443,477	(1,113,520)
Other operating receipts	-	-	-	9,051
Net cash used by operating activities	<u>(229,952)</u>	<u>(219,467)</u>	<u>10,485</u>	<u>(923,099)</u>
Cash flows from noncapital financing activities:				
Transfers from other funds	-	-	-	250,000
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(14,000)	(13,544)	456	(96,780)
Cash flows from investing activities:				
Interest income	47	5,114	5,067	(5,366)
Net decrease in cash and cash equivalents	(243,905)	(227,897)	16,008	(775,245)
Cash and cash equivalents:				
Beginning of year	387,688	596,609	208,921	1,371,854
End of year	<u>\$ 143,783</u>	<u>\$ 368,712</u>	<u>\$ 224,929</u>	<u>\$ 596,609</u>