

## NONMAJOR ENTERPRISE FUNDS

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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. The Las Vegas Constable office was abolished effective January 1, 2015.

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

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

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

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

Constables - to account for the provision of services by the constables of Henderson Township and North Las Vegas Township and the Ex Officio Constable within the Las Vegas Township, such as serving evictions, making collections, etc. Fees received for these services and all activities necessary to provide such services are accounted for 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, 2015  
(With comparative totals for June 30, 2014)

	Las Vegas Constable	Building	Public Parking	Recreation Activity	Shooting Complex
<b>Assets</b>					
Current assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ -	\$ 33,297,839	\$ 2,448,712	\$ 4,610,840	\$ 523,750
In custody of other officials	2,265	1,850	1,000	2,500	6,500
Accounts receivable	34,280	231,236	-	77,374	2,127
Interest receivable	-	56,090	4,149	7,772	887
Due from other funds	-	19,686	-	62,901	-
Due from other governmental units	-	4,300	-	-	-
Inventories	-	-	-	-	260,780
Prepaid items and other current assets	-	-	15,000	-	-
Total current assets	<u>36,545</u>	<u>33,611,001</u>	<u>2,468,861</u>	<u>4,761,387</u>	<u>794,044</u>
Noncurrent assets					
Capital assets					
Property and equipment	-	36,193,171	12,710,950	1,608,193	179,458
Accumulated depreciation	-	(12,211,629)	(6,091,049)	(878,302)	(86,417)
Total capital assets, net of accumulated depreciation	<u>-</u>	<u>23,981,542</u>	<u>6,619,901</u>	<u>729,891</u>	<u>93,041</u>
Total noncurrent assets	<u>-</u>	<u>23,981,542</u>	<u>6,619,901</u>	<u>729,891</u>	<u>93,041</u>
Total assets	<u>36,545</u>	<u>57,592,543</u>	<u>9,088,762</u>	<u>5,491,278</u>	<u>887,085</u>
<b>Deferred Outflows of Resources</b>					
Related to Pensions	-	4,104,053	-	-	-
<b>Liabilities</b>					
Current liabilities (payable from current assets)					
Accounts payable	2,150	216,056	9,713	489,334	92,013
Accrued expenses	-	4,301,157	19,266	428,546	106,747
Due to other funds	-	1,130,341	19,050	350,408	-
Unearned revenue	-	300,000	-	-	-
Deposits and other current liabilities	-	20,200	33,393	2,517	-
Total current liabilities (payable from current assets)	<u>2,150</u>	<u>5,967,754</u>	<u>81,422</u>	<u>1,270,805</u>	<u>198,760</u>
Noncurrent liabilities					
Net pension liability	-	25,641,372	-	-	-
Unearned revenue and other non-current liabilities	-	-	-	-	599,475
Total noncurrent liabilities	<u>-</u>	<u>25,641,372</u>	<u>-</u>	<u>-</u>	<u>599,475</u>
Total liabilities	<u>2,150</u>	<u>31,609,126</u>	<u>81,422</u>	<u>1,270,805</u>	<u>798,235</u>
<b>Deferred Inflows of Resources</b>					
Related to Pensions	-	6,612,819	-	-	-
<b>Net Position</b>					
Net investment in capital assets	-	23,981,542	6,619,901	729,891	93,041
Unrestricted	34,395	(506,891)	2,387,439	3,490,582	(4,191)
Total net position	<u>\$ 34,395</u>	<u>\$ 23,474,651</u>	<u>\$ 9,007,340</u>	<u>\$ 4,220,473</u>	<u>\$ 88,850</u>

(Continued)

Clark County, Nevada  
Nonmajor Enterprise Funds  
Combining Statement of Net Position  
June 30, 2015  
(With comparative totals for June 30, 2014)

(Continued)

	Constables	Totals	
		2015	2014
<b>Assets</b>			
Current assets			
Cash and cash equivalents			
In custody of the County Treasurer	\$ 1,598,770	\$ 42,479,911	\$ 35,469,283
In custody of other officials	-	14,115	102,301
Accounts receivable	34	345,051	1,419,925
Interest receivable	3,510	72,408	57,083
Due from other funds	-	82,587	87,246
Due from other governmental units	-	4,300	100
Inventories	-	260,780	152,371
Prepaid items and other current assets	-	15,000	15,000
Total current assets	<u>1,602,314</u>	<u>43,274,152</u>	<u>37,303,309</u>
Noncurrent assets			
Capital assets			
Property and equipment	1,141,479	51,833,251	50,360,845
Accumulated depreciation	(1,000,098)	(20,267,495)	(19,231,035)
Total capital assets, net of accumulated depreciation	<u>141,381</u>	<u>31,565,756</u>	<u>31,129,810</u>
Total noncurrent assets	<u>141,381</u>	<u>31,565,756</u>	<u>31,129,810</u>
Total assets	<u>1,743,695</u>	<u>74,839,908</u>	<u>68,433,119</u>
<b>Deferred Outflows of Resources</b>			
Related to Pensions	-	4,104,053	-
<b>Liabilities</b>			
Current liabilities (payable from current assets)			
Accounts payable	111,560	920,826	448,219
Accrued expenses	179,674	5,035,390	4,327,663
Due to other funds	2,012,700	3,512,499	1,651,177
Unearned revenue	-	300,000	300,000
Deposits and other current liabilities	-	56,110	55,954
Total current liabilities (payable from current assets)	<u>2,303,934</u>	<u>9,824,825</u>	<u>6,783,013</u>
Noncurrent liabilities			
Net pension liability	-	25,641,372	-
Unearned revenue and other non-current liabilities	57,149	656,624	511,341
Total noncurrent liabilities	<u>57,149</u>	<u>26,297,996</u>	<u>511,341</u>
Total liabilities	<u>2,361,083</u>	<u>36,122,821</u>	<u>7,294,354</u>
<b>Deferred Inflows of Resources</b>			
Related to Pensions	-	6,612,819	-
<b>Net Position</b>			
Net investment in capital assets	141,381	31,565,756	31,129,809
Unrestricted	(758,769)	4,642,565	30,008,956
Total net position	<u>\$ (617,388)</u>	<u>\$ 36,208,321</u>	<u>\$ 61,138,765</u>

Clark County, Nevada  
Nonmajor Enterprise Funds  
Combining Statement of Revenues, Expenses and Changes in Net Position  
For the Fiscal Year Ended June 30, 2015  
(With comparative totals for the fiscal year ended June 30, 2014)

	Las Vegas Constable	Building	Public Parking	Recreation Activity	Shooting Complex
<b>Operating Revenues</b>					
Charges for services					
Constable fees	\$ 1,040,806	\$ -	\$ -	\$ -	\$ -
Building fees and permits	-	33,070,805	-	-	-
Recreation fees	-	-	-	8,214,364	1,827,117
Parking fees	-	16,560	683,238	-	-
Other operating revenues	110,993	872,511	659	-	19
Total operating revenues	<u>1,151,799</u>	<u>33,959,876</u>	<u>683,897</u>	<u>8,214,364</u>	<u>1,827,136</u>
<b>Operating Expenses</b>					
Salaries and wages	262,071	15,778,370	134,244	6,863,986	899,934
Employee benefits	117,680	6,651,918	70,521	511,518	203,978
Services and supplies	1,687,264	4,204,557	196,577	2,875,347	864,745
Depreciation	39,690	779,778	186,490	102,559	27,061
Total operating expenses	<u>2,106,705</u>	<u>27,414,623</u>	<u>587,832</u>	<u>10,353,410</u>	<u>1,995,718</u>
Operating income (loss)	<u>(954,906)</u>	<u>6,545,253</u>	<u>96,065</u>	<u>(2,139,046)</u>	<u>(168,582)</u>
<b>Nonoperating Revenues (Expenses)</b>					
Interest income	417	347,244	25,736	54,951	3,795
Interest expense	-	-	-	-	-
Gain on sale or disposition of property and equipment	-	-	-	-	-
Other nonoperating revenues (expenses)	-	-	-	90,475	-
Total nonoperating revenues (expenses)	<u>417</u>	<u>347,244</u>	<u>25,736</u>	<u>145,426</u>	<u>3,795</u>
Income (loss) before capital contributions and transfers	(954,489)	6,892,497	121,801	(1,993,620)	(164,787)
Capital contributions	-	-	-	-	-
Transfers from other funds	118,681	-	-	-	250,000
Transfers to other funds	-	-	-	-	-
Changes in net position	<u>(835,808)</u>	<u>6,892,497</u>	<u>121,801</u>	<u>(1,993,620)</u>	<u>85,213</u>
<b>Net Position</b>					
Beginning of year	870,203	45,165,293	8,885,539	6,214,093	3,637
Prior period adjustment	-	(28,583,139)	-	-	-
Beginning of year, as restated	<u>870,203</u>	<u>16,582,154</u>	<u>8,885,539</u>	<u>6,214,093</u>	<u>3,637</u>
End of year	<u>\$ 34,395</u>	<u>\$ 23,474,651</u>	<u>\$ 9,007,340</u>	<u>\$ 4,220,473</u>	<u>\$ 88,850</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, 2015  
(With comparative totals for the fiscal year ended June 30, 2014)

(Continued)

	Constables	Totals	
		2015	2014
<b>Operating Revenues</b>			
Charges for services			
Constable fees	\$ 1,491,338	\$ 2,532,144	\$ 2,602,785
Building fees and permits	-	33,070,805	25,817,602
Recreation fees	-	10,041,481	9,993,405
Parking fees	-	699,798	584,914
Other operating revenues	12,046	996,228	1,633,749
Total operating revenues	<u>1,503,384</u>	<u>47,340,456</u>	<u>40,632,455</u>
<b>Operating Expenses</b>			
Salaries and wages	537,657	24,476,262	23,286,672
Employee benefits	241,936	7,797,551	7,782,061
Services and supplies	1,318,024	11,146,514	11,588,087
Depreciation	20,592	1,156,170	1,179,627
Total operating expenses	<u>2,118,209</u>	<u>44,576,497</u>	<u>43,836,447</u>
Operating income (loss)	<u>(614,825)</u>	<u>2,763,959</u>	<u>(3,203,992)</u>
<b>Nonoperating Revenues (Expenses)</b>			
Interest income	26,232	458,375	393,603
Interest expense	(14,839)	(14,839)	-
Gain on sale or disposition of property and equipment	104,725	104,725	20,938
Other nonoperating revenues (expenses)	-	90,475	79,835
Total nonoperating revenues (expenses)	<u>116,118</u>	<u>638,736</u>	<u>494,376</u>
Income (loss) before capital contributions and transfers	(498,707)	3,402,695	(2,709,616)
Capital contributions	-	-	-
Transfers from other funds	-	368,681	-
Transfers to other funds	(118,681)	(118,681)	-
Changes in net position	<u>(617,388)</u>	<u>3,652,695</u>	<u>(2,709,616)</u>
<b>Net Position</b>			
Beginning of year	-	61,138,765	63,848,381
Prior period adjustment	-	(28,583,139)	-
Beginning of year, as restated	<u>-</u>	<u>32,555,626</u>	<u>63,848,381</u>
End of year	<u>\$ (617,388)</u>	<u>\$ 36,208,321</u>	<u>\$ 61,138,765</u>

Clark County, Nevada  
Nonmajor Enterprise Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2015  
(With comparative totals for the fiscal year ended June 30, 2014)

	Las Vegas Constable	Building	Public Parking	Recreation Activity	Shooting Complex
<b>Cash Flows From Operating Activities:</b>					
Cash received from customers	\$ 1,601,525	\$ 30,615,262	\$ 761,892	\$ 8,152,248	\$ 1,835,444
Cash paid for employees and benefits	(442,261)	(19,479,304)	(195,784)	(7,259,166)	(1,080,886)
Cash paid for services and supplies	(1,763,217)	(4,204,400)	(199,926)	(2,632,408)	(818,870)
Other operating receipts	110,993	872,511	659	-	19
Net cash provided (used) by operating activities	<u>(492,960)</u>	<u>7,804,069</u>	<u>366,841</u>	<u>(1,739,326)</u>	<u>(64,293)</u>
<b>Cash Flows From Noncapital Financing Activities:</b>					
Federal and state grants	-	-	-	90,475	-
Transfers from other funds	118,681	-	-	-	250,000
Transfers to other funds	-	-	-	-	-
Contributions from other governmental units	-	-	-	-	-
Other noncapital financing payments	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>118,681</u>	<u>-</u>	<u>-</u>	<u>90,475</u>	<u>250,000</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>					
Acquisition, construction, or improvement of capital assets	-	(1,359,147)	(38,761)	(21,294)	(27,660)
Proceeds from the sale of capital assets	16,719	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>16,719</u>	<u>(1,359,147)</u>	<u>(38,761)</u>	<u>(21,294)</u>	<u>(27,660)</u>
<b>Cash Flows From Investing Activities:</b>					
Interest income	847	333,831	24,962	57,197	3,491
Net increase (decrease) in cash and cash equivalents	(356,713)	6,778,753	353,042	(1,612,948)	161,538
Cash and cash equivalents:					
Beginning of year	358,978	26,520,936	2,096,670	6,226,288	368,712
End of year:					
Unrestricted	2,265	33,299,689	2,449,712	4,613,340	530,250
Total cash and cash equivalents at end of year	<u>\$ 2,265</u>	<u>\$ 33,299,689</u>	<u>\$ 2,449,712</u>	<u>\$ 4,613,340</u>	<u>\$ 530,250</u>
<b>Reconciliation of operating income (loss) to net cash flows from operating activities:</b>					
Operating income (loss)	\$ (954,906)	\$ 6,545,253	\$ 96,065	\$ (2,139,046)	\$ (168,582)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	39,690	779,778	186,490	102,559	27,061
(Increase) decrease in:					
Accounts receivable	560,763	473,476	42,500	296	(2,127)
Due from other funds	-	188	36,154	(62,412)	30,729
Due from other governmental units	-	(4,200)	-	-	-
Inventory	-	-	-	-	(108,409)
Deferred outflows of resources	-	(4,104,053)	-	-	-
Increase (decrease) in:					
Accounts payable	(5,097)	102,714	(8,228)	225,783	45,875
Accrued expenses	(62,510)	442,218	8,981	116,338	23,026
Due to other funds	(70,856)	(102,557)	4,879	17,156	-
Deposits and other liabilities	(44)	(2,941,567)	-	-	88,134
Deferred inflows of resources	-	6,612,819	-	-	-
Net cash provided (used) by operating activities	<u>\$ (492,960)</u>	<u>\$ 7,804,069</u>	<u>\$ 366,841</u>	<u>\$ (1,739,326)</u>	<u>\$ (64,293)</u>

(Continued)

Clark County, Nevada  
 Nonmajor Enterprise Funds  
 Combining Statement of Cash Flows  
 For the fiscal year ended June 30, 2015  
 (With comparative totals for the fiscal year ended June 30, 2014)

(Continued)

	Constables	Totals	
		2015	2014
<b>Cash Flows From Operating Activities:</b>			
Cash received from customers	\$ 1,548,453	\$ 44,514,824	\$ 38,878,823
Cash paid for employees and benefits	(599,919)	(29,057,320)	(30,828,177)
Cash paid for services and supplies	(1,193,764)	(10,812,585)	(13,253,328)
Other operating receipts	12,046	996,228	1,633,749
Net cash provided (used) by operating activities	(233,184)	5,641,147	(3,568,933)
<b>Cash Flows From Noncapital Financing Activities:</b>			
Federal and state grants	-	90,475	-
Transfers from other funds	-	368,681	-
Transfers to other funds	(118,681)	(118,681)	-
Contributions from other governmental units	-	-	79,835
Other noncapital financing payments	2,000,000	2,000,000	-
Net cash provided (used) by noncapital financing activities	1,881,319	2,340,475	79,835
<b>Cash Flows From Capital and Related Financing Activities:</b>			
Acquisition, construction, or improvement of capital assets	(161,973)	(1,608,835)	(188,214)
Proceeds from the sale of capital assets	104,725	121,444	20,938
Net cash provided (used) by capital and related financing activities	(57,248)	(1,487,391)	(167,276)
<b>Cash Flows From Investing Activities:</b>			
Interest income	7,883	428,211	399,523
Net increase (decrease) in cash and cash equivalents	1,598,770	6,922,442	(3,256,851)
Cash and cash equivalents:			
Beginning of year	-	35,571,584	38,828,435
End of year:			
Unrestricted	1,598,770	42,494,026	35,571,584
Total cash and cash equivalents at end of year	\$ 1,598,770	\$ 42,494,026	\$ 35,571,584
<b>Reconciliation of operating income (loss) to net cash flows from operating activities:</b>			
Operating income (loss)	\$ (614,825)	\$ 2,763,959	\$ (3,203,992)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	20,592	1,156,170	1,179,627
(Increase) decrease in:			
Accounts receivable	(34)	1,074,874	(533,645)
Due from other funds	-	4,659	163,357
Due from other governmental units	-	(4,200)	7,211
Inventory	-	(108,409)	(40,012)
Deferred outflows of resources	-	(4,104,053)	-
Increase (decrease) in:			
Accounts payable	111,560	472,607	(84,391)
Accrued expenses	179,674	707,727	240,556
Due to other funds	12,700	(138,678)	(1,540,838)
Deposits and other liabilities	57,149	(2,796,328)	243,194
Deferred inflows of resources	-	6,612,819	-
Net cash provided (used) by operating activities	\$ (233,184)	\$ 5,641,147	\$ (3,568,933)

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, 2015  
(With comparative actual for the fiscal year ended June 30, 2014)

Las Vegas Constable	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues:				
Charges for services:				
Constable fees	\$ 2,750,000	\$ 1,040,806	\$ (1,709,194)	\$ 2,602,785
Other operating revenues	-	110,993	110,993	88,779
Total operating revenues	2,750,000	1,151,799	(1,598,201)	2,691,564
Operating expenses:				
Salaries and wages	556,670	262,071	(294,599)	527,189
Employee benefits	317,006	117,680	(199,326)	289,636
Services and supplies	2,921,978	1,687,264	(1,234,714)	3,081,753
Depreciation	113,178	39,690	(73,488)	97,809
Total operating expenses	3,908,832	2,106,705	(1,802,127)	3,996,387
Operating income (loss)	(1,158,832)	(954,906)	203,926	(1,304,823)
Nonoperating revenues (expenses):				
Interest income	2,364	417	(1,947)	13,917
Loss before transfers	(1,156,468)	(954,489)	201,979	(1,290,906)
Transfers from other funds	-	118,681	118,681	-
Net income (loss)	\$ (1,156,468)	\$ (835,808)	\$ 320,660	\$ (1,290,906)

Building	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues:				
Charges for services:				
Building fees and permits	\$ 22,414,100	\$ 33,070,805	\$ 10,656,705	\$ 25,817,602
Parking fees	-	16,560	16,560	-
Other operating revenues	932,500	872,511	(59,989)	801,157
Total operating revenues	23,346,600	33,959,876	10,613,276	26,618,759
Operating expenses:				
Salaries and wages	16,716,975	15,778,370	(938,605)	15,251,955
Employee benefits	7,802,038	6,651,918	(1,150,120)	6,924,105
Services and supplies	5,472,739	4,204,557	(1,268,182)	3,759,719
Depreciation	1,100,000	779,778	(320,222)	776,807
Total operating expenses	31,091,752	27,414,623	(3,677,129)	26,712,586
Operating income (loss)	(7,745,152)	6,545,253	14,290,405	(93,827)
Nonoperating revenues (expenses):				
Interest income	89,380	347,244	257,864	283,490
Gain on sale or disposition of property and equipment	-	-	-	1,995
Total nonoperating revenues (expenses)	89,380	347,244	257,864	285,485
Net income (loss)	\$ (7,655,772)	\$ 6,892,497	\$ 14,548,269	\$ 191,658

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, 2015  
(With comparative actual for the fiscal year ended June 30, 2014)

Kyle Canyon Water District *	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues:				
Charges for services:				
Water sales and related water fees	\$ 365,000	\$ 345,316	\$ (19,684)	\$ 353,778
Other operating revenues	-	7,004	7,004	-
Total operating revenues	<u>365,000</u>	<u>352,320</u>	<u>(12,680)</u>	<u>353,778</u>
Operating expenses:				
Services and supplies	223,438	230,991	7,553	219,400
Depreciation	550,000	439,445	(110,555)	439,445
Total operating expenses	<u>773,438</u>	<u>670,436</u>	<u>(103,002)</u>	<u>658,845</u>
Operating income (loss)	<u>(408,438)</u>	<u>(318,116)</u>	<u>90,322</u>	<u>(305,067)</u>
Nonoperating revenues (expenses):				
Interest income	500	1,516	1,016	1,316
Interest expense	-	(3,172)	(3,172)	(3,298)
Consolidated tax	10,346	10,346	-	10,346
Ad valorem tax	-	10	10	-
Sales and use tax	42,000	48,248	6,248	44,831
Other nonoperating revenues (expenses)	-	-	-	8,754
Total nonoperating revenues (expenses)	<u>52,846</u>	<u>56,948</u>	<u>4,102</u>	<u>61,949</u>
Net income (loss)	<u>\$ (355,592)</u>	<u>\$ (261,168)</u>	<u>\$ 94,424</u>	<u>\$ (243,118)</u>

Public Parking	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues:				
Charges for services:				
Parking fees	\$ 602,228	\$ 683,238	\$ 81,010	\$ 584,914
Other operating revenues	-	659	659	-
Total operating revenues	<u>602,228</u>	<u>683,897</u>	<u>81,669</u>	<u>584,914</u>
Operating expenses:				
Salaries and wages	214,694	134,244	(80,450)	99,621
Employee benefits	111,538	70,521	(41,017)	56,733
Services and supplies	417,212	196,577	(220,635)	186,773
Depreciation	186,288	186,490	202	186,288
Total operating expenses	<u>929,732</u>	<u>587,832</u>	<u>(341,900)</u>	<u>529,415</u>
Operating income (loss)	<u>(327,504)</u>	<u>96,065</u>	<u>423,569</u>	<u>55,499</u>
Nonoperating revenues (expenses):				
Interest income	6,430	25,736	19,306	21,557
Net income (loss)	<u>\$ (321,074)</u>	<u>\$ 121,801</u>	<u>\$ 442,875</u>	<u>\$ 77,056</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, 2015  
(With comparative actual for the fiscal year ended June 30, 2014)

Recreation Activity	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues:				
Charges for services:				
Recreation fees	\$ 7,915,188	\$ 8,214,364	\$ 299,176	\$ 8,224,551
Other operating revenues	12,431	-	(12,431)	743,813
Total operating revenues	<u>7,927,619</u>	<u>8,214,364</u>	<u>286,745</u>	<u>8,968,364</u>
Operating expenses:				
Salaries and wages	7,117,033	6,863,986	(253,047)	6,454,382
Employee benefits	550,516	511,518	(38,998)	297,571
Services and supplies	3,885,755	2,875,347	(1,010,408)	3,449,676
Depreciation	125,000	102,559	(22,441)	92,376
Total operating expenses	<u>11,678,304</u>	<u>10,353,410</u>	<u>(1,324,894)</u>	<u>10,294,005</u>
Operating income (loss)	<u>(3,750,685)</u>	<u>(2,139,046)</u>	<u>1,611,639</u>	<u>(1,325,641)</u>
Nonoperating revenues (expenses):				
Interest income	14,081	54,951	40,870	69,901
Gain on sale or disposition of property and equipment	-	-	-	18,943
Other nonoperating revenues (expenses)	53,000	90,475	37,475	79,835
Total nonoperating revenues (expenses)	<u>67,081</u>	<u>145,426</u>	<u>78,345</u>	<u>168,679</u>
Net income (loss)	<u>\$ (3,683,604)</u>	<u>\$ (1,993,620)</u>	<u>\$ 1,689,984</u>	<u>\$ (1,156,962)</u>

Shooting Complex	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues:				
Charges for services:				
Recreation fees	\$ 2,150,000	\$ 1,827,117	\$ (322,883)	\$ 1,768,854
Other operating revenues	10,000	19	(9,981)	-
Total operating revenues	<u>2,160,000</u>	<u>1,827,136</u>	<u>(332,864)</u>	<u>1,768,854</u>
Operating expenses:				
Salaries and wages	803,900	899,934	96,034	953,525
Employee benefits	202,450	203,978	1,528	214,016
Services and supplies	1,356,935	864,745	(492,190)	1,110,166
Depreciation	19,500	27,061	7,561	26,347
Total operating expenses	<u>2,382,785</u>	<u>1,995,718</u>	<u>(387,067)</u>	<u>2,304,054</u>
Operating income (loss)	<u>(222,785)</u>	<u>(168,582)</u>	<u>54,203</u>	<u>(535,200)</u>
Nonoperating revenues (expenses):				
Interest income	1,500	3,795	2,295	4,738
Loss before transfers	(221,285)	(164,787)	56,498	(530,462)
Transfers from other funds	-	250,000	250,000	-
Net income (loss)	<u>\$ (221,285)</u>	<u>\$ 85,213</u>	<u>\$ 306,498</u>	<u>\$ (530,462)</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, 2015  
(With comparative actual for the fiscal year ended June 30, 2014)

Constables	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues:				
Charges for services:				
Constable fees	\$ 2,125,000	\$ 1,491,338	\$ (633,662)	\$ -
Other operating revenues	-	12,046	12,046	-
Total operating revenues	<u>2,125,000</u>	<u>1,503,384</u>	<u>(621,616)</u>	<u>-</u>
Operating expenses:				
Salaries and wages	256,623	537,657	281,034	-
Employee benefits	105,828	241,936	136,108	-
Services and supplies	1,792,049	1,318,024	(474,025)	-
Depreciation	-	20,592	20,592	-
Total operating expenses	<u>2,154,500</u>	<u>2,118,209</u>	<u>(36,291)</u>	<u>-</u>
Operating income (loss)	<u>(29,500)</u>	<u>(614,825)</u>	<u>(585,325)</u>	<u>-</u>
Nonoperating revenues (expenses):				
Interest income	1,182	26,232	25,050	-
Interest expense	-	(14,839)	(14,839)	-
Gain on sale or disposition of property and equipment	-	104,725	104,725	-
Total nonoperating revenues (expenses)	<u>1,182</u>	<u>116,118</u>	<u>114,936</u>	<u>-</u>
Loss before transfers	<u>(28,318)</u>	<u>(498,707)</u>	<u>(470,389)</u>	<u>-</u>
Transfers to other funds	<u>(118,681)</u>	<u>(118,681)</u>	<u>-</u>	<u>-</u>
Net income (loss)	<u>\$ (146,999)</u>	<u>\$ (617,388)</u>	<u>\$ (470,389)</u>	<u>\$ -</u>

Clark County, Nevada  
Nonmajor Enterprise Funds  
Schedule of Cash Flows - Budget and Actual  
For the Fiscal Year Ended June 30, 2015  
(With comparative actual for the fiscal year ended June 30, 2014)

Las Vegas Constable	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 2,750,000	\$ 1,601,525	\$ (1,148,475)	\$ 2,125,517
Cash paid for employees and benefits	(873,676)	(442,261)	431,415	(810,302)
Cash paid for services and supplies	(2,921,978)	(1,763,217)	1,158,761	(3,206,948)
Other operating receipts	-	110,993	110,993	88,779
Net cash provided (used) by operating activities	<u>(1,045,654)</u>	<u>(492,960)</u>	<u>552,694</u>	<u>(1,802,954)</u>
Cash flows from noncapital financing activities:				
Transfers from other funds	-	118,681	118,681	-
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	-	-	-	-
Proceeds from the sale of capital assets	-	16,719	16,719	-
Cash flows from investing activities:				
Interest income	2,364	847	(1,517)	16,956
Net increase (decrease) in cash and cash equivalents	(1,043,290)	(356,713)	686,577	(1,785,998)
Cash and cash equivalents:				
Beginning of year	1,044,290	358,978	(685,312)	2,144,976
End of year	<u>\$ 1,000</u>	<u>\$ 2,265</u>	<u>\$ 1,265</u>	<u>\$ 358,978</u>

Building	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 22,414,100	\$ 30,615,262	\$ 8,201,162	\$ 25,826,139
Cash paid for employees and benefits	(24,519,013)	(19,479,304)	5,039,709	(22,012,090)
Cash paid for services and supplies	(5,472,739)	(4,204,400)	1,268,339	(5,209,013)
Other operating receipts	932,500	872,511	(59,989)	801,157
Net cash provided (used) by operating activities	<u>(6,645,152)</u>	<u>7,804,069</u>	<u>14,449,221</u>	<u>(593,807)</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(3,472,891)	(1,359,147)	2,113,744	-
Proceeds from the sale of capital assets	-	-	-	1,995
Net cash provided (used) by capital and related financing activities	<u>(3,472,891)</u>	<u>(1,359,147)</u>	<u>2,113,744</u>	<u>1,995</u>
Cash flows from investing activities:				
Interest income	89,380	333,831	244,451	284,350
Net increase (decrease) in cash and cash equivalents	(10,028,663)	6,778,753	16,807,416	(307,462)
Cash and cash equivalents:				
Beginning of year	23,192,242	26,520,936	3,328,694	26,828,398
End of year	<u>\$ 13,163,579</u>	<u>\$ 33,299,689</u>	<u>\$ 20,136,110</u>	<u>\$ 26,520,936</u>

Clark County, Nevada  
Nonmajor Enterprise Funds  
Schedule of Cash Flows - Budget and Actual  
For the Fiscal Year Ended June 30, 2015  
(With comparative actual for the fiscal year ended June 30, 2014)

Kyle Canyon Water District *	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 365,000	\$ 346,181	\$ (18,819)	\$ 349,216
Cash paid for services and supplies	(223,438)	(375,760)	(152,322)	(401,102)
Other operating receipts	-	7,004	7,004	-
Net cash provided (used) by operating activities	<u>141,562</u>	<u>(22,575)</u>	<u>(164,137)</u>	<u>(51,886)</u>
Cash flows from noncapital financing activities:				
Cash provided by property taxes	-	10	10	-
Cash provided by consolidated taxes	10,346	10,346	-	10,346
Contributions from other governmental units	-	-	-	8,754
Net cash provided (used) by noncapital financing activities	<u>10,346</u>	<u>10,356</u>	<u>10</u>	<u>19,100</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	-	(23,951)	(23,951)	-
Cash provided by sales and use taxes	<u>42,000</u>	<u>48,258</u>	<u>6,258</u>	<u>44,831</u>
Net cash provided (used) by capital and related financing activities	<u>42,000</u>	<u>24,307</u>	<u>(17,693)</u>	<u>44,831</u>
Cash flows from investing activities:				
Interest income	<u>500</u>	<u>(1,685)</u>	<u>(2,185)</u>	<u>(1,996)</u>
Net increase (decrease) in cash and cash equivalents	<u>194,408</u>	<u>10,403</u>	<u>(184,005)</u>	<u>10,049</u>
Cash and cash equivalents:				
Beginning of year	<u>301,913</u>	<u>128,886</u>	<u>(173,027)</u>	<u>118,837</u>
End of year	<u>\$ 496,321</u>	<u>\$ 139,289</u>	<u>\$ (357,032)</u>	<u>\$ 128,886</u>

Public Parking	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 602,228	\$ 761,892	\$ 159,664	\$ 506,301
Cash paid for employees and benefits	(326,232)	(195,784)	130,448	(154,690)
Cash paid for services and supplies	(417,212)	(199,926)	217,286	(192,103)
Other operating receipts	-	659	659	-
Net cash provided (used) by operating activities	<u>(141,216)</u>	<u>366,841</u>	<u>508,057</u>	<u>159,508</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	<u>(537,012)</u>	<u>(38,761)</u>	<u>498,251</u>	<u>(56,381)</u>
Cash flows from investing activities:				
Interest income	<u>6,430</u>	<u>24,962</u>	<u>18,532</u>	<u>21,386</u>
Net increase (decrease) in cash and cash equivalents	<u>(671,798)</u>	<u>353,042</u>	<u>1,024,840</u>	<u>124,513</u>
Cash and cash equivalents:				
Beginning of year	<u>2,036,998</u>	<u>2,096,670</u>	<u>59,672</u>	<u>1,972,157</u>
End of year	<u>\$ 1,365,200</u>	<u>\$ 2,449,712</u>	<u>\$ 1,084,512</u>	<u>\$ 2,096,670</u>

Clark County, Nevada  
Nonmajor Enterprise Funds  
Schedule of Cash Flows - Budget and Actual  
For the Fiscal Year Ended June 30, 2015  
(With comparative actual for the fiscal year ended June 30, 2014)

Recreation Activity	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 7,915,188	\$ 8,152,248	\$ 237,060	\$ 8,275,049
Cash paid for employees and benefits	(7,667,549)	(7,259,166)	408,383	(6,688,333)
Cash paid for services and supplies	(3,885,755)	(2,632,408)	1,253,347	(3,442,742)
Other operating receipts	12,431	-	(12,431)	743,813
Net cash provided (used) by operating activities	<u>(3,625,685)</u>	<u>(1,739,326)</u>	<u>1,886,359</u>	<u>(1,112,213)</u>
Cash flows from noncapital financing activities:				
Federal and state grants	53,000	90,475	37,475	-
Other nonoperating revenues	-	-	-	79,835
Net cash provided (used) by noncapital financing activities	<u>53,000</u>	<u>90,475</u>	<u>37,475</u>	<u>79,835</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(25,930)	(21,294)	4,636	(118,289)
Proceeds from the sale of capital assets	-	-	-	18,943
Net cash provided (used) by capital and related financing activities	<u>(25,930)</u>	<u>(21,294)</u>	<u>4,636</u>	<u>(99,346)</u>
Cash flows from investing activities:				
Interest income	14,081	57,197	43,116	71,717
Net increase (decrease) in cash and cash equivalents	(3,584,534)	(1,612,948)	1,971,586	(1,060,007)
Cash and cash equivalents:				
Beginning of year	4,593,660	6,226,288	1,632,628	7,286,295
End of year	<u>\$ 1,009,126</u>	<u>\$ 4,613,340</u>	<u>\$ 3,604,214</u>	<u>\$ 6,226,288</u>

Shooting Complex	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 2,150,000	\$ 1,835,444	\$ (314,556)	\$ 2,145,817
Cash paid for employees and benefits	(1,006,350)	(1,080,886)	(74,536)	(1,162,762)
Cash paid for services and supplies	(1,356,935)	(818,870)	538,065	(1,202,522)
Other operating receipts	10,000	19	(9,981)	-
Net cash provided (used) by operating activities	<u>(203,285)</u>	<u>(64,293)</u>	<u>138,992</u>	<u>(219,467)</u>
Cash flows from noncapital financing activities:				
Transfers from other funds	-	250,000	250,000	-
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(44,600)	(27,660)	16,940	(13,544)
Cash flows from investing activities:				
Interest income	1,500	3,491	1,991	5,114
Net increase (decrease) in cash and cash equivalents	(246,385)	161,538	407,923	(227,897)
Cash and cash equivalents:				
Beginning of year	212,925	368,712	155,787	596,609
End of year	<u>\$ (33,460)</u>	<u>\$ 530,250</u>	<u>\$ 563,710</u>	<u>\$ 368,712</u>

Clark County, Nevada  
 Nonmajor Enterprise Funds  
 Schedule of Cash Flows - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 (With comparative actual for the fiscal year ended June 30, 2014)

Constables	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 2,125,000	\$ 1,548,453	\$ (576,547)	\$ -
Cash paid for employees and benefits	(362,454)	(599,919)	(237,465)	-
Cash paid for services and supplies	(1,792,049)	(1,193,764)	598,285	-
Other operating receipts	-	12,046	12,046	-
Net cash provided (used) by operating activities	(29,503)	(233,184)	(203,681)	-
Cash flows from noncapital financing activities:				
Transfers from other funds	(118,681)	(118,681)	-	-
Other noncapital financing payments	-	2,000,000	2,000,000	-
Net cash provided (used) by noncapital financing activities	(118,681)	1,881,319	2,000,000	-
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(145,500)	(161,973)	(16,473)	-
Proceeds from the sale of capital assets	-	104,725	104,725	-
Net cash provided (used) by capital and related financing activities	(145,500)	(57,248)	88,252	-
Cash flows from investing activities:				
Interest income	182	7,883	7,701	-
Net increase (decrease) in cash and cash equivalents	(293,502)	1,598,770	1,892,272	-
Cash and cash equivalents:				
Beginning of year	-	-	-	-
End of year	\$ (293,502)	\$ 1,598,770	\$ 1,892,272	\$ -