PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
Terminal Building and Use Fees	149,142,144	193,282,402	213,768,299	213,768,299
Landing Fees and Other Aircraft Fees	50,678,886	56,111,045	59,957,652	59,957,652
Gate Use Fees	27,873,247	36,282,687	29,310,981	29,310,981
Terminal Concession Fees	110,275,083	110,036,304	108,022,058	108,022,058
Rental Car Facility and Concession Fees	92,889,408	89,209,758	83,639,990	83,639,990
Parking and Ground Transportation Fees	109,164,453	109,792,206	108,046,117	108,046,117
Gaming Fees	59,565,083	55,701,889	58,678,331	58,678,331
Ground Rents and Use Fees	28,326,868	28,291,015	26,975,633	26,975,633
Other	14,404,499	14,994,573	17,751,518	17,751,518
Total Operating Revenue	642,319,671	693,701,879	706,150,579	706,150,579
OPERATING EXPENSE				
Airports				
Salaries & Wages	110,583,766	117,987,688	122,288,142	122,288,142
Employee Benefits	56,258,312	53,890,728	69,583,633	73,614,200
Contracted & Professional Services	97,194,363	100,519,669	105,900,021	105,900,021
Utilities & Communications	27,687,892	30,301,899	37,276,665	37,276,665
Repairs & Maintenance	31,140,502	29,655,651	30,429,311	30,429,311
Materials & Supplies	21,429,432	19,144,252	23,788,576	23,788,576
Administrative Expenses	10,070,344	11,884,766	9,539,117	9,539,117
Depreciation/Amortization	200,257,616	206,878,315	205,000,000	205,000,000
Total Operating Expense	554,622,227	570,262,968	603,805,465	607,836,032
Operating Income or (Loss)	87,697,444	123,438,911	102,345,114	98,314,547
NONOPERATING REVENUES				
Interest Earnings	55,485,942	43,762,579	49,624,260	49,624,260
Passenger Facility Charge	106,471,106	99,066,196	99,000,000	99,000,000
Capital Contributions	66,928,607	62,611,345	64,769,976	64,769,976
Other	7,404,529	7,000,000	7,500,000	7,500,000
Total Nonoperating Revenues	236,290,184	212,440,120	220,894,236	220,894,236
NONOPERATING EXPENSES				
Interest Expense*	82,057,952	106,478,268	94,268,110	94,268,110
(Gain)/Loss on Disposal of Property & Equipment	(25,192,323)	(625,400)	(12,908,862)	(12,908,862)
Total Nonoperating Expenses	56,865,629	105,852,868	81,359,248	81,359,248
Net Income (Loss) before Operating Transfers	267,121,999	230,026,163	241,880,102	237,849,535
Operating Transfers (Schedule T)				
In From Fund 2120 (MTP) - Jet "A" Fuel**	16,312,618	16,594,560	16,781,000	16,781,000
Out				
Net Operating Transfers	16,312,618	16,594,560	16,781,000	16,781,000
NET INCOME (LOSS)	283,434,617	246,620,723	258,661,102	254,630,535

* 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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	629,719,201	685,289,463	692,297,925	692,297,925
Cash paid to employees & benefits	(165,704,804)	(168,223,854)	(190,563,887)	(190,563,887)
Cash paid for services & supplies	(187,254,278)	(186,738,720)	(206,637,667)	(206,637,667)
a. Net cash provided by (or used for) operating activities	276,760,119	330,326,889	295,096,371	295,096,371
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash provided from federal grants				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Transfers from other Funds (Jet "A" Fuel)	16,461,894	16,594,560	16,781,000	16,781,000
Collateralized Agreements	(2,933,058)	(2,000,000)	(2,500,000)	(2,500,000)
Passenger facility charges	110,186,367	99,066,196	99,000,000	99,000,000
Bond subsidy	14,350,061	14,000,000	14,000,000	14,000,000
Cash provided from federal grants	81,267,217	62,611,345	64,769,976	64,769,976
Acquisition, construction or improvement of capital assets	(264,094,805)	(240,000,000)	(298,000,000)	(298,000,000)
Sale or disposal of capital assets	154,662,600	1,000,000	25,000,000	25,000,000
Payment for sale of capital assets	(31,819,417)	(90,000,000)	(30,000,000)	(30,000,000)
Principal	(135,275,000)	(149,530,000)	(178,835,000)	(178,835,000)
Interest	(113,652,151)	(110,753,900)	(111,419,908)	(113,427,733)
Lease interest received	1,178,469	1,200,000	1,500,000	1,500,000
Lease interest payments	(345,787)	(350,000)	(400,000)	(400,000)
SBITA interest payments	(92,550)	(124,587)	(124,587)	(124,587)
c. Net cash provided by (or used for) capital and related financing activities	(170,106,160)	(398,286,386)	(400,228,519)	(402,236,344)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Proceeds of maturities of investments	135,747,054	100,000,000	120,000,000	120,000,000
Purchase of investments	(29,727,109)	(25,000,000)	(30,000,000)	(30,000,000)
Interest earnings	65,751,427	43,762,579	49,624,260	49,624,260
d. Net cash provided by (or used in) investing activities	171,771,372	118,762,579	139,624,260	139,624,260
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	278,425,331	50,803,082	34,492,112	32,484,287
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,045,862,846	1,324,288,177	1,375,091,259	1,375,091,259
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,324,288,177	1,375,091,259	1,409,583,371	1,407,575,546

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2027 FINAL APPROVED
OPERATING REVENUE				
Licenses & Permits				
Building Permits	48,249,778	47,040,442	49,822,500	49,822,500
Charges for Services				
Engineering Charges	155,642	150,433	188,751	188,751
Total Operating Revenue	48,405,420	47,190,875	50,011,251	50,011,251
OPERATING EXPENSE				
Public Safety				
Salaries & Wages	18,756,520	20,515,557	21,989,870	21,989,870
Employee Benefits	9,411,272	9,577,282	11,006,197	11,006,197
Services & Supplies	6,249,928	7,645,454	16,694,993	16,694,993
Subtotal	34,417,720	37,738,293	49,691,060	49,691,060
Public Works				
Salaries & Wages	7,425,570	7,236,633	8,570,582	8,570,582
Employee Benefits	3,584,842	3,658,213	4,387,591	4,387,591
Services & Supplies	2,220,700	2,429,946	2,311,570	2,311,570
Subtotal	13,231,112	13,324,792	15,269,743	15,269,743
Depreciation/Amortization	2,129,796	1,784,497	1,721,964	1,721,964
Total Operating Expense	49,778,628	52,847,582	66,682,767	66,682,767
Operating Income or (Loss)	(1,373,208)	(5,656,707)	(16,671,516)	(16,671,516)
NONOPERATING REVENUES				
Interest Earnings	5,201,940	1,225,446	1,225,446	1,225,446
Total Nonoperating Revenues	5,201,940	1,225,446	1,225,446	1,225,446
NONOPERATING EXPENSES				
(Gain)/Loss on Disposal of Property & Equipment				
Interest Expense	6,643	(1,746)		
Total Nonoperating Expenses	6,643	(1,746)	0	0
Net Income (Loss) before Operating Transfers	3,822,089	(4,429,515)	(15,446,070)	(15,446,070)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	3,822,089	(4,429,515)	(15,446,070)	(15,446,070)

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5340
Building

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	51,220,994	47,040,442	49,822,500	49,822,500
Cash paid to employees & benefits	(36,740,964)	(40,987,685)	(45,954,240)	(45,954,240)
Cash paid for services & supplies	(8,251,823)	(10,075,400)	(19,006,563)	(19,006,563)
Other operating receipts	155,642	150,433	188,751	188,751
a. Net cash provided by (or used for) operating activities	6,383,849	(3,872,210)	(14,949,552)	(14,949,552)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers to other funds				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(5,261,978)	(1,483,902)	(15,326,964)	(15,326,964)
Sale of capital assets				
Principal	(394,122)			
Interest	(6,643)			
c. Net cash provided by (or used for) capital and related financing activities	(5,662,743)	(1,483,902)	(15,326,964)	(15,326,964)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	5,219,751	1,225,446	1,225,446	1,225,446
d. Net cash provided by (or used in) investing activities	5,219,751	1,225,446	1,225,446	1,225,446
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	5,940,857	(4,130,666)	(29,051,070)	(29,051,070)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	92,608,756	98,549,613	94,418,947	94,418,947
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	98,549,613	94,418,947	65,367,877	65,367,877

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5340
Building

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Water Charges	364,948	386,401	400,000	400,000
Miscellaneous				
Other	2,578,947			
Total Operating Revenue	2,943,895	386,401	400,000	400,000
OPERATING EXPENSE				
Utility Enterprise				
Services & Supplies	257,829	208,696	256,500	256,500
Depreciation/Amortization	406,395	344,581	342,707	342,707
Total Operating Expense	664,224	553,277	599,207	599,207
Operating Income or (Loss)	2,279,671	(166,876)	(199,207)	(199,207)
NONOPERATING REVENUES				
Consolidated Tax	11,208	10,346	10,346	10,346
Interest Earnings	22,152	5,818	5,818	5,818
County Option (0.25%) Sales and Use Tax				
(Water Infrastructure)	57,988	60,243	60,000	60,000
Total Nonoperating Revenues	91,348	76,407	76,164	76,164
NONOPERATING EXPENSES				
Interest Expense*				
Total Nonoperating Expenses	0	0	0	0
Net Income (Loss) before Operating Transfers	2,371,019	(90,469)	(123,043)	(123,043)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	2,371,019	(90,469)	(123,043)	(123,043)

* NOTE: Schedule F-1 on full accrual basis.
Schedule C-1 on cash basis.

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5360
Kyle Canyon Water District

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	293,424	386,401	400,000	400,000
Cash paid for services & supplies	(257,829)	(208,696)	(256,500)	(256,500)
Other operating receipts				
a. Net cash provided by (or used for) operating activities	35,595	177,705	143,500	143,500
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash provided by consolidated tax	11,208	10,346	10,346	10,346
b. Net cash provided by (or used for) noncapital financing activities	11,208	10,346	10,346	10,346
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
County option (0.25%) sales & use tax (Water Infrastructure)	57,988	60,243	60,000	60,000
Insurance proceeds				
Advance from LVVWD				
Acquisition, construction or improvement of capital assets	(104,428)	(218,661)	(520,277)	(520,277)
c. Net cash provided by (or used for) capital and related financing activities	(46,440)	(158,418)	(460,277)	(460,277)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	22,128	5,818	5,818	5,818
d. Net cash provided by (or used in) investing activities	22,128	5,818	5,818	5,818
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	22,491	35,451	(300,613)	(300,613)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	242,671	265,162	300,613	300,613
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	265,162	300,613	0	0

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5360
Kyle Canyon Water District

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Recreation Fees	14,780,706	15,289,192	15,649,419	15,649,419
Total Operating Revenue	14,780,706	15,289,192	15,649,419	15,649,419
OPERATING EXPENSE				
Culture & Recreation				
Salaries & Wages	11,790,966	12,396,716	13,130,598	13,130,598
Employee Benefits	1,348,799	1,730,183	1,755,036	1,755,036
Services & Supplies	5,764,795	5,645,942	7,057,772	7,057,772
Depreciation/Amortization	113,823	43,237	43,001	43,001
Total Operating Expense	19,018,383	19,816,078	21,986,407	21,986,407
Operating Income or (Loss)	(4,237,677)	(4,526,886)	(6,336,988)	(6,336,988)
NONOPERATING REVENUES				
Interest Earnings	188,663	55,116	55,116	55,116
Total Nonoperating Revenues	188,663	55,116	55,116	55,116
NONOPERATING EXPENSES				
Interest Expense	3,016			
Total Nonoperating Expenses	3,016	0	0	0
Net Income (Loss) before Operating Transfers	(4,052,030)	(4,471,770)	(6,281,872)	(6,281,872)
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	3,200,000	4,200,000	5,200,000	5,200,000
Out				
Net Operating Transfers	3,200,000	4,200,000	5,200,000	5,200,000
NET INCOME (LOSS)	(852,030)	(271,770)	(1,081,872)	(1,081,872)

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5410
Recreation Activity

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	14,790,417	15,289,192	15,649,419	15,649,419
Cash paid to employees & benefits	(13,363,250)	(14,126,899)	(14,885,634)	(14,885,634)
Cash paid for services & supplies	(5,745,330)	(5,645,942)	(7,057,772)	(7,057,772)
a. Net cash provided by (or used for) operating activities	(4,318,163)	(4,483,649)	(6,293,987)	(6,293,987)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	3,200,000	4,200,000	5,200,000	5,200,000
b. Net cash provided by (or used for) noncapital financing activities	3,200,000	4,200,000	5,200,000	5,200,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets				
Principal	(68,043)			
Interest	(3,016)			
c. Net cash provided by (or used for) capital and related financing activities	(71,059)	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	194,882	55,116	55,116	55,116
d. Net cash provided by (or used in) investing activities	194,882	55,116	55,116	55,116
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(994,340)	(228,533)	(1,038,871)	(1,038,871)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,620,835	2,626,495	2,397,962	2,397,962
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,626,495	2,397,962	1,359,091	1,359,091

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5410
Recreation Activity

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
Intergovernmental Revenues				
Grants	2,945,866	2,336,702	2,186,368	2,186,368
Charges for Services				
Total Patient Revenue	628,016,648	653,067,177	684,371,012	699,888,983
Medicaid State Directed Payments (MSDP)	244,950,380	227,591,197	234,476,749	234,476,749
Mang Care Org Indirect Med Ed (MCO IME)				10,795,294
Upper Payment Limit (UPL)	87,837,324	104,300,289	97,967,269	97,967,269
Practitioner UPL	7,675,313	10,511,080	4,401,059	7,201,059
Indigent Accident Fund (IAF) Supplemental	10,130,512	10,970,745	10,007,071	10,007,071
Disproportionate Share (DSH)	10,251,867			
Cost Report Settlement	4,758,215	3,631,709	3,076,031	3,724,270
Other	46,374,079	41,509,685	39,634,288	42,342,695
Total Operating Revenue	1,042,940,204	1,053,918,584	1,076,119,847	1,108,589,758
OPERATING EXPENSE				
Hospital				
Salaries & Wages	467,609,795	482,278,444	479,478,173	498,375,028
Employee Benefits	198,485,268	234,222,326	240,308,045	247,824,342
Services & Supplies	197,734,785	194,360,896	203,062,939	204,366,562
Professional Fees	28,425,712	32,263,884	32,722,555	35,079,714
Purchased Services	84,411,740	79,707,797	81,829,283	83,142,160
Repairs and Maintenance	12,627,364	11,453,003	12,068,331	12,068,331
Other	13,232,735	20,038,469	20,482,026	24,357,275
Rent	1,944,587	1,351,916	1,320,833	1,943,500
Depreciation/Amortization	49,455,802	56,052,857	59,692,636	61,339,256
Total Operating Expense	1,053,927,788	1,111,729,592	1,130,964,821	1,168,496,168
Operating Income or (Loss)	(10,987,584)	(57,811,008)	(54,844,974)	(59,906,410)
NONOPERATING REVENUES				
Interest Earnings	11,382,309	6,304,365	4,777,188	4,777,188
Total Nonoperating Revenues	11,382,309	6,304,365	4,777,188	4,777,188
NONOPERATING EXPENSES				
Interest Expense*				
Interest Expense- SBITA	398,950	312,235	414,720	414,720
Interest Expense - Capital Leases	663,199	1,418,007	683,100	792,461
Other	87,177			
Total Nonoperating Expenses	1,149,326	1,730,242	1,097,820	1,207,181
Net Income (Loss) before Operating Transfers	(754,601)	(53,236,885)	(51,165,606)	(56,336,403)
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	5,000,000	5,000,000	5,000,000	5,000,000
In From Fund 4370 (County Capital Projects)	554,223			
Out				
Net Operating Transfers	5,554,223	5,000,000	5,000,000	5,000,000
NET INCOME (LOSS)	4,799,622	(48,236,885)	(46,165,606)	(51,336,403)

* NOTE: Schedule F-1 on full accrual basis. Schedule C-1 on cash basis.

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5420-5440
University Medical Center

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	899,537,045	1,129,387,567	1,034,299,191	1,049,939,206
Cash paid to employees & benefits	(631,334,909)	(716,500,770)	(719,786,218)	(746,199,370)
Cash paid for services & supplies	(414,707,670)	(339,175,965)	(351,485,967)	(360,957,542)
Other operating receipts	49,657,531	43,846,387	41,820,656	44,529,063
a. Net cash provided by (or used for) operating activities	(96,848,003)	117,557,219	4,847,662	(12,688,643)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Contrib: County Subsidy	5,000,000	5,000,000	5,000,000	5,000,000
Contrib: County Capital	554,223			
b. Net cash provided by (or used for) noncapital financing activities	5,554,223	5,000,000	5,000,000	5,000,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets	(34,164,429)	(35,575,410)	(33,445,014)	(33,445,014)
Principal				
Interest				
Other	(87,175)			
c. Net cash provided by (or used for) capital and related financing activities	(34,251,604)	(35,575,410)	(33,445,014)	(33,445,014)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	11,382,309	6,304,365	4,777,188	4,777,188
d. Net cash provided by (or used in) investing activities	11,382,309	6,304,365	4,777,188	4,777,188
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(114,163,075)	93,286,174	(18,820,164)	(36,356,469)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	246,682,817	132,519,742	106,490,546	225,805,916
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	132,519,742	225,805,916	87,670,382	189,449,447

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5420-5440
University Medical Center

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Recreation Fees	2,773,160	2,899,101	2,975,000	2,975,000
Total Operating Revenue	2,773,160	2,899,101	2,975,000	2,975,000
OPERATING EXPENSE				
Culture & Recreation				
Salaries & Wages	1,355,535	1,336,210	1,431,346	1,431,346
Employee Benefits	326,290	349,155	405,785	405,785
Services & Supplies	1,623,395	1,723,405	2,142,859	1,994,230
Depreciation/Amortization	11,705	11,705	11,705	11,705
Total Operating Expense	3,316,925	3,420,475	3,991,695	3,843,066
Operating Income or (Loss)	(543,765)	(521,374)	(1,016,695)	(868,066)
NONOPERATING REVENUES				
Interest Earnings	194,750	42,092	42,092	42,092
Total Nonoperating Revenues	194,750	42,092	42,092	42,092
NONOPERATING EXPENSES				
Total Nonoperating Expenses	0	0	0	0
Net Income (Loss) before Operating Transfers	(349,015)	(479,282)	(974,603)	(825,974)
Operating Transfers (Schedule T)				
In From Fund 1010 (General Fund)	250,000	250,000	1,000,000	1,000,000
Out				
Net Operating Transfers	250,000	250,000	1,000,000	1,000,000
NET INCOME (LOSS)	(99,015)	(229,282)	25,397	174,026

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5450
Shooting Complex

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	2,603,686	2,899,101	2,975,000	2,975,000
Cash paid to employees & benefits	(1,638,849)	(1,685,365)	(1,837,131)	(1,837,131)
Cash paid for services & supplies	(1,628,493)	(1,723,405)	(2,142,859)	(1,994,230)
a. Net cash provided by (or used for) operating activities	(663,656)	(509,669)	(1,004,990)	(856,361)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from other funds	250,000	250,000	1,000,000	1,000,000
b. Net cash provided by (or used for) noncapital financing activities	250,000	250,000	1,000,000	1,000,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition, construction or improvement of capital assets		(1,946,873)		(148,629)
c. Net cash provided by (or used for) capital and related financing activities	0	(1,946,873)	0	(148,629)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	197,056	42,092	42,092	42,092
d. Net cash provided by (or used in) investing activities	197,056	42,092	42,092	42,092
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(216,600)	(2,164,450)	37,102	37,102
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,583,545	3,366,945	1,202,495	1,202,495
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,366,945	1,202,495	1,239,597	1,239,597

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5450
Shooting Complex

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Constable Fees	3,955,520	4,149,797	4,410,000	4,410,000
Miscellaneous				
Other	68,609	101,195		
Total Operating Revenue	4,024,129	4,250,992	4,410,000	4,410,000
OPERATING EXPENSE				
Judicial				
Salaries & Wages	1,207,552	1,158,589	1,471,767	1,471,767
Employee Benefits	566,766	612,770	803,877	803,877
Services & Supplies	2,082,946	2,345,506	2,548,250	2,548,250
Depreciation/Amortization	142,334	169,799	169,799	169,799
Total Operating Expense	3,999,598	4,286,664	4,993,693	4,993,693
Operating Income or (Loss)	24,531	(35,672)	(583,693)	(583,693)
NONOPERATING REVENUES				
Interest Earnings	224,102	75,375	75,375	75,375
Total Nonoperating Revenues	224,102	75,375	75,375	75,375
NONOPERATING EXPENSES				
(Gain) / Loss on Disposal of Property & Equipment				
Total Nonoperating Expenses	0	0	0	0
Net Income (Loss) before Operating Transfers	248,633	39,703	(508,318)	(508,318)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	248,633	39,703	(508,318)	(508,318)

Clark County
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5460
Constables

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	3,955,520	4,149,797	4,410,000	4,410,000
Cash paid to employees & benefits	(1,772,968)	(1,771,629)	(2,275,644)	(2,275,644)
Cash paid for services & supplies	(2,098,402)	(2,345,506)	(2,548,250)	(2,548,250)
Other operating receipts	106,140	101,195		
a. Net cash provided by (or used for) operating activities	190,290	133,857	(413,894)	(413,894)
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	(469,923)	(70,900)	(130,000)	(130,000)
c. Net cash provided by (or used for) capital and related financing activities	(469,923)	(70,900)	(130,000)	(130,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	228,106	75,375	75,375	75,375
d. Net cash provided by (or used in) investing activities	228,106	75,375	75,375	75,375
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(51,527)	138,332	(468,519)	(468,519)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,590,884	3,539,357	3,677,689	3,677,689
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,539,357	3,677,689	3,209,170	3,209,170

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5460
Constables

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Sewer Charges	207,205,888	230,123,188	237,264,510	237,264,510
Connection Fees / SDA Revenues*	22,845,233	20,078,180	19,011,706	19,011,706
Effluent Sales - Water Reuse Sales	1,160,834	1,005,006	888,250	888,250
Pretreatment Fees	431,763	910,920	516,000	516,000
Septage Fees	801,744	960,249	825,000	825,000
Miscellaneous				
Other	6,759,526	6,084,928	5,265,000	5,265,000
Total Operating Revenue	239,204,988	259,162,471	263,770,466	263,770,466
OPERATING EXPENSE				
Utility Enterprise				
Salaries & Wages	34,337,666	35,761,590	37,849,664	36,422,780
Employee Benefits	17,492,015	19,142,727	20,062,300	19,171,703
Services & Supplies	56,770,573	61,802,493	70,752,100	70,777,100
Depreciation/Amortization	100,093,459	101,193,747	105,241,497	105,241,497
Total Operating Expense	208,693,713	217,900,557	233,905,561	231,613,080
Operating Income or (Loss)	30,511,275	41,261,914	29,864,905	32,157,386
NONOPERATING REVENUES				
Interest Earnings	41,303,050	23,584,310	18,560,796	18,560,796
County Option (0.25%) Sales and Use Tax				
(Waste Water Infrastructure)	1,346,662	332,562	365,818	365,818
Capital Contributions*	28,967,786	28,030,088	26,067,982	26,067,982
Federal and State Grants	51,011,710	46,400,130	48,256,136	48,256,136
Other	249,143	2,519,067	2,554,334	2,554,334
Total Nonoperating Revenues	122,878,351	100,866,157	95,805,066	95,805,066
NONOPERATING EXPENSES				
Interest Expense**	26,446,058	28,366,120	27,157,696	27,157,696
Total Nonoperating Expenses	26,446,058	28,366,120	27,157,696	27,157,696
Net Income (Loss) before Operating Transfers	126,943,568	113,761,951	98,512,275	100,804,756
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	126,943,568	113,761,951	98,512,275	100,804,756

* NOTE: Schedule F-1 on full accrual basis.
Schedule C-1 on cash basis.

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2026	(3) BUDGET YEAR ENDING 06/30/2027 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	237,242,671	259,162,471	263,770,466	263,770,466
Cash paid to employees & benefits	(50,546,423)	(54,904,317)	(57,911,964)	(55,594,483)
Cash paid for services & supplies	(57,311,561)	(61,802,493)	(70,752,100)	(70,777,100)
Other operating receipts	249,143	2,519,067	2,554,334	2,554,334
a. Net cash provided by (or used for) operating activities	129,633,830	144,974,728	137,660,736	139,953,217
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	(338,643,622)	(250,351,766)	(161,172,769)	(175,252,708)
County option (0.25%) sales & use tax	27,808,488	28,030,088	26,067,982	26,067,982
Federal and State Grants				
Principal	(24,638,913)	(25,788,961)	(26,997,511)	(26,997,511)
Interest	(29,596,000)	(28,366,120)	(27,157,696)	(27,157,696)
SBITA	(1,549,298)	(1,252,023)	(1,231,423)	(1,231,423)
Proceeds from capital debt	128,157			
c. Net cash provided by (or used for) capital and related financing activities	(366,491,188)	(277,728,782)	(190,491,417)	(204,571,356)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	28,359,812	23,916,872	18,926,614	18,926,614
Purchase of investments	(394,846,162)	(279,386,992)	(198,290,244)	(198,290,244)
Proceeds from sales of investments	388,882,564	335,044,157	302,969,695	302,969,697
d. Net cash provided by (or used in) investing activities	22,396,214	79,574,037	123,606,065	123,606,067
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(214,461,144)	(53,180,017)	70,775,384	58,987,928
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	280,705,124	66,243,980	1,229,151	13,063,963
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	66,243,980	13,063,963	72,004,535	72,051,891

Clark County
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Clark County Water Reclamation District