

NONMAJOR ENTERPRISE FUNDS

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 in 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, 2019
(With comparative totals for June 30, 2018)

	Building	Public Parking	Recreation Activity	Shooting Complex	Constables
Assets					
Current assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 71,046,946	\$ 1,579,743	\$ 4,382,122	\$ 1,295,747	\$ 1,656,357
In custody of other officials	2,350	1,000	20,503	6,500	1,000
Accounts receivable	91,389	11,310	35,883	-	277,503
Interest receivable	393,655	8,759	24,296	7,184	11,427
Due from other funds	22,779	-	36,450	-	-
Due from other governmental units	107	-	1,477	14	-
Inventories	-	-	-	97,956	-
Prepaid items and other current assets	-	15,000	-	-	-
Total current assets	<u>71,557,226</u>	<u>1,615,812</u>	<u>4,500,731</u>	<u>1,407,401</u>	<u>1,946,287</u>
Noncurrent assets					
Capital assets					
Property and equipment	40,022,030	13,556,272	1,569,128	201,581	864,878
Accumulated depreciation	(13,747,697)	(6,837,598)	(1,114,994)	(155,176)	(555,061)
Total capital assets, net of accumulated depreciation	<u>26,274,333</u>	<u>6,718,674</u>	<u>454,134</u>	<u>46,405</u>	<u>309,817</u>
Total noncurrent assets	<u>26,274,333</u>	<u>6,718,674</u>	<u>454,134</u>	<u>46,405</u>	<u>309,817</u>
Total assets	<u>97,831,559</u>	<u>8,334,486</u>	<u>4,954,865</u>	<u>1,453,806</u>	<u>2,256,104</u>
Deferred Outflows of Resources					
Related to pensions	5,591,350	-	-	-	-
Liabilities					
Current liabilities (payable from current assets)					
Accounts payable	212,101	63,399	457,749	56,442	45,762
Accrued expenses	955,760	7,478	504,444	48,519	49,877
Due to other funds	365,345	43	-	-	470
Current portion of long-term liabilities	3,037,425	18,975	195,983	76,000	118,442
Unearned revenue	16,964,039	-	-	-	-
Deposits and other current liabilities	1,878,106	33,393	4,886	1,546	-
Total current liabilities (payable from current assets)	<u>23,412,776</u>	<u>123,288</u>	<u>1,163,062</u>	<u>182,507</u>	<u>214,551</u>
Noncurrent liabilities					
Compensated absences	402,559	-	87,170	35,626	171,245
Net pension liability	33,529,891	-	-	-	-
Total noncurrent liabilities	<u>33,932,450</u>	<u>-</u>	<u>87,170</u>	<u>35,626</u>	<u>171,245</u>
Total liabilities	<u>57,345,226</u>	<u>123,288</u>	<u>1,250,232</u>	<u>218,133</u>	<u>385,796</u>
Deferred Inflows of Resources					
Related to pensions	2,298,623	-	-	-	-
Net Position					
Net investment in capital assets	26,273,247	6,660,306	454,134	46,405	309,817
Unrestricted	17,505,813	1,550,892	3,250,499	1,189,268	1,560,491
Total net position	<u>\$ 43,779,060</u>	<u>\$ 8,211,198</u>	<u>\$ 3,704,633</u>	<u>\$ 1,235,673</u>	<u>\$ 1,870,308</u>

(Continued)

Clark County, Nevada
 Nonmajor Enterprise Funds
 Combining Statement of Net Position
 June 30, 2019
 (With comparative totals for June 30, 2018)

(Continued)

	Totals	
	2019	2018
Assets		
Current assets		
Cash and cash equivalents		
In custody of the County Treasurer	\$ 79,960,915	\$ 59,863,543
In custody of other officials	31,353	25,106
Accounts receivable	416,085	403,189
Interest receivable	445,321	195,924
Due from other funds	59,229	44,635
Due from other governmental units	1,598	360
Inventories	97,956	165,643
Prepaid items and other current assets	15,000	15,000
Total current assets	<u>81,027,457</u>	<u>60,713,400</u>
Noncurrent assets		
Capital assets		
Property and equipment	56,213,889	55,793,529
Accumulated depreciation	(22,410,526)	(21,883,165)
Total capital assets, net of accumulated depreciation	<u>33,803,363</u>	<u>33,910,364</u>
Total noncurrent assets	<u>33,803,363</u>	<u>33,910,364</u>
Total assets	<u>114,830,820</u>	<u>94,623,764</u>
Deferred Outflows of Resources		
Related to pensions	<u>5,591,350</u>	<u>5,022,701</u>
Liabilities		
Current liabilities (payable from current assets)		
Accounts payable	835,453	1,020,573
Accrued expenses	1,566,078	1,416,537
Due to other funds	365,858	25,749
Current portion of long-term liabilities	3,446,825	3,310,525
Unearned revenue	16,964,039	11,029,320
Deposits and other current liabilities	1,917,931	183,324
Total current liabilities (payable from current assets)	<u>25,096,184</u>	<u>16,986,028</u>
Noncurrent liabilities		
Compensated absences	696,600	580,523
Net pension liability	33,529,891	32,223,294
Total noncurrent liabilities	<u>34,226,491</u>	<u>32,803,817</u>
Total liabilities	<u>59,322,675</u>	<u>49,789,845</u>
Deferred Inflows of Resources		
Related to pensions	<u>2,298,623</u>	<u>2,818,686</u>
Net Position		
Net investment in capital assets	33,743,909	33,910,364
Unrestricted	25,056,963	13,127,570
Total net position	<u>\$ 58,800,872</u>	<u>\$ 47,037,934</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2019
(With comparative totals for the fiscal year ended June 30, 2018)

	Building	Public Parking	Recreation Activity	Shooting Complex	Constables
Operating Revenues					
Charges for services					
Constable fees	\$ -	\$ -	\$ -	\$ -	\$ 3,513,631
Building fees and permits	42,186,486	-	-	-	-
Recreation fees	-	-	12,061,873	2,347,380	-
Parking fees	-	354,517	-	-	-
Other operating revenues	265,543	12,365	-	-	58,504
Total operating revenues	<u>42,452,029</u>	<u>366,882</u>	<u>12,061,873</u>	<u>2,347,380</u>	<u>3,572,135</u>
Operating Expenses					
Salaries and wages	19,064,502	150,201	8,101,350	1,052,658	878,151
Employee benefits	7,911,755	58,762	673,704	205,062	375,602
Services and supplies	5,307,404	191,877	4,152,620	1,167,216	2,109,443
Depreciation	1,137,397	186,637	52,721	1,629	110,259
Total operating expenses	<u>33,421,058</u>	<u>587,477</u>	<u>12,980,395</u>	<u>2,426,565</u>	<u>3,473,455</u>
Operating income (loss)	<u>9,030,971</u>	<u>(220,595)</u>	<u>(918,522)</u>	<u>(79,185)</u>	<u>98,680</u>
Nonoperating Revenues (Expenses)					
Interest income	2,516,046	69,010	152,948	43,924	83,230
Gain on sale or disposition of property and equipment	724,594	-	-	-	(17,913)
Total nonoperating revenues (expenses)	<u>3,240,640</u>	<u>69,010</u>	<u>152,948</u>	<u>43,924</u>	<u>65,317</u>
Income (loss) before transfers	12,271,611	(151,585)	(765,574)	(35,261)	163,997
Transfers from other funds	-	-	1,700,000	250,000	-
Transfers to other funds	(1,480,300)	(19,650)	(78,600)	-	(91,700)
Changes in net position	<u>10,791,311</u>	<u>(171,235)</u>	<u>855,826</u>	<u>214,739</u>	<u>72,297</u>
Net Position					
Beginning of year	<u>32,987,749</u>	<u>8,382,433</u>	<u>2,848,807</u>	<u>1,020,934</u>	<u>1,798,011</u>
End of year	<u>\$ 43,779,060</u>	<u>\$ 8,211,198</u>	<u>\$ 3,704,633</u>	<u>\$ 1,235,673</u>	<u>\$ 1,870,308</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, 2019
 (With comparative totals for the fiscal year ended June 30, 2018)

(Continued)

	Totals	
	2019	2018
Operating Revenues		
Charges for services		
Constable fees	\$ 3,513,631	\$ 3,527,911
Building fees and permits	42,186,486	35,995,703
Recreation fees	14,409,253	12,998,141
Parking fees	354,517	352,583
Other operating revenues	<u>336,412</u>	<u>288,663</u>
Total operating revenues	<u>60,800,299</u>	<u>53,163,001</u>
Operating Expenses		
Salaries and wages	29,246,862	27,188,528
Employee benefits	9,224,885	8,355,195
Services and supplies	12,928,560	13,093,933
Depreciation	<u>1,488,643</u>	<u>1,393,969</u>
Total operating expenses	<u>52,888,950</u>	<u>50,031,625</u>
Operating income (loss)	<u>7,911,349</u>	<u>3,131,376</u>
Nonoperating Revenues (Expenses)		
Interest income	2,865,158	(10,731)
Gain on sale or disposition of property and equipment	<u>706,681</u>	<u>230,065</u>
Total nonoperating revenues (expenses)	<u>3,571,839</u>	<u>219,334</u>
Income (loss) before transfers	11,483,188	3,350,710
Transfers from other funds	1,950,000	1,950,000
Transfers to other funds	<u>(1,670,250)</u>	<u>(1,368,950)</u>
Changes in net position	11,762,938	3,931,760
Net Position		
Beginning of year	<u>47,037,934</u>	<u>43,106,174</u>
End of year	<u>\$ 58,800,872</u>	<u>\$ 47,037,934</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2019
(With comparative totals for the fiscal year ended June 30, 2018)

	Building	Public Parking	Recreation Activity	Shooting Complex	Constables
Cash Flows From Operating Activities:					
Cash received from customers	\$ 50,096,297	\$ 354,517	\$ 12,035,887	\$ 2,347,376	\$ 3,270,408
Cash paid for employees and benefits	(26,517,753)	(194,781)	(8,664,308)	(1,246,786)	(1,228,316)
Cash paid for services and supplies	(5,279,604)	(191,288)	(4,083,506)	(1,090,273)	(2,120,667)
Other operating receipts	265,543	12,365	-	-	58,504
Net cash provided (used) by operating activities	<u>18,564,483</u>	<u>(19,187)</u>	<u>(711,927)</u>	<u>10,317</u>	<u>(20,071)</u>
Cash Flows From Noncapital Financing Activities:					
Transfers from other funds	-	-	1,700,000	250,000	-
Transfers to other funds	(1,480,300)	(19,650)	(78,600)	-	(91,700)
Net cash provided (used) by noncapital financing activities	<u>(1,480,300)</u>	<u>(19,650)</u>	<u>1,621,400</u>	<u>250,000</u>	<u>(91,700)</u>
Cash Flows From Capital and Related Financing Activities:					
Acquisition, construction, or improvement of capital assets	(1,014,629)	(232,245)	-	-	(93,227)
Proceeds from the sale of capital assets	724,594	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>(290,035)</u>	<u>(232,245)</u>	<u>-</u>	<u>-</u>	<u>(93,227)</u>
Cash Flows From Investing Activities:					
Interest income	2,291,812	66,079	139,556	39,991	78,323
Net increase (decrease) in cash and cash equivalents	19,085,960	(205,003)	1,049,029	300,308	(126,675)
Cash and cash equivalents:					
Beginning of year	51,963,336	1,785,746	3,353,596	1,001,939	1,784,032
End of year:					
Unrestricted	71,049,296	1,580,743	4,402,625	1,302,247	1,657,357
Total cash and cash equivalents at end of year	<u>\$ 71,049,296</u>	<u>\$ 1,580,743</u>	<u>\$ 4,402,625</u>	<u>\$ 1,302,247</u>	<u>\$ 1,657,357</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:					
Operating income (loss)	\$ 9,030,971	\$ (220,595)	\$ (918,522)	\$ (79,185)	\$ 98,680
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	1,137,397	186,637	52,721	1,629	110,259
(Increase) decrease in:					
Accounts receivable	255,794	-	(25,467)	-	(243,223)
Due from other funds	(13,889)	-	(705)	-	-
Due from other governmental units	253	-	(1,477)	(14)	-
Inventory	-	-	-	67,687	-
Deferred outflows of resources	(568,649)	-	-	-	-
Increase (decrease) in:					
Accounts payable	(337,545)	546	69,114	29,102	(5,791)
Accrued payroll and benefits	105,729	3,074	43,582	(6,152)	3,308
Due to other funds	365,345	43	-	(19,846)	(5,433)
Current portion of long-term liabilities	79,161	11,108	30,040	19,128	(3,138)
Unearned revenue	5,934,719	-	-	-	-
Deposits and other current liabilities	1,732,934	-	1,663	10	-
Compensated absences	55,729	-	37,124	(2,042)	25,267
Net pension liability	1,306,597	-	-	-	-
Deferred inflows of resources	(520,063)	-	-	-	-
Net cash provided (used) by operating activities	<u>\$ 18,564,483</u>	<u>\$ (19,187)</u>	<u>\$ (711,927)</u>	<u>\$ 10,317</u>	<u>\$ (20,071)</u>

(Continued)

Clark County, Nevada
 Nonmajor Enterprise Funds
 Combining Statement of Cash Flows
 For the Fiscal Year Ended June 30, 2019
 (With comparative totals for the fiscal year ended June 30, 2018)

(Continued)

	Totals	
	2019	2018
Cash Flows From Operating Activities:		
Cash received from customers	\$ 68,104,485	\$ 63,424,881
Cash paid for employees and benefits	(37,851,944)	(35,028,879)
Cash paid for services and supplies	(12,765,338)	(13,260,464)
Other operating receipts	336,412	173,363
Net cash provided (used) by operating activities	<u>17,823,615</u>	<u>15,308,901</u>
Cash Flows From Noncapital Financing Activities:		
Transfers from other funds	1,950,000	1,950,000
Transfers to other funds	<u>(1,670,250)</u>	<u>(1,368,950)</u>
Net cash provided (used) by noncapital financing activities	<u>279,750</u>	<u>581,050</u>
Cash Flows From Capital and Related Financing Activities:		
Acquisition, construction, or improvement of capital assets	(1,340,101)	(2,182,909)
Proceeds from the sale of capital assets	<u>724,594</u>	<u>247,389</u>
Net cash provided (used) by capital and related financing activities	<u>(615,507)</u>	<u>(1,935,520)</u>
Cash Flows From Investing Activities:		
Interest income	<u>2,615,761</u>	<u>(89,605)</u>
Net increase (decrease) in cash and cash equivalents	20,103,619	13,864,826
Cash and cash equivalents:		
Beginning of year	<u>59,888,649</u>	<u>46,023,823</u>
End of year:		
Unrestricted	<u>79,992,268</u>	<u>59,888,649</u>
Total cash and cash equivalents at end of year	<u>\$ 79,992,268</u>	<u>\$ 59,888,649</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:		
Operating income (loss)	\$ 7,911,349	\$ 3,131,376
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	1,488,643	1,393,969
(Increase) decrease in:		
Accounts receivable	(12,896)	(266,085)
Due from other funds	(14,594)	33,806
Due from other governmental units	(1,238)	(360)
Inventory	67,687	(68,079)
Deferred outflows of resources	(568,649)	734,629
Increase (decrease) in:		
Accounts payable	(244,574)	(239,151)
Accrued payroll and benefits	149,541	109,168
Due to other funds	340,109	12,477
Current portion of long-term liabilities	136,299	167,846
Unearned revenue	5,934,719	10,729,320
Deposits and other current liabilities	1,734,607	53,862
Compensated absences	116,078	122,024
Net pension liability	1,306,597	(1,113,116)
Deferred inflows of resources	<u>(520,063)</u>	<u>507,215</u>
Net cash provided (used) by operating activities	<u>\$ 17,823,615</u>	<u>\$ 15,308,901</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, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

Building	2019		Variance	2018
	Final Budget	Actual		Actual
Operating revenues:				
Charges for services:				
Building fees and permits	\$ 31,053,582	\$ 42,186,486	\$ 11,132,904	\$ 35,995,703
Parking fees	16,560	-	(16,560)	-
Other operating revenues	676,712	265,543	(411,169)	233,563
Total operating revenues	<u>31,746,854</u>	<u>42,452,029</u>	<u>10,705,175</u>	<u>36,229,266</u>
Operating expenses:				
Salaries and wages	20,377,603	19,064,502	(1,313,101)	17,495,047
Employee benefits	8,416,941	7,911,755	(505,186)	7,170,712
Services and supplies	8,306,780	5,307,404	(2,999,376)	5,737,178
Depreciation	1,064,138	1,137,397	73,259	1,045,405
Total operating expenses	<u>38,165,462</u>	<u>33,421,058</u>	<u>(4,744,404)</u>	<u>31,448,342</u>
Operating income (loss)	<u>(6,418,608)</u>	<u>9,030,971</u>	<u>15,449,579</u>	<u>4,780,924</u>
Nonoperating revenues (expenses):				
Interest income	191,138	2,516,046	2,324,908	(23,943)
Gain on sale or disposition of property and equipment	-	724,594	724,594	198,905
Total nonoperating revenues (expenses)	<u>191,138</u>	<u>3,240,640</u>	<u>3,049,502</u>	<u>174,962</u>
Income (loss) before transfers	<u>(6,227,470)</u>	<u>12,271,611</u>	<u>18,499,081</u>	<u>4,955,886</u>
Transfers to other funds	<u>(1,630,950)</u>	<u>(1,480,300)</u>	<u>150,650</u>	<u>(1,329,650)</u>
Net income (loss)	<u>\$ (7,858,420)</u>	<u>\$ 10,791,311</u>	<u>\$ 18,649,731</u>	<u>\$ 3,626,236</u>

Kyle Canyon Water District *	2019		Variance	2018
	Final Budget	Actual		Actual
Operating revenues:				
Charges for services:				
Water sales and related water fees	\$ 350,000	\$ 350,566	\$ 566	\$ 347,196
Operating expenses:				
Services and supplies	322,000	198,127	(123,873)	245,559
Depreciation	451,963	451,963	-	451,964
Total operating expenses	<u>773,963</u>	<u>650,090</u>	<u>(123,873)</u>	<u>697,523</u>
Operating income (loss)	<u>(423,963)</u>	<u>(299,524)</u>	<u>124,439</u>	<u>(350,327)</u>
Nonoperating revenues (expenses):				
Interest income	920	7,212	6,292	401
Interest expense	-	(5,075)	(5,075)	(5,638)
Consolidated tax	10,346	10,346	-	10,346
Sales and use tax	40,000	43,105	3,105	42,901
Total nonoperating revenues (expenses)	<u>51,266</u>	<u>55,588</u>	<u>4,322</u>	<u>48,010</u>
Net income (loss)	<u>\$ (372,697)</u>	<u>\$ (243,936)</u>	<u>\$ 128,761</u>	<u>\$ (302,317)</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, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

Public Parking	Final Budget	2019 Actual	Variance	2018 Actual
Operating revenues:				
Charges for services:				
Parking fees	\$ 337,720	\$ 354,517	\$ 16,797	\$ 352,583
Other operating revenues	-	12,365	12,365	30,291
Total operating revenues	<u>337,720</u>	<u>366,882</u>	<u>29,162</u>	<u>382,874</u>
Operating expenses:				
Salaries and wages	216,799	150,201	(66,598)	127,630
Employee benefits	91,367	58,762	(32,605)	51,374
Services and supplies	235,380	191,877	(43,503)	191,235
Depreciation	190,000	186,637	(3,363)	186,637
Total operating expenses	<u>733,546</u>	<u>587,477</u>	<u>(146,069)</u>	<u>556,876</u>
Operating income (loss)	<u>(395,826)</u>	<u>(220,595)</u>	<u>175,231</u>	<u>(174,002)</u>
Nonoperating revenues (expenses):				
Interest income	7,500	69,010	61,510	5,390
Income (loss) before transfers	<u>(388,326)</u>	<u>(151,585)</u>	<u>236,741</u>	<u>(168,612)</u>
Transfers to other funds	<u>(26,200)</u>	<u>(19,650)</u>	<u>6,550</u>	<u>(13,100)</u>
Net income (loss)	<u>\$ (414,526)</u>	<u>\$ (171,235)</u>	<u>\$ 243,291</u>	<u>\$ (181,712)</u>

Recreation Activity	Final Budget	2019 Actual	Variance	2018 Actual
Operating revenues:				
Charges for services:				
Recreation fees	\$ 10,587,996	\$ 12,061,873	\$ 1,473,877	\$ 10,880,181
Other operating revenues	-	-	-	180
Total operating revenues	<u>10,587,996</u>	<u>12,061,873</u>	<u>1,473,877</u>	<u>10,880,361</u>
Operating expenses:				
Salaries and wages	7,868,772	8,101,350	232,578	7,655,022
Employee benefits	685,322	673,704	(11,618)	581,681
Services and supplies	4,427,761	4,152,620	(275,141)	4,060,452
Depreciation	51,194	52,721	1,527	62,791
Total operating expenses	<u>13,033,049</u>	<u>12,980,395</u>	<u>(52,654)</u>	<u>12,359,946</u>
Operating income (loss)	<u>(2,445,053)</u>	<u>(918,522)</u>	<u>1,526,531</u>	<u>(1,479,585)</u>
Nonoperating revenues (expenses):				
Interest income	13,035	152,948	139,913	3,636
Income (loss) before transfers	<u>(2,432,018)</u>	<u>(765,574)</u>	<u>1,666,444</u>	<u>(1,475,949)</u>
Transfers from other funds	<u>1,700,000</u>	<u>1,700,000</u>	<u>-</u>	<u>1,700,000</u>
Transfers to other funds	<u>(78,600)</u>	<u>(78,600)</u>	<u>-</u>	<u>-</u>
Net income (loss)	<u>\$ (810,618)</u>	<u>\$ 855,826</u>	<u>\$ 1,666,444</u>	<u>\$ 224,051</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, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

Shooting Complex	Final Budget	2019 Actual	Variance	2018 Actual
Operating revenues:				
Charges for services:				
Recreation fees	\$ 2,218,700	\$ 2,347,380	\$ 128,680	\$ 2,117,960
Other operating revenues	-	-	-	12,815
Total operating revenues	<u>2,218,700</u>	<u>2,347,380</u>	<u>128,680</u>	<u>2,130,775</u>
Operating expenses:				
Salaries and wages	1,044,693	1,052,658	7,965	958,870
Employee benefits	199,574	205,062	5,488	195,264
Services and supplies	1,304,347	1,167,216	(137,131)	1,041,846
Depreciation	1,629	1,629	-	14,951
Total operating expenses	<u>2,550,243</u>	<u>2,426,565</u>	<u>(123,678)</u>	<u>2,210,931</u>
Operating income (loss)	<u>(331,543)</u>	<u>(79,185)</u>	<u>252,358</u>	<u>(80,156)</u>
Nonoperating revenues (expenses):				
Interest income	3,144	43,924	40,780	404
Income (loss) before transfers	<u>(328,399)</u>	<u>(35,261)</u>	<u>293,138</u>	<u>(79,752)</u>
Transfers from other funds	250,000	250,000	-	250,000
Net income (loss)	<u>\$ (78,399)</u>	<u>\$ 214,739</u>	<u>\$ 293,138</u>	<u>\$ 170,248</u>

Constables	Final Budget	2019 Actual	Variance	2018 Actual
Operating revenues:				
Charges for services:				
Constable fees	\$ 3,675,000	\$ 3,513,631	\$ (161,369)	\$ 3,527,911
Other operating revenues	-	58,504	58,504	11,814
Total operating revenues	<u>3,675,000</u>	<u>3,572,135</u>	<u>(102,865)</u>	<u>3,539,725</u>
Operating expenses:				
Salaries and wages	945,763	878,151	(67,612)	951,959
Employee benefits	381,746	375,602	(6,144)	356,164
Services and supplies	2,418,473	2,109,443	(309,030)	2,063,222
Depreciation	77,668	110,259	32,591	84,185
Total operating expenses	<u>3,823,650</u>	<u>3,473,455</u>	<u>(350,195)</u>	<u>3,455,530</u>
Operating income (loss)	<u>(148,650)</u>	<u>98,680</u>	<u>247,330</u>	<u>84,195</u>
Nonoperating revenues (expenses):				
Interest income	7,473	83,230	75,757	3,782
Gain on sale or disposition of property and equipment	-	(17,913)	(17,913)	31,160
Total nonoperating revenues (expenses)	<u>7,473</u>	<u>65,317</u>	<u>57,844</u>	<u>34,942</u>
Income (loss) before transfers	<u>(141,177)</u>	<u>163,997</u>	<u>305,174</u>	<u>119,137</u>
Transfers to other funds	(416,700)	(91,700)	325,000	(26,200)
Net income (loss)	<u>\$ (557,877)</u>	<u>\$ 72,297</u>	<u>\$ 630,174</u>	<u>\$ 92,937</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

Building	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 31,053,582	\$ 50,096,297	\$ 19,042,715	\$ 46,537,828
Cash paid for employees and benefits	(28,794,544)	(26,517,753)	2,276,791	(24,311,499)
Cash paid for services and supplies	(8,306,780)	(5,279,604)	3,027,176	(5,859,420)
Other operating receipts	693,272	265,543	(427,729)	233,563
Net cash provided (used) by operating activities	<u>(5,354,470)</u>	<u>18,564,483</u>	<u>23,918,953</u>	<u>16,600,472</u>
Cash flows from noncapital financing activities:				
Transfers to other funds	<u>(1,630,950)</u>	<u>(1,480,300)</u>	<u>150,650</u>	<u>(1,329,650)</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(7,000,811)	(1,014,629)	5,986,182	(1,963,318)
Proceeds from the sale of capital assets	-	724,594	724,594	198,905
Net cash provided (used) by capital and related financing activities	<u>(7,000,811)</u>	<u>(290,035)</u>	<u>6,710,776</u>	<u>(1,764,413)</u>
Cash flows from investing activities:				
Interest income	191,138	2,291,812	2,100,674	(94,924)
Net increase (decrease) in cash and cash equivalents	(13,795,093)	19,085,960	32,881,053	13,411,485
Cash and cash equivalents:				
Beginning of year	<u>37,928,328</u>	<u>51,963,336</u>	<u>14,035,008</u>	<u>38,551,851</u>
End of year	<u>\$ 24,133,235</u>	<u>\$ 71,049,296</u>	<u>\$ 46,916,061</u>	<u>\$ 51,963,336</u>

Kyle Canyon Water District *	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 350,000	\$ 351,539	\$ 1,539	\$ 351,785
Cash paid for services and supplies	<u>(322,000)</u>	<u>(376,304)</u>	<u>(54,304)</u>	<u>(390,841)</u>
Net cash provided (used) by operating activities	<u>28,000</u>	<u>(24,765)</u>	<u>(52,765)</u>	<u>(39,056)</u>
Cash flows from noncapital financing activities:				
Cash provided by consolidated taxes	<u>10,346</u>	<u>10,346</u>	<u>-</u>	<u>10,346</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(200,000)	(14,896)	185,104	-
Cash provided by sales and use taxes	<u>40,000</u>	<u>43,105</u>	<u>3,105</u>	<u>42,901</u>
Net cash provided (used) by capital and related financing activities	<u>(160,000)</u>	<u>28,209</u>	<u>188,209</u>	<u>42,901</u>
Cash flows from investing activities:				
Interest income	920	1,669	749	(5,378)
Net increase (decrease) in cash and cash equivalents	(120,734)	15,459	136,193	8,813
Cash and cash equivalents:				
Beginning of year	<u>264,045</u>	<u>167,559</u>	<u>(96,486)</u>	<u>158,746</u>
End of year	<u>\$ 143,311</u>	<u>\$ 183,018</u>	<u>\$ 39,707</u>	<u>\$ 167,559</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

Public Parking	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 337,720	\$ 354,517	\$ 16,797	\$ 341,273
Cash paid for employees and benefits	(308,166)	(194,781)	113,385	(182,808)
Cash paid for services and supplies	(235,380)	(191,288)	44,092	(244,368)
Other operating receipts	-	12,365	12,365	30,291
Net cash provided (used) by operating activities	<u>(205,826)</u>	<u>(19,187)</u>	<u>186,639</u>	<u>(55,612)</u>
Cash flows from noncapital financing activities:				
Transfers to other funds	<u>(26,200)</u>	<u>(19,650)</u>	<u>6,550</u>	<u>(13,100)</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	<u>(1,050,000)</u>	<u>(232,245)</u>	<u>817,755</u>	<u>(53,424)</u>
Cash flows from investing activities:				
Interest income	<u>7,500</u>	<u>66,079</u>	<u>58,579</u>	<u>4,423</u>
Net increase (decrease) in cash and cash equivalents	(1,274,526)	(205,003)	1,069,523	(117,713)
Cash and cash equivalents:				
Beginning of year	<u>1,689,052</u>	<u>1,785,746</u>	<u>96,694</u>	<u>1,903,459</u>
End of year	<u>\$ 414,526</u>	<u>\$ 1,580,743</u>	<u>\$ 1,166,217</u>	<u>\$ 1,785,746</u>

Recreation Activity	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 10,587,996	\$ 12,035,887	\$ 1,447,891	\$ 10,897,988
Cash paid for employees and benefits	(8,554,094)	(8,664,308)	(110,214)	(8,193,728)
Cash paid for services and supplies	(4,427,761)	(4,083,506)	344,255	(4,109,688)
Other operating receipts	-	-	-	180
Net cash provided (used) by operating activities	<u>(2,393,859)</u>	<u>(711,927)</u>	<u>1,681,932</u>	<u>(1,405,248)</u>
Cash flows from noncapital financing activities:				
Transfers from other funds	1,700,000	1,700,000	-	1,700,000
Transfers to other funds	<u>(78,600)</u>	<u>(78,600)</u>	-	-
Net cash provided (used) by noncapital financing activities	<u>1,621,400</u>	<u>1,621,400</u>	-	<u>1,700,000</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	-	-	-	(7,635)
Cash flows from investing activities:				
Interest income	<u>13,035</u>	<u>139,556</u>	<u>126,521</u>	<u>(74)</u>
Net increase (decrease) in cash and cash equivalents	(759,424)	1,049,029	1,808,453	287,043
Cash and cash equivalents:				
Beginning of year	<u>3,265,695</u>	<u>3,353,596</u>	<u>87,901</u>	<u>3,066,553</u>
End of year	<u>\$ 2,506,271</u>	<u>\$ 4,402,625</u>	<u>\$ 1,896,354</u>	<u>\$ 3,353,596</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

Shooting Complex	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 2,218,700	\$ 2,347,376	\$ 128,676	\$ 2,118,075
Cash paid for employees and benefits	(1,244,267)	(1,246,786)	(2,519)	(1,108,947)
Cash paid for services and supplies	(1,304,347)	(1,090,273)	214,074	(1,110,492)
Other operating receipts	-	-	-	12,815
Net cash provided (used) by operating activities	<u>(329,914)</u>	<u>10,317</u>	<u>340,231</u>	<u>(88,549)</u>
Cash flows from noncapital financing activities:				
Transfers from other funds	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>250,000</u>
Cash flows from investing activities:				
Interest income	<u>3,144</u>	<u>39,991</u>	<u>36,847</u>	<u>(714)</u>
Net increase (decrease) in cash and cash equivalents	<u>(76,770)</u>	<u>300,308</u>	<u>377,078</u>	<u>160,737</u>
Cash and cash equivalents:				
Beginning of year	<u>975,826</u>	<u>1,001,939</u>	<u>26,113</u>	<u>841,202</u>
End of year	<u>\$ 899,056</u>	<u>\$ 1,302,247</u>	<u>\$ 403,191</u>	<u>\$ 1,001,939</u>

Constables	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 3,675,000	\$ 3,270,408	\$ (404,592)	\$ 3,529,717
Cash paid for employees and benefits	(1,327,509)	(1,228,316)	99,193	(1,218,975)
Cash paid for services and supplies	(2,418,473)	(2,120,667)	297,806	(2,064,718)
Other operating receipts	-	58,504	58,504	11,814
Net cash provided (used) by operating activities	<u>(70,982)</u>	<u>(20,071)</u>	<u>50,911</u>	<u>257,838</u>
Cash flows from noncapital financing activities:				
Transfers to other funds	<u>(416,700)</u>	<u>(91,700)</u>	<u>325,000</u>	<u>(26,200)</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	<u>(93,227)</u>	<u>(93,227)</u>	<u>-</u>	<u>(141,208)</u>
Proceeds from the sale of capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,160</u>
Net cash provided (used) by capital and related financing activities	<u>(93,227)</u>	<u>(93,227)</u>	<u>-</u>	<u>(110,048)</u>
Cash flows from investing activities:				
Interest income	<u>7,473</u>	<u>78,323</u>	<u>70,850</u>	<u>1,684</u>
Net increase (decrease) in cash and cash equivalents	<u>(573,436)</u>	<u>(126,675)</u>	<u>446,761</u>	<u>123,274</u>
Cash and cash equivalents:				
Beginning of year	<u>1,687,388</u>	<u>1,784,032</u>	<u>96,644</u>	<u>1,660,758</u>
End of year	<u>\$ 1,113,952</u>	<u>\$ 1,657,357</u>	<u>\$ 543,405</u>	<u>\$ 1,784,032</u>