

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

\* 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

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

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS  
Funds 5200-5290  
Department of Aviation

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

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5340  
Building

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	51,220,994	47,040,442	49,822,500	
Cash paid to employees & benefits	(36,740,964)	(40,987,685)	(45,954,240)	
Cash paid for services & supplies	(8,251,823)	(10,075,400)	(19,006,563)	
Other operating receipts	155,642	150,433	188,751	
a. Net cash provided by (or used for) operating activities	6,383,849	(3,872,210)	(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	
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)	
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)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earnings	5,219,751	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	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	5,940,857	(4,130,666)	(29,051,070)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	92,608,756	98,549,613	94,418,947	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	98,549,613	94,418,947	65,367,877	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5340  
Building

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

\* 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

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

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5360  
Kyle Canyon Water District

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

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5410  
Recreation Activity

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

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5410  
Recreation Activity

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

\* 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

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	899,537,045	1,010,072,197	1,034,299,191	
Cash paid to employees & benefits	(631,334,909)	(716,500,770)	(719,786,218)	
Cash paid for services & supplies	(414,707,670)	(339,175,965)	(351,485,967)	
Other operating receipts	49,657,531	43,846,387	41,820,656	
<b>a. Net cash provided by (or used for) operating activities</b>	<b>(96,848,003)</b>	<b>(1,758,151)</b>	<b>4,847,662</b>	
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Contrib: County Subsidy	5,000,000	5,000,000	5,000,000	
Contrib: County Capital	554,223			
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>5,554,223</b>	<b>5,000,000</b>	<b>5,000,000</b>	
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition, construction or improvement of capital assets	(34,164,429)	(35,575,410)	(33,445,014)	
Principal Interest Other	(87,175)			
<b>c. Net cash provided by (or used for) capital and related financing activities</b>	<b>(34,251,604)</b>	<b>(35,575,410)</b>	<b>(33,445,014)</b>	
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest earnings	11,382,309	6,304,365	4,777,188	
<b>d. Net cash provided by (or used in) investing activities</b>	<b>11,382,309</b>	<b>6,304,365</b>	<b>4,777,188</b>	
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(114,163,075)</b>	<b>(26,029,196)</b>	<b>(18,820,164)</b>	
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>246,682,817</b>	<b>132,519,742</b>	<b>106,490,546</b>	
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>132,519,742</b>	<b>106,490,546</b>	<b>87,670,382</b>	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5420-5440  
University Medical Center

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

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5450  
Shooting Complex

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

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5450  
Shooting Complex

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

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Fund 5460  
Constables

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

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Fund 5460  
Constables

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				
Sewer Charges	207,205,888	230,123,188	237,264,510	
Connection Fees / SDA Revenues*	22,845,233	20,078,180	19,011,706	
Effluent Sales - Water Reuse Sales	1,160,834	1,005,006	888,250	
Pretreatment Fees	431,763	910,920	516,000	
Septage Fees	801,744	960,249	825,000	
Miscellaneous				
Other	6,759,526	6,084,928	5,265,000	
<b>Total Operating Revenue</b>	<b>239,204,988</b>	<b>259,162,471</b>	<b>263,770,466</b>	
<b>OPERATING EXPENSE</b>				
Utility Enterprise				
Salaries & Wages	34,337,666	35,761,590	37,849,664	
Employee Benefits	17,492,015	19,142,727	20,062,300	
Services & Supplies	56,770,573	61,696,535	70,752,100	
Depreciation/Amortization	100,093,459	101,193,747	105,241,497	
<b>Total Operating Expense</b>	<b>208,693,713</b>	<b>217,794,599</b>	<b>233,905,561</b>	
<b>Operating Income or (Loss)</b>	<b>30,511,275</b>	<b>41,367,872</b>	<b>29,864,905</b>	
<b>NONOPERATING REVENUES</b>				
Interest Earnings	41,303,050	23,584,310	18,560,796	
County Option (0.25%) Sales and Use Tax (Waste Water Infrastructure)	1,346,662	332,562	365,818	
Capital Contributions*	28,967,786	28,030,088	26,067,982	
Federal and State Grants	51,011,710	46,400,130	48,256,136	
Other	249,143	2,519,067	2,554,334	
<b>Total Nonoperating Revenues</b>	<b>122,878,351</b>	<b>100,866,157</b>	<b>95,805,066</b>	
<b>NONOPERATING EXPENSES</b>				
Interest Expense**	26,446,058	28,366,120	27,157,696	
<b>Total Nonoperating Expenses</b>	<b>26,446,058</b>	<b>28,366,120</b>	<b>27,157,696</b>	
<b>Net Income (Loss) before Operating Transfers</b>	<b>126,943,568</b>	<b>113,867,909</b>	<b>98,512,275</b>	
<b>Operating Transfers (Schedule T)</b>				
In				
Out				
<b>Net Operating Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET INCOME (LOSS)</b>	<b>126,943,568</b>	<b>113,867,909</b>	<b>98,512,275</b>	

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

Schedule C-1 on cash basis.

Clark County  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

Clark County Water Reclamation District

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2027	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	237,242,671	259,162,471	263,770,466	
Cash paid to employees & benefits	(50,546,423)	(54,904,317)	(57,911,964)	
Cash paid for services & supplies	(57,311,561)	(61,696,535)	(70,752,100)	
Other operating receipts	249,143	2,519,067	2,554,334	
<b>a. Net cash provided by (or used for)         operating activities</b>	<b>129,633,830</b>	<b>145,080,686</b>	<b>137,660,736</b>	
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
<b>b. Net cash provided by (or used for)         noncapital financing         activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>C. CASH FLOWS FROM CAPITAL &amp; RELATED FINANCING ACTIVITIES:</b>				
Acquisition, construction or improvement of capital assets	(338,643,622)	(262,292,535)	(161,172,769)	
County option (0.25%) sales & use tax	27,808,488	28,030,088	26,067,982	
Federal and State Grants				
Principal	(24,638,913)	(25,788,961)	(26,997,511)	
Interest	(29,596,000)	(28,366,120)	(27,157,696)	
SBITA	(1,549,298)	(1,252,023)	(1,231,423)	
Proceeds from capital debt	128,157			
<b>c. Net cash provided by (or used for)         capital and related financing activities</b>	<b>(366,491,188)</b>	<b>(289,669,551)</b>	<b>(190,491,417)</b>	
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest earnings	28,359,812	23,916,872	18,926,614	
Purchase of investments	(394,846,162)	(279,386,992)	(198,290,244)	
Proceeds from sales of investments	388,882,564	335,044,157	302,969,695	
<b>d. Net cash provided by (or used in)         investing activities</b>	<b>22,396,214</b>	<b>79,574,037</b>	<b>123,606,065</b>	
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(214,461,144)</b>	<b>(65,014,828)</b>	<b>70,775,384</b>	
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>280,705,124</b>	<b>66,243,980</b>	<b>1,229,151</b>	
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>66,243,980</b>	<b>1,229,152</b>	<b>72,004,535</b>	

Clark County  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

Clark County Water Reclamation District