

Nonmajor Enterprise Funds

Building Fund - 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 collection.

Recreation Activity Fund - 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 Fund - 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 Fund - 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, 2025
(With comparative totals for June 30, 2024)

	Building	Recreation Activity	Shooting Complex	Constables
Assets				
Current assets				
Cash and cash equivalents				
In custody of the County Treasurer	\$ 98,547,263	\$ 2,589,055	\$ 3,360,945	\$ 3,538,257
In custody of other officials	2,350	37,440	6,000	1,100
Accounts receivable	139,806	4,514	-	36,780
Interest receivable	496,437	12,303	17,298	18,876
Due from other funds	91,755	400,108	170,500	-
Inventories	-	-	428,252	-
Total current assets	<u>99,277,611</u>	<u>3,043,420</u>	<u>3,982,995</u>	<u>3,595,013</u>
Noncurrent assets				
Capital assets				
Property, equipment and right-to-use assets	53,593,046	2,030,438	240,881	1,463,215
Accumulated depreciation and amortization	<u>(20,577,224)</u>	<u>(1,160,479)</u>	<u>(162,262)</u>	<u>(845,304)</u>
Total capital assets, net of accumulated depreciation and amortization	<u>33,015,822</u>	<u>869,959</u>	<u>78,619</u>	<u>617,911</u>
Total noncurrent assets	<u>33,015,822</u>	<u>869,959</u>	<u>78,619</u>	<u>617,911</u>
Total assets	<u>132,293,433</u>	<u>3,913,379</u>	<u>4,061,614</u>	<u>4,212,924</u>
Deferred Outflows of Resources				
Related to pensions	<u>17,863,719</u>	<u>-</u>	<u>-</u>	<u>-</u>
Liabilities				
Current liabilities (payable from current assets)				
Accounts payable	3,886,261	469,449	71,365	33,973
Accrued expenses	1,265,409	452,154	46,700	51,523
Due to other funds	-	26,935	-	-
Current portion of long-term liabilities	2,228,454	338,106	124,000	78,000
Unearned revenue	18,744,218	-	-	-
Deposits and other current liabilities	<u>14,139,405</u>	<u>9,636</u>	<u>4,523</u>	<u>-</u>
Total current liabilities (payable from current assets)	<u>40,263,747</u>	<u>1,296,280</u>	<u>246,588</u>	<u>163,496</u>
Noncurrent liabilities				
Compensated absences	3,688,000	345,000	191,000	155,000
Net pension liability	45,672,690	-	-	-
Leases and SBITAs payable	17,673	450,187	-	-
Total noncurrent liabilities	<u>49,378,363</u>	<u>795,187</u>	<u>191,000</u>	<u>155,000</u>
Total liabilities	<u>89,642,110</u>	<u>2,091,467</u>	<u>437,588</u>	<u>318,496</u>
Deferred Inflows of Resources				
Related to pensions	<u>6,570,411</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position				
Net investment in capital assets	30,089,339	269,666	78,619	617,911
Unrestricted	<u>23,855,292</u>	<u>1,552,246</u>	<u>3,545,407</u>	<u>3,276,517</u>
Total net position	<u>\$ 53,944,631</u>	<u>\$ 1,821,912</u>	<u>\$ 3,624,026</u>	<u>\$ 3,894,428</u>

	Totals	
	2025	2024
Assets		
Current assets		
Cash and cash equivalents		
In custody of the County Treasurer	\$108,035,520	\$103,357,130
In custody of other officials	46,890	46,890
Accounts receivable	181,100	452,211
Interest receivable	544,914	575,254
Due from other funds	662,363	66,569
Inventories	428,252	441,669
Total current assets	<u>109,899,039</u>	<u>104,939,723</u>
Noncurrent assets		
Capital assets		
Property, equipment and right-to-use assets	57,327,580	50,198,679
Accumulated depreciation and amortization	<u>(22,745,269)</u>	<u>(21,791,877)</u>
Total capital assets, net of accumulated depreciation and amortization	<u>34,582,311</u>	<u>28,406,802</u>
Total noncurrent assets	<u>34,582,311</u>	<u>28,406,802</u>
Total assets	<u>144,481,350</u>	<u>133,346,525</u>
Deferred Outflows of Resources		
Related to pensions	<u>17,863,719</u>	<u>15,815,053</u>
Liabilities		
Current liabilities (payable from current assets)		
Accounts payable	4,461,048	2,046,687
Accrued expenses	1,815,786	925,370
Due to other funds	26,935	22,051
Current portion of long-term liabilities	2,768,560	4,435,387
Unearned revenue	18,744,218	14,298,540
Deposits and other current liabilities	<u>14,153,564</u>	<u>15,803,468</u>
Total current liabilities (payable from current assets)	<u>41,970,111</u>	<u>37,531,503</u>
Noncurrent liabilities		
Compensated absences	4,379,000	1,396,408
Net pension liability	45,672,690	46,419,752
Leases and SBITAs payable	<u>467,860</u>	<u>184,003</u>
Total noncurrent liabilities	<u>50,519,550</u>	<u>48,000,163</u>
Total liabilities	<u>92,489,661</u>	<u>85,531,666</u>
Deferred Inflows of Resources		
Related to pensions	<u>6,570,411</u>	<u>2,516,200</u>
Net Position		
Net investment in capital assets	31,055,535	27,259,126
Unrestricted	<u>32,229,462</u>	<u>33,854,586</u>
Total net position	<u>\$ 63,284,997</u>	<u>\$ 61,113,712</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2025
(With comparative totals for the fiscal year ended June 30, 2024)

	Building	Recreation Activity	Shooting Complex	Constables
Operating Revenues				
Charges for services				
Constable fees	\$ -	\$ -	\$ -	\$ 3,955,520
Building fees and permits	48,249,778	-	-	-
Recreation fees	-	14,780,706	2,773,160	-
Other operating revenues	155,642	-	-	68,609
Total operating revenues	<u>48,405,420</u>	<u>14,780,706</u>	<u>2,773,160</u>	<u>4,024,129</u>
Operating Expenses				
Salaries and wages	26,182,090	11,790,966	1,355,535	1,207,552
Employee benefits	12,996,114	1,348,799	326,290	566,766
Services and supplies	8,470,628	5,764,795	1,623,395	2,082,946
Depreciation and amortization	2,129,796	113,823	11,705	142,334
Total operating expenses	<u>49,778,628</u>	<u>19,018,383</u>	<u>3,316,925</u>	<u>3,999,598</u>
Operating income (loss)	<u>(1,373,208)</u>	<u>(4,237,677)</u>	<u>(543,765)</u>	<u>24,531</u>
Nonoperating Revenues (Expenses)				
Investment income (loss)	5,201,940	188,663	194,750	224,102
Interest expense	(6,643)	(3,016)	-	-
Total nonoperating revenues (expenses)	<u>5,195,297</u>	<u>185,647</u>	<u>194,750</u>	<u>224,102</u>
Income (loss) before transfers	3,822,089	(4,052,030)	(349,015)	248,633
Transfers from other funds	-	3,200,000	250,000	-
Change in net position	<u>3,822,089</u>	<u>(852,030)</u>	<u>(99,015)</u>	<u>248,633</u>
Net Position				
Beginning of year, as previously reported	50,861,772	2,765,934	3,799,497	3,686,509
Restatement for change in accounting principle	(739,230)	(91,992)	(76,456)	(40,714)
Beginning of year, as restated	<u>50,122,542</u>	<u>2,673,942</u>	<u>3,723,041</u>	<u>3,645,795</u>
End of year	<u>\$ 53,944,631</u>	<u>\$ 1,821,912</u>	<u>\$ 3,624,026</u>	<u>\$ 3,894,428</u>

Clark County, Nevada
 Nonmajor Enterprise Funds
 Combining Statement of Revenues, Expenses and Changes in Net Position
 For the Fiscal Year Ended June 30, 2025
 (With comparative totals for the fiscal year ended June 30, 2024)

(Continued)

	Totals	
	2025	2024
Operating Revenues		
Charges for services		
Constable fees	\$ 3,955,520	\$ 4,289,618
Building fees and permits	48,249,778	50,143,596
Recreation fees	17,553,866	16,115,256
Other operating revenues	224,251	294,044
Total operating revenues	<u>69,983,415</u>	<u>70,842,514</u>
Operating Expenses		
Salaries and wages	40,536,143	36,015,426
Employee benefits	15,237,969	15,178,827
Services and supplies	17,941,764	18,331,230
Depreciation and amortization	2,397,658	2,591,623
Total operating expenses	<u>76,113,534</u>	<u>72,117,106</u>
Operating income (loss)	<u>(6,130,119)</u>	<u>(1,274,592)</u>
Nonoperating Revenues (Expenses)		
Investment income (loss)	5,809,455	4,667,509
Interest expense	(9,659)	(15,735)
Total nonoperating revenues (expenses)	<u>5,799,796</u>	<u>4,651,774</u>
Income (loss) before transfers	(330,323)	3,377,182
Transfers from other funds	3,450,000	6,450,000
Change in net position	<u>3,119,677</u>	<u>9,827,182</u>
Net Position		
Beginning of year, as previously reported	61,113,712	51,286,530
Restatement for change in accounting principle	(948,392)	-
Beginning of year, as restated	<u>60,165,320</u>	<u>51,286,530</u>
End of year	<u>\$ 63,284,997</u>	<u>\$ 61,113,712</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2025
(With comparative totals for the fiscal year ended June 30, 2024)

	Building	Recreation Activity	Shooting Complex	Constables
Cash Flows From Operating Activities:				
Cash received from customers	\$ 51,220,994	\$ 14,790,417	\$ 2,603,686	\$ 3,955,520
Cash paid for employees and benefits	(36,740,964)	(13,363,250)	(1,638,849)	(1,772,968)
Cash paid for services and supplies	(8,251,823)	(5,745,330)	(1,628,493)	(2,098,402)
Other operating receipts	155,642	-	-	106,140
Net cash provided (used) by operating activities	<u>6,383,849</u>	<u>(4,318,163)</u>	<u>(663,656)</u>	<u>190,290</u>
Cash Flows From Noncapital Financing Activities:				
Transfers from other funds	-	3,200,000	250,000	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>3,200,000</u>	<u>250,000</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities:				
Acquisition, construction, or improvement of capital assets	(5,261,978)	-	-	(469,923)
Cash used for debt service:				
Principal	(394,122)	(68,043)	-	-
Interest	(6,643)	(3,016)	-	-
Net cash provided (used) by capital and related financing activities	<u>(5,662,743)</u>	<u>(71,059)</u>	<u>-</u>	<u>(469,923)</u>
Cash Flows From Investing Activities:				
Interest and investment income (loss)	5,219,751	194,882	197,056	228,106
Net increase (decrease) in cash and cash equivalents	<u>5,940,857</u>	<u>(994,340)</u>	<u>(216,600)</u>	<u>(51,527)</u>
Cash and cash equivalents:				
Beginning of year	<u>92,608,756</u>	<u>3,620,835</u>	<u>3,583,545</u>	<u>3,590,884</u>
End of year:				
Unrestricted	<u>98,549,613</u>	<u>2,626,495</u>	<u>3,366,945</u>	<u>3,539,357</u>
Total cash and cash equivalents at end of year	<u>\$ 98,549,613</u>	<u>\$ 2,626,495</u>	<u>\$ 3,366,945</u>	<u>\$ 3,539,357</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:				
Operating income (loss)	\$ (1,373,208)	\$ (4,237,677)	\$ (543,765)	\$ 24,531
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation and amortization	2,129,796	113,823	11,705	142,334
(Increase) decrease in:				
Accounts receivable	233,036	544	-	37,531
Due from other funds	(88,948)	(336,346)	(170,500)	-
Inventory	-	-	13,417	-
Deferred outflows of resources- pensions	(2,048,666)	-	-	-
Increase (decrease) in:				
Accounts payable	218,805	(6,377)	(12,987)	49
Accrued expenses	740,757	112,333	14,976	22,350
Due to other funds	-	25,917	(5,528)	(15,505)
Current portion of long-term liabilities	165,000	13,000	11,000	(9,000)
Unearned revenue	4,478,163	(32,305)	(180)	-
Deposits and other current liabilities	(1,651,035)	(75)	1,206	-
Compensated absences	273,000	29,000	17,000	(12,000)
Net pension liability	(747,062)	-	-	-
Deferred inflows of resources- pensions	4,054,211	-	-	-
Net cash provided (used) by operating activities	<u>\$ 6,383,849</u>	<u>\$ (4,318,163)</u>	<u>\$ (663,656)</u>	<u>\$ 190,290</u>
Noncash Investing, Capital and Financing Activities				
Capital asset additions with outstanding accounts payable	\$ 2,804,356	\$ -	\$ -	\$ -
Assets acquired under lease and SBITA obligations	-	626,394	-	-

Clark County, Nevada
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2025
(With comparative totals for the fiscal year ended June 30, 2024)

(Continued)

	Totals	
	2025	2024
Cash Flows From Operating Activities:		
Cash received from customers	\$ 72,570,617	\$ 66,191,890
Cash paid for employees and benefits	(53,516,031)	(48,180,977)
Cash paid for services and supplies	(17,724,048)	(18,280,051)
Other operating receipts	261,782	330,575
Net cash provided (used) by operating activities	<u>1,592,320</u>	<u>61,437</u>
Cash Flows From Noncapital Financing Activities:		
Transfers from other funds	3,450,000	6,450,000
Net cash provided (used) by noncapital financing activities	<u>3,450,000</u>	<u>6,450,000</u>
Cash Flows From Capital and Related Financing Activities:		
Acquisition, construction, or improvement of capital assets	(5,731,901)	(3,299,515)
Cash used for debt service:		
Principal	(462,165)	(522,166)
Interest	(9,659)	(15,735)
Net cash provided (used) by capital and related financing activities	<u>(6,203,725)</u>	<u>(3,837,416)</u>
Cash Flows From Investing Activities:		
Interest and investment income (loss)	5,839,795	4,425,542
Net increase (decrease) in cash and cash equivalents	<u>4,678,390</u>	<u>7,099,563</u>
Cash and cash equivalents:		
Beginning of year	<u>103,404,020</u>	<u>96,304,457</u>
End of year:		
Unrestricted	<u>108,082,410</u>	<u>103,404,020</u>
Total cash and cash equivalents at end of year	<u><u>\$108,082,410</u></u>	<u><u>\$103,404,020</u></u>
Reconciliation of operating income (loss) to net cash flows from operating activities:		
Operating income (loss)	\$ (6,130,119)	\$ (1,274,592)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation and amortization	2,397,658	2,591,623
(Increase) decrease in:		
Accounts receivable	271,111	(140,185)
Due from other funds	(595,794)	(2,487)
Inventory	13,417	(229,326)
Deferred outflows of resources- pensions	(2,048,666)	1,597,347
Increase (decrease) in:		
Accounts payable	199,490	254,981
Accrued expenses	890,416	179,540
Due to other funds	4,884	15,684
Current portion of long-term liabilities	180,000	274,798
Unearned revenue	4,445,678	(2,661,115)
Deposits and other current liabilities	(1,649,904)	(1,609,379)
Compensated absences	307,000	267,504
Net pension liability	(747,062)	160,277
Deferred inflows of resources- pensions	4,054,211	636,767
Net cash provided (used) by operating activities	<u>\$ 1,592,320</u>	<u>\$ 61,437</u>
Noncash Investing, Capital and Financing Activities		
Capital asset additions with outstanding accounts payable	\$ 2,804,356	\$ 589,485
Assets acquired under lease and SBITA obligations	626,394	-

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, 2025
(With comparative actual for the fiscal year ended June 30, 2024)

Building	Final Budget	2025 Actual	Variance	2024 Actual
Operating revenues				
Charges for services				
Building fees and permits	\$ 41,261,251	\$ 48,249,778	\$ 6,988,527	\$ 50,143,596
Other operating revenues	150,000	155,642	5,642	198,237
Total operating revenues	<u>41,411,251</u>	<u>48,405,420</u>	<u>6,994,169</u>	<u>50,341,833</u>
Operating expenses				
Salaries and wages	26,788,204	26,182,090	(606,114)	23,708,047
Employee benefits	13,664,315	12,996,114	(668,201)	13,216,914
Services and supplies	17,368,393	8,470,628	(8,897,765)	9,181,709
Depreciation and amortization	941,114	2,129,796	1,188,682	2,296,772
Total operating expenses	<u>58,762,026</u>	<u>49,778,628</u>	<u>(8,983,398)</u>	<u>48,403,442</u>
Operating income (loss)	<u>(17,350,775)</u>	<u>(1,373,208)</u>	<u>15,977,567</u>	<u>1,938,391</u>
Nonoperating revenues (expenses)				
Investment income (loss)	1,274,729	5,201,940	3,927,211	4,374,736
Interest expense	-	(6,643)	(6,643)	(15,406)
Total nonoperating revenues (expenses)	<u>1,274,729</u>	<u>5,195,297</u>	<u>3,920,568</u>	<u>4,359,330</u>
Net income (loss)	<u>\$ (16,076,046)</u>	<u>\$ 3,822,089</u>	<u>\$ 19,898,135</u>	<u>\$ 6,297,721</u>

Kyle Canyon Water District*	Final Budget	2025 Actual	Variance	2024 Actual
Operating revenues				
Charges for services				
Water sales and related water fees	\$ 380,000	\$ 364,948	\$ (15,052)	\$ 366,302
Other operating revenues	-	2,578,947	2,578,947	1,000,000
Total operating revenues	<u>380,000</u>	<u>2,943,895</u>	<u>2,563,895</u>	<u>1,366,302</u>
Operating expenses				
Services and supplies	408,122	257,829	(150,293)	1,233,527
Depreciation and amortization	415,466	406,395	(9,071)	468,432
Total operating expenses	<u>823,588</u>	<u>664,224</u>	<u>(159,364)</u>	<u>1,701,959</u>
Operating income (loss)	<u>(443,588)</u>	<u>2,279,671</u>	<u>2,723,259</u>	<u>(335,657)</u>
Nonoperating revenues (expenses)				
Investment income (loss)	4,038	22,152	18,114	14,346
Consolidated tax	10,346	11,208	862	10,346
Sales and use tax	60,000	57,988	(2,012)	60,563
Total nonoperating revenues (expenses)	<u>74,384</u>	<u>91,348</u>	<u>16,964</u>	<u>85,255</u>
Net income (loss)	<u>\$ (369,204)</u>	<u>\$ 2,371,019</u>	<u>\$ 2,740,223</u>	<u>\$ (250,402)</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, 2025
(With comparative actual for the fiscal year ended June 30, 2024)

Recreation Activity	Final Budget	2025 Actual	Variance	2024 Actual
Operating revenues				
Charges for services				
Recreation fees	\$ 14,810,212	\$ 14,780,706	\$ (29,506)	\$ 13,331,777
Operating expenses				
Salaries and wages	11,600,593	11,790,966	190,373	9,905,406
Employee benefits	1,349,393	1,348,799	(594)	1,157,025
Services and supplies	6,539,782	5,764,795	(774,987)	5,438,428
Depreciation and amortization	45,555	113,823	68,268	181,933
Total operating expenses	19,535,323	19,018,383	(516,940)	16,682,792
Operating income (loss)	(4,725,111)	(4,237,677)	487,434	(3,351,015)
Nonoperating revenues (expenses)				
Investment income (loss)	61,926	188,663	126,737	172,581
Interest expense	-	(3,016)	(3,016)	(329)
Total nonoperating revenues (expenses)	61,926	185,647	123,721	172,252
Income (loss) before transfers	(4,663,185)	(4,052,030)	611,155	(3,178,763)
Transfers from other funds	3,200,000	3,200,000	-	3,200,000
Net income (loss)	\$ (1,463,185)	\$ (852,030)	\$ 611,155	\$ 21,237

Shooting Complex	Final Budget	2025 Actual	Variance	2024 Actual
Operating revenues				
Charges for services				
Recreation fees	\$ 3,695,000	\$ 2,773,160	\$ (921,840)	\$ 2,783,479
Operating expenses				
Salaries and wages	1,329,949	1,355,535	25,586	1,270,188
Employee benefits	342,063	326,290	(15,773)	302,618
Services and supplies	1,880,493	1,623,395	(257,098)	1,626,213
Depreciation and amortization	9,785	11,705	1,920	8,025
Total operating expenses	3,562,290	3,316,925	(245,365)	3,207,044
Operating income (loss)	132,710	(543,765)	(676,475)	(423,565)
Nonoperating revenues (expenses)				
Investment income (loss)	12,927	194,750	181,823	(13,837)
Income (loss) before transfers	145,637	(349,015)	(494,652)	(437,402)
Transfers from other funds	250,000	250,000	-	3,250,000
Net income (loss)	\$ 395,637	\$ (99,015)	\$ (494,652)	\$ 2,812,598

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, 2025
 (With comparative actual for the fiscal year ended June 30, 2024)

Constables	Final Budget	2025 Actual	Variance	2024 Actual
Operating revenues				
Charges for services				
Constable fees	\$ 4,270,000	\$ 3,955,520	\$ (314,480)	\$ 4,289,618
Other operating revenues	-	68,609	68,609	95,807
Total operating revenues	<u>4,270,000</u>	<u>4,024,129</u>	<u>(245,871)</u>	<u>4,385,425</u>
Operating expenses				
Salaries and wages	1,218,982	1,207,552	(11,430)	1,131,785
Employee benefits	674,503	566,766	(107,737)	502,270
Services and supplies	2,546,200	2,082,946	(463,254)	2,084,880
Depreciation and amortization	88,440	142,334	53,894	104,893
Total operating expenses	<u>4,528,125</u>	<u>3,999,598</u>	<u>(528,527)</u>	<u>3,823,828</u>
Operating income (loss)	<u>(258,125)</u>	<u>24,531</u>	<u>282,656</u>	<u>561,597</u>
Nonoperating revenues (expenses)				
Investment income (loss)	48,091	224,102	176,011	134,029
Net income (loss)	<u>\$ (210,034)</u>	<u>\$ 248,633</u>	<u>\$ 458,667</u>	<u>\$ 695,626</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2025
(With comparative actual for the fiscal year ended June 30, 2024)

Building	Final Budget	2025 Actual	Variance	2024 Actual
Cash flows from operating activities:				
Cash received from customers	\$41,261,251	\$51,220,994	\$ 9,959,743	\$45,752,277
Cash paid for employees and benefits	(40,452,519)	(36,740,964)	3,711,555	(34,047,023)
Cash paid for services and supplies	(17,368,393)	(8,251,823)	9,116,570	(8,756,849)
Other operating receipts	150,000	155,642	5,642	198,237
Net cash provided (used) by operating activities	<u>(16,409,661)</u>	<u>6,383,849</u>	<u>22,793,510</u>	<u>3,146,642</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(18,700,514)	(5,261,978)	13,438,536	(3,251,515)
Cash used for debt service:				
Principal	-	(394,122)	(394,122)	(390,224)
Interest	-	(6,643)	(6,643)	(15,406)
Net cash provided (used) by capital and related financing activities	<u>(18,700,514)</u>	<u>(5,662,743)</u>	<u>13,037,771</u>	<u>(3,657,145)</u>
Cash flows from investing activities:				
Interest and investment income (loss)	1,274,729	5,219,751	3,945,022	4,166,565
Net increase (decrease) in cash and cash equivalents	<u>(33,835,446)</u>	<u>5,940,857</u>	<u>39,776,303</u>	<u>3,656,062</u>
Cash and cash equivalents:				
Beginning of year	92,056,944	92,608,756	551,812	88,952,694
End of year	<u>\$58,221,498</u>	<u>\$98,549,613</u>	<u>\$40,328,115</u>	<u>\$92,608,756</u>

Kyle Canyon Water District *	Final Budget	2025 Actual	Variance	2024 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 380,000	\$ 293,424	\$ (86,576)	\$ 358,077
Cash paid for services and supplies	(408,122)	(257,829)	150,293	(1,233,527)
Other operating receipts	-	-	-	1,000,000
Net cash provided (used) by operating activities	<u>(28,122)</u>	<u>35,595</u>	<u>63,717</u>	<u>124,550</u>
Cash flows from noncapital financing activities:				
Cash provided by consolidated taxes	10,346	11,208	862	10,346
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(400,000)	(104,428)	295,572	(189,695)
Advance from LVVWD	353,738	-	(353,738)	-
Cash provided by sales and use taxes	60,000	57,988	(2,012)	60,563
Net cash provided (used) by capital and related financing activities	<u>13,738</u>	<u>(46,440)</u>	<u>(60,178)</u>	<u>(129,132)</u>
Cash flows from investing activities:				
Interest and investment income (loss)	4,038	22,128	18,090	13,826
Net increase (decrease) in cash and cash equivalents	-	22,491	22,491	19,590
Cash and cash equivalents:				
Beginning of year	-	242,671	242,671	223,081
End of year	<u>\$ -</u>	<u>\$ 265,162</u>	<u>\$ 265,162</u>	<u>\$ 242,671</u>

Clark County, Nevada
Nonmajor Enterprise Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2025
(With comparative actual for the fiscal year ended June 30, 2024)

Recreation Activity	Final Budget	2025 Actual	Variance	2024 Actual
Cash flows from operating activities:				
Cash received from customers	\$14,810,212	\$14,790,417	\$ (19,795)	\$13,400,613
Cash paid for employees and benefits	(12,949,986)	(13,363,250)	(413,264)	(11,009,727)
Cash paid for services and supplies	(6,539,782)	(5,745,330)	794,452	(5,522,311)
Net cash provided (used) by operating activities	(4,679,556)	(4,318,163)	361,393	(3,131,425)
Cash flows from noncapital financing activities:				
Transfers from other funds	3,200,000	3,200,000	-	3,200,000
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(344,807)	-	344,807	-
Cash used for debt service:				
Principal	-	(68,043)	(68,043)	(131,942)
Interest	-	(3,016)	(3,016)	(329)
Net cash provided (used) by capital and related financing activities	(344,807)	(71,059)	273,748	(132,271)
Cash flows from investing activities:				
Interest and investment income (loss)	61,926	194,882	132,956	166,145
Net increase (decrease) in cash and cash equivalents	(1,762,437)	(994,340)	768,097	102,449
Cash and cash equivalents:				
Beginning of year	4,604,358	3,620,835	(983,523)	3,518,386
End of year	<u>\$ 2,841,921</u>	<u>\$ 2,626,495</u>	<u>\$ (215,426)</u>	<u>\$ 3,620,835</u>

Shooting Complex	Final Budget	2025 Actual	Variance	2024 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 3,695,000	\$ 2,603,686	\$ (1,091,314)	\$ 2,785,247
Cash paid for employees and benefits	(1,672,012)	(1,638,849)	33,163	(1,543,662)
Cash paid for services and supplies	(1,880,493)	(1,628,493)	252,000	(1,924,079)
Net cash provided (used) by operating activities	142,495	(663,656)	(806,151)	(682,494)
Cash flows from noncapital financing activities:				
Transfers from other funds	250,000	250,000	-	3,250,000
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	(3,250,000)	-	3,250,000	(48,000)
Cash flows from investing activities:				
Interest and investment income (loss)	12,927	197,056	184,129	(29,535)
Net increase (decrease) in cash and cash equivalents	(2,844,578)	(216,600)	2,627,978	2,489,971
Cash and cash equivalents:				
Beginning of year	4,046,790	3,583,545	(463,245)	1,093,574
End of year	<u>\$ 1,202,212</u>	<u>\$ 3,366,945</u>	<u>\$ 2,164,733</u>	<u>\$ 3,583,545</u>

Clark County, Nevada
 Nonmajor Enterprise Funds
 Schedule of Cash Flows - Budget and Actual
 For the Fiscal Year Ended June 30, 2025
 (With comparative actual for the fiscal year ended June 30, 2024)

Constables	Final Budget	2025 Actual	Variance	2024 Actual
Cash flows from operating activities:				
Cash received from customers	\$ 4,270,000	\$ 3,955,520	\$ (314,480)	\$ 4,253,753
Cash paid for employees and benefits	(1,893,485)	(1,772,968)	120,517	(1,580,565)
Cash paid for services and supplies	(2,546,200)	(2,098,402)	447,798	(2,076,812)
Other operating receipts	-	106,140	106,140	132,338
Net cash provided (used) by operating activities	<u>(169,685)</u>	<u>190,290</u>	<u>359,975</u>	<u>728,714</u>
Cash flows from capital and related financing activities:				
Acquisition, construction, or improvement of capital assets	<u>(448,000)</u>	<u>(469,923)</u>	<u>(21,923)</u>	<u>-</u>
Net cash provided (used) by capital and related financing activities	<u>(448,000)</u>	<u>(469,923)</u>	<u>(21,923)</u>	<u>-</u>
Cash flows from investing activities:				
Interest and investment income (loss)	<u>48,091</u>	<u>228,106</u>	<u>180,015</u>	<u>122,367</u>
Net increase (decrease) in cash and cash equivalents	<u>(569,594)</u>	<u>(51,527)</u>	<u>518,067</u>	<u>851,081</u>
Cash and cash equivalents:				
Beginning of year	<u>3,666,744</u>	<u>3,590,884</u>	<u>(75,860)</u>	<u>2,739,803</u>
End of year	<u>\$ 3,097,150</u>	<u>\$ 3,539,357</u>	<u>\$ 442,207</u>	<u>\$ 3,590,884</u>