

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2011	
	ACTUAL PRIOR YEAR ENDING 06/30/09	ESTIMATED CURRENT YEAR ENDING 06/30/10	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
License and permits				
Intergovernmental Revenue				
Federal Grants				
Other				
Charges for Service				
Water Fees	42,714,809	46,547,000	47,910,000	47,910,000
Connection Fees	1,339,010	950,000	585,000	585,000
Other Fees	1,623,210	1,472,000	1,365,000	1,365,000
Fines & Forfeits	1,306,913	1,200,000	1,211,000	1,236,000
Other Miscellaneous	596,188	518,000	520,000	520,000
Total Operating Revenue	47,580,130	50,687,000	51,591,000	51,616,000
OPERATING EXPENSE				
Salaries and Wages	6,874,919	6,941,500	7,741,340	7,698,320
Employee Benefits	2,507,691	2,677,466	2,770,980	2,750,950
Services and Supplies				
Water Purchases	13,461,799	14,369,400	14,860,480	16,254,180
Connection Charge				
Pumping				
Other	4,753,351	5,181,700	6,492,940	6,488,610
Capital Outlay				
Depreciation/amortization	5,259,998	5,400,000	5,670,000	5,670,000
Total Operating Expense	32,857,758	34,570,066	37,535,740	38,862,060
Operating Income or (Loss)	14,722,372	16,116,934	14,055,260	12,753,940
NONOPERATING REVENUES				
Interest earnings				
Disposition of Assets				
Contribution from private sources				
Contribution from developers	6,081,623			
Total Nonoperating Revenues	6,081,623			
NONOPERATING EXPENSES				
Interest expense	1,442,783	1,583,100	1,175,050	1,175,050
Contributions to others				
Intergovernmental administrative charges	216,000			
Debt issuance costs	135,940			
Total Nonoperating Expenses	1,794,723	1,583,100	1,175,050	1,175,050
Net Income (Loss) before Operating Transfers	19,009,272	14,533,834	12,880,210	11,578,890
Operating Transfers (Schedule T)				
In	4,617,421	443,200	450,260	450,260
Out	22,428,049	29,594,800	22,400,000	22,400,000
Net Operating Transfers	(17,810,628)	(29,151,600)	(21,949,740)	(21,949,740)
NET INCOME (LOSS)	1,198,644	(14,617,766)	(9,069,530)	(10,370,850)

CITY OF NORTH LAS VEGAS

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND - WATER UTILITY

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2011	
	ACTUAL PRIOR YEAR ENDING 06/30/09	ESTIMATED CURRENT YEAR ENDING 06/30/10	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	47,978,389	50,169,000	51,071,000	51,096,000
Cash received from interfund services				
Other operating cash receipts	(41,062)	518,000	520,000	520,000
Governmental administrative charges	(216,000)			
Cash paid to employees for services	(9,164,904)	(9,618,966)	(10,512,320)	(10,449,270)
Cash paid to suppliers	(18,444,087)	(19,551,100)	(21,353,420)	(22,742,790)
Cash paid in lieu of taxes				
a. Net cash provided by (or used for) operating activities	20,112,336	21,516,934	19,725,260	18,423,940
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Net Operating Transfers In	4,617,421	443,200	450,260	450,260
Net Operating Transfers (Out)	(22,428,049)	(29,594,800)	(22,400,000)	(22,400,000)
b. Net cash used by non-capital financing activities	(17,810,628)	(29,151,600)	(21,949,740)	(21,949,740)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Interest paid on obligations	(1,398,762)	(1,583,100)	(1,175,050)	(1,175,050)
Principal payments on bond obligations	(3,047,400)	(3,372,200)	(3,646,000)	(3,646,000)
Issuance of bond obligations	2,048,823			
Premiums, discounts, costs of issuance				
Loan to WRF				
Acquisition and construction of capital assets	(880,507)	(4,289,056)	(1,454,040)	(1,454,040)
c. Net cash used for capital and related financing activities	(3,277,846)	(9,244,356)	(6,275,090)	(6,275,090)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends earned on investments				
d. Net cash provided by investing activities				
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(976,138)	(16,879,022)	(8,499,570)	(9,800,890)
CASH AND CASH EQUIVALENTS AT JULY 1	52,224,760	51,248,622	34,369,600	34,369,600
CASH AND CASH EQUIVALENTS AT JUNE 30	51,248,622	34,369,600	25,870,030	24,568,710

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND - WATER UTILITY

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/09	ESTIMATED CURRENT YEAR ENDING 06/30/10	BUDGET YEAR ENDING 06/30/2011		
			TENTATIVE APPROVED		FINAL APPROVED
OPERATING REVENUE					
License and permits					
Intergovernmental Revenue					
Federal Grants		4,625,000	2,000,000		2,000,000
State Grants					
Sales Tax		1,500,000	1,800,000		1,800,000
Charges for Service					
Sewer Fees	30,773,659	33,090,000	33,171,670		33,171,670
Connection Fees	5,069,329	1,305,000	858,000		858,000
Other Fees	192,974	197,000	188,000		188,000
Fines & Forfeits	726,656	720,000	741,600		741,600
Other Miscellaneous	585,202	419,900	367,000		367,000
Total Operating Revenue	37,347,820	41,856,900	39,126,270		39,126,270
OPERATING EXPENSE					
Salaries and Wages	3,432,085	3,452,500	5,645,560		5,630,350
Employee Benefits	1,279,507	1,350,211	2,208,850		2,198,780
Services and Supplies					
Sewage Treatment	12,880,861	13,900,900	14,317,930		16,078,210
Pumping					
Other	1,764,586	2,159,800	3,504,560		3,513,600
Capital Outlay					
Depreciation/amortization	3,144,490	2,800,000	3,013,300		3,013,300
Total Operating Expense	22,501,529	23,663,411	28,690,200		30,434,240
Operating Income or (Loss)	14,846,291	18,193,489	10,436,070		8,692,030
NONOPERATING REVENUES					
Interest earnings	5,671,124	1,200,000			
Contribution from developers	6,288,159				
Total Nonoperating Revenues	11,959,283	1,200,000			
NONOPERATING EXPENSES					
Interest expense	6,613,516	6,651,300	15,112,950		15,112,950
Contributions to others					
Intergovernmental administrative charges	144,000				
Debt issuance costs	(77,345)	1,430,000			
Total Nonoperating Expenses	6,680,171	8,081,300	15,112,950		15,112,950
Net Income (Loss) before Operating Transfers	20,125,403	11,312,189	(4,676,880)		(6,420,920)
Operating Transfers (Schedule T)					
In	6,920,962				
Out	20,182,798	12,905,200	9,600,000		9,600,000
Net Operating Transfers	(13,261,836)	(12,905,200)	(9,600,000)		(9,600,000)
NET INCOME (LOSS)	6,863,567	(1,593,011)	(14,276,880)		(16,020,920)

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND - WASTEWATER UTILITY

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/09	ESTIMATED CURRENT YEAR ENDING 06/30/10	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/2011 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	37,322,432	35,312,000	34,959,270	34,959,270
Cash received from interfund services	405,202			
Other operating cash receipts	(10,010)	419,900	367,000	367,000
Governmental administrative charges	(144,000)			
Cash paid to employees for services	(4,606,548)	(4,802,711)	(7,854,410)	(7,829,130)
Cash paid to suppliers	(27,598,458)	(16,060,700)	(17,822,490)	(19,591,810)
Cash paid in lieu of taxes				
a. Net cash provided by (or used for) operating activities	5,368,618	14,868,489	9,649,370	7,905,330
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Net Operating Transfers In	6,920,962			
Net Operating Transfers (Out)	(20,182,798)	(12,905,200)	(9,600,000)	(9,600,000)
b. Net cash used by non-capital financing activities	(13,261,836)	(12,905,200)	(9,600,000)	(9,600,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Interest paid on obligations	(6,748,017)	(6,651,300)	(15,112,950)	(15,112,950)
Proceeds from bond issues		145,000,000		
Principal payments on bond obligations	(301,600)	(2,684,900)	(2,799,000)	(2,799,000)
Issuance of bond obligations				
Federal Grants for Capital		4,625,000	2,000,000	2,000,000
Sales Tax for Infrastructure		1,500,000	1,800,000	1,800,000
Premiums, discounts, costs of issuance				
Loan from Water fund				
Acquisition and construction of capital assets	(43,496,184)	(172,601,023)	(86,253,360)	(86,253,360)
c. Net cash used for capital and related financing activities	(50,545,801)	(30,812,223)	(100,365,310)	(100,365,310)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends earned on investments	5,671,124	1,200,000		
d. Net cash provided by investing activities	5,671,124	1,200,000		
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(52,767,895)	(27,648,934)	(100,315,940)	(102,059,980)
CASH AND CASH EQUIVALENTS AT JULY 1	190,854,147	138,086,252	110,437,318	110,437,318
CASH AND CASH EQUIVALENTS AT JUNE 30	138,086,252	110,437,318	10,121,378	8,377,338

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND - WASTEWATER UTILITY

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2011	
	ACTUAL PRIOR YEAR ENDING 06/30/09	ESTIMATED CURRENT YEAR ENDING 06/30/10	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Golf Course Charges	904,564	464,500	464,500	464,500
Other Charges	520,997			
Total Operating Revenue	1,425,561	464,500	464,500	464,500
OPERATING EXPENSE				
Salaries and Wages	261,541	368,000	333,640	333,640
Employee Benefits	70,136	117,350	97,100	96,700
Services and Supplies	1,371,281	561,450	575,630	575,630
Capital Outlay				
Depreciation/amortization	103,110	227,000	230,100	230,100
Total Operating Expense	1,806,068	1,273,800	1,236,470	1,236,070
Operating Income or (Loss)	(380,507)	(809,300)	(771,970)	(771,570)
NONOPERATING REVENUES				
Reserves for Capital Replacement		100,000		
Contribution of Fixed Assets	6,632,520			
Total Nonoperating Revenues	6,632,520	100,000		
NONOPERATING EXPENSES				
Interest expense				
Total Nonoperating Expenses				
Net Income (Loss) before Operating Transfers	6,252,013	(709,300)	(771,970)	(771,570)
Operating Transfers (Schedule T)				
In	157,549	375,000	375,000	375,000
Out				
Net Operating Transfers	157,549	375,000	375,000	375,000
NET INCOME (LOSS)	6,409,562	(334,300)	(396,970)	(396,570)

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND - GOLF COURSE FUNDS

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2011	
	ACTUAL PRIOR YEAR ENDING 06/30/09	ESTIMATED CURRENT YEAR ENDING 06/30/10	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	1,425,562	464,500	464,500	464,500
Other operating cash receipts				
Cash paid to employees for services	(361,148)	(485,350)	(430,740)	(430,340)
Cash paid to suppliers	(1,386,032)	(561,450)	(575,630)	(575,630)
Cash paid in lieu of taxes				
a. Net cash provided by (or used for) operating activities	(321,618)	(582,300)	(541,870)	(541,470)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating Transfers In	157,549	375,000	200,000	375,000
Operating Transfers Out				
b. Net cash used by non-capital financing activities	157,549	375,000	200,000	375,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Interest paid on obligations				
Proceeds for Capital Replacement		100,000		
Proceeds from Bonds				
Proceeds from disposition of assets				
Acquisition and construction of capital assets		(136,000)	(136,000)	(136,000)
c. Net cash used for capital and related financing activities		(36,000)	(136,000)	(136,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends earned on investments				
d. Net cash provided by investing activities				
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(164,069)	(243,300)	(477,870)	(302,470)
CASH AND CASH EQUIVALENTS AT JULY 1	1,412,507	1,248,438	830,138	1,005,138
CASH AND CASH EQUIVALENTS AT JUNE 30	1,248,438	1,005,138	352,268	702,668

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND - GOLF COURSE FUNDS

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2011	
	ACTUAL PRIOR YEAR ENDING 06/30/09	ESTIMATED CURRENT YEAR ENDING 06/30/10	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Refunds & Reimbursements	13,117,960	13,910,000	10,110,000	9,858,060
Total Operating Revenue	13,117,960	13,910,000	10,110,000	9,858,060
OPERATING EXPENSE				
Salaries and Wages	3,892,165	7,732,417	2,180,160	2,180,160
Employee Benefits	1,910,350	2,182,183	2,187,000	2,180,930
Services and Supplies	4,550,696	6,182,209	10,375,090	10,375,090
Capital Outlay				
Depreciation/amortization				
Total Operating Expense	10,353,211	16,096,809	14,742,250	14,736,180
Operating Income or (Loss)	2,764,749	(2,186,809)	(4,632,250)	(4,878,120)
NONOPERATING REVENUES				
Total Nonoperating Revenues				
NONOPERATING EXPENSES				
Interest expense				
Total Nonoperating Expenses				
Net Income (Loss) before Operating Transfers	2,764,749	(2,186,809)	(4,632,250)	(4,878,120)
Operating Transfers (Schedule T)				
In	12,000,000	2,750,000		
Out	12,000,000	7,303,200		
Net Operating Transfers		(4,553,200)		
NET INCOME (LOSS)	2,764,749	(6,740,009)	(4,632,250)	(4,878,120)

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND - SELF INSURANCE RESERVE FUND

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2011	
	ACTUAL PRIOR YEAR ENDING 06/30/09	ESTIMATED CURRENT YEAR ENDING 06/30/10	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from quasi-external operating transactions with other funds	13,151,650	13,910,000	10,110,000	9,858,060
Other operating cash receipts				
Cash paid to employees for services	(4,077,802)	(9,914,600)	(4,367,160)	(4,361,090)
Cash paid to suppliers	(4,107,894)	(6,182,209)	(10,375,090)	(10,375,090)
Cash paid in lieu of taxes				
a. Net cash provided by (or used for) operating activities	4,965,954	(2,186,809)	(4,632,250)	(4,878,120)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating Transfers In		2,750,000		
Operating Transfers Out		(7,303,200)		
b. Net cash used by non-capital financing activities		(4,553,200)		
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Interest paid on obligations				
Principal payments on bond obligations				
Proceeds from Bonds				
Proceeds from disposition of assets				
Acquisition and construction of capital assets				
c. Net cash used for capital and related financing activities				
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends earned on investments				
d. Net cash provided by investing activities				
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,965,954	(6,740,009)	(4,632,250)	(4,878,120)
CASH AND CASH EQUIVALENTS AT JULY 1	20,167,086	25,133,040	18,393,031	18,393,031
CASH AND CASH EQUIVALENTS AT JUNE 30	25,133,040	18,393,031	13,760,781	13,514,911

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND - SELF INSURANCE RESERVE FUND

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2011	
	ACTUAL PRIOR YEAR ENDING 06/30/09	ESTIMATED CURRENT YEAR ENDING 06/30/10	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Refunds & Reimbursements	6,276,280	6,523,191	6,306,610	6,158,290
Miscellaneous Other				
Total Operating Revenue	6,276,280	6,523,191	6,306,610	6,158,290
OPERATING EXPENSE				
Salaries and Wages	1,496,041	1,495,000	1,389,240	1,361,900
Employee Benefits	564,209	559,000	493,630	494,370
Services and Supplies	3,412,645	3,363,200	3,273,740	3,152,020
Capital Outlay				
Depreciation/amortization	1,252,522	1,200,000	1,150,000	1,000,000
Total Operating Expense	6,725,417	6,617,200	6,306,610	6,008,290
Operating Income or (Loss)	(449,137)	(94,009)		150,000
NONOPERATING REVENUES				
Interest earnings				
Property taxes				
Proceeds from disposition of assets		100,891		
Contributions In				
Total Nonoperating Revenues		100,891		
NONOPERATING EXPENSES				
Interest expense				
Loss from disposition of asset				
Total Nonoperating Expenses				
Net Income (Loss) before Operating Transfers	(449,137)	6,882		150,000
Operating Transfers (Schedule T)				
In				
Out	345,000			
Net Operating Transfers	(345,000)			
NET INCOME (LOSS)	(794,137)	6,882		150,000

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND - MOTOR EQUIPMENT FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2011	
	ACTUAL PRIOR YEAR ENDING 06/30/09	ESTIMATED CURRENT YEAR ENDING 06/30/10	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from quasi-external operating transactions with other funds	6,276,280	6,523,191	6,306,610	6,158,290
Cash paid to employees for services	(2,019,820)	(2,054,000)	(1,882,870)	(1,856,270)
Cash paid to suppliers	(3,540,929)	(3,363,200)	(3,273,740)	(3,152,020)
Cash paid in lieu of taxes				
a. Net cash provided by (or used for) operating activities	715,531	1,105,991	1,150,000	1,150,000
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating Transfers In				
Operating Transfers Out	(345,000)			
b. Net cash used by non-capital financing activities	(345,000)			
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Interest paid on obligations				
Principal payments on bond obligations				
Proceeds from Bonds				
Proceeds from disposition of assets				
Acquisition and construction of capital assets	(429,564)	(722,219)	(150,000)	(150,000)
c. Net cash used for capital and related financing activities	(429,564)	(722,219)	(150,000)	(150,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends earned on investments				
d. Net cash provided by investing activities				
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(59,033)	383,772	1,000,000	1,000,000
CASH AND CASH EQUIVALENTS AT JULY 1	2,332,010	2,272,977	2,656,749	2,656,749
CASH AND CASH EQUIVALENTS AT JUNE 30	2,272,977	2,656,749	3,656,749	3,656,749

CITY OF NORTH LAS VEGAS
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SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND - MOTOR EQUIPMENT FUND