INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

Insurance Funds – to account for self-insurance activities. Such costs are billed to the user departments and include depreciation on equipment.

Employee Benefits Fund – to account for the payment of sick and annual leave of terminated employees. Departments are billed for their estimated portion of the employees' severance amount.

Other Post-Employment Benefits Reserve Fund – to account for cash held in reserve on behalf of the respective entities to offset the liability for post-employment benefits.

Clark County Investment Pool Fund – to account for the costs associated with managing the County's investment portfolio. Such costs are billed to the funds participating in the investment pool and include depreciation on equipment.

Regional Justice Center Maintenance and Operations – to account for the costs associated with maintenance and operations of the Regional Justice Center. Such costs are billed to user departments and include depreciation on equipment.

County Automotive Fund – to account for the costs of acquiring vehicles and for operating a maintenance facility for automotive equipment used by County departments. Such costs are billed to the user departments and include depreciation on machinery and equipment.

Construction Management Fund – to account for costs associated with the administration of land acquisition as well as the design and development of County facilities. Such costs are billed to user departments and include depreciation on equipment.

Central Services Fund – to account for the cost of operating a central facility for providing printing and mailing services to County departments. Such costs are billed to the user departments and include depreciation on equipment.

Enterprise Resource Planning Fund – to account for expenditures associated with the acquisition and implementation of an enterprise resource planning system including vendor costs, staff costs, and future hardware and software purchases.

Clark County, Nevada
Internal Service Funds
Combining Statement of Net Assets
June 30, 2011
(With comparative totals for June 30, 2010)

	Self-Funded Group Insurance	Clark County Worker's Compensation	Employee Benefits	Other Post-Employment Benefits Reserve	LVMPD Self-Funded Insurance	LVMPD Self-Funded Industrial Insurance
ASSETS						
Current Assets:						
Cash and cash equivalents:						
In custody of the County Treasurer	$ 31,392,060	$ 84,468,526	$ 10,490,123	$ 162,711,002	$ 14,938,467	$ 55,775,342
In custody of other officials	-	-	-	-	10,000	4,092,000
Loaned securities	4,027,300	10,836,502	1,345,782	20,874,261	1,916,462	7,155,441
Accounts receivable	-	416,449	-	-	98,054	237,773
Interest receivable	92,449	248,763	30,895	479,190	43,994	164,259
Due from other funds	9,874,045	4,578,288	4,500,000	52,777,365	-	-
Due from other governmental units	218,151	-	-	226,537	-	-
Inventories	-	-	-	-	-	-
Prepaid items and other current assets	-	479,008	-	-	-	-
Total Current Assets	45,604,005	101,027,536	16,366,800	237,068,355	17,006,977	67,424,815
Noncurrent Assets:						
Deferred charges and other assets	-	-	-	26,436,073	-	-
Capital Assets:						
Property and equipment	-	1,097,733	-	-	6,602	-
Accumulated depreciation	-	(313,262)	-	-	(6,602)	-
Total Capital Assets	-	784,471	-	-	-	-
Total Noncurrent Assets	-	784,471	-	26,436,073	-	-
Total Assets	45,604,005	101,812,007	16,366,800	263,504,428	17,006,977	67,424,815
LIABILITIES						
Current Liabilities:						
Accounts payable	22,864,699	60,021,264	-	-	12,444,036	54,113,290
Accrued expenses	935	143,847	343,486	202,215,989	-	-
Due to other funds	-	46,228	-	-	11,755	-
Loaned securities	4,205,414	11,315,763	1,405,302	21,797,457	2,001,221	7,471,902
Deposits and other current liabilities	1,067	-	333,042	-	-	-
Total Current Liabilities	27,072,115	71,527,102	2,081,830	224,013,446	14,457,012	61,585,192
NET ASSETS						
Invested in capital assets	-	784,471	-	-	-	-
Unrestricted	18,531,890	29,500,434	14,284,970	39,490,982	2,549,965	5,839,623
Total Net Assets	$ 18,531,890	$ 30,284,905	$ 14,284,970	$ 39,490,982	$ 2,549,965	$ 5,839,623

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Net Assets
June 30, 2011
(With comparative totals for June 30, 2010)
(Continued)

	County Liability Insurance	County Liability Insurance Pool	Clark County Investment Pool	Regional Justice Center Maintenance and Operations	County Automotive	Construction Management
ASSETS						
Current Assets:						
Cash and cash equivalents:						
In custody of the County Treasurer	$ 21,524,513	$ 11,017,573	$ 1,504,670	$ 6,967,518	$ 14,139,270	$ 636,135
In custody of other officials	-	-	-	-	-	-
Loaned securities	2,761,389	1,413,449	193,035	893,866	1,813,933	81,610
Accounts receivable	-	1,543	-	791	32,729	-
Interest receivable	63,390	32,448	4,431	20,520	41,641	1,874
Due from other funds	16	4,232	12,489	-	1,357,585	2,578,945
Due from other governmental units	-	-	40	529,954	-	219
Inventories	-	-	-	-	408,990	-
Prepaid items and other current assets	-	753,953	-	-	-	-
Total Current Assets	24,349,308	13,223,198	1,714,665	8,412,649	17,794,148	3,298,783
Noncurrent Assets:						
Deferred charges and other assets	-	-	-	-	-	-
Capital Assets:						
Property and equipment	154,558	-	-	22,459	9,672,904	138,171
Accumulated depreciation	(154,558)	-	-	(6,424)	(9,094,338)	(129,380)
Total Capital Assets	-	-	-	16,035	578,566	8,791
Total Noncurrent Assets	-	-	-	16,035	578,566	8,791
Total Assets	24,349,308	13,223,198	1,714,665	8,428,684	18,372,714	3,307,574
LIABILITIES						
Current Liabilities:						
Accounts payable	5,668,054	10,322,106	268,152	268,993	509,633	67,615
Accrued expenses	308,768	-	71,205	598,841	462,169	560,513
Due to other funds	69,342	-	38,523	583,425	408,348	223,436
Loaned securities	2,883,515	1,475,961	201,572	933,399	1,894,157	85,219
Deposits and other current liabilities	-	-	-	20	-	2,500
Total Current Liabilities	8,929,679	11,798,067	579,452	2,384,678	3,274,307	939,283
NET ASSETS						
Invested in capital assets	-	-	-	16,034	578,565	8,792
Unrestricted	15,419,629	1,425,131	1,135,213	6,027,972	14,519,842	2,359,499
Total Net Assets	$ 15,419,629	$ 1,425,131	$ 1,135,213	$ 6,044,006	$ 15,098,407	$ 2,368,291

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Net Assets
June 30, 2011
(With comparative totals for June 30, 2010)
(Continued)

	Central Services	Enterprise Resource Planning	Information Technology	Totals 2011	Totals 2010
ASSETS					
Current Assets:					
Cash and cash equivalents:					
In custody of the County Treasurer	$ 685,134	$ 43,783,782	$ -	$ 460,034,115	$ 408,763,083
In custody of other officials	-	-	-	4,102,000	4,102,000
Loaned securities	87,897	5,617,039	-	59,017,966	2,661,632
Accounts receivable	3,302	479,767	-	1,270,408	1,413,219
Interest receivable	2,018	128,944	-	1,354,816	1,926,543
Due from other funds	-	-	-	75,682,965	66,419,978
Due from other governmental units	-	-	-	974,901	986,584
Inventories	-	-	-	408,990	374,985
Prepaid items and other current assets	-	-	-	1,232,961	1,214,965
Total Current Assets	778,351	50,009,532	-	604,079,122	487,862,989
Noncurrent Assets:					
Deferred charges and other assets	-	5,124,503	-	31,560,576	16,304,427
Capital Assets:					
Property and equipment	1,241,318	3,708,185	-	16,041,930	17,682,133
Accumulated depreciation	(1,140,071)	(3,121,951)	-	(13,966,586)	(15,015,349)
Total Capital Assets	101,247	586,234	-	2,075,344	2,666,784
Total Noncurrent Assets	101,247	5,710,737	-	33,635,920	18,971,211
Total Assets	879,598	55,720,269	-	637,715,042	506,834,200
LIABILITIES					
Current Liabilities:					
Accounts payable	186,158	1,009,445	-	167,743,445	165,470,538
Accrued expenses	244,033	5,349,299	-	210,299,085	144,681,076
Due to other funds	357,585	1,556,344	-	3,294,986	1,318,478
Loaned securities	91,783	5,865,461	-	61,628,126	5,146,991
Deposits and other current liabilities	39	-	-	336,668	115,020
Total Current Liabilities	879,598	13,780,549	-	443,302,310	316,732,103
NET ASSETS					
Invested in capital assets	101,247	586,233	-	2,075,342	2,666,784
Unrestricted	(101,247)	41,353,487	-	192,337,390	187,435,313
Total Net Assets	$ -	$ 41,939,720	$ -	$ 194,412,732	$ 190,102,097

Clark County, Nevada
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Assets
For the fiscal year ended June 30, 2011
(With comparative totals for the fiscal year ended June 30, 2010)

	Self-Funded Group Insurance	Clark County Worker's Compensation	Employee Benefits	Other Post-Employment Benefits Reserve	LVMPD Self-Funded Insurance	LVMPD Self-Funded Industrial Insurance
Operating revenues:						
Charges for services:						
Insurance	$ 74,104,355	$ 10,373,669	$ 528,313	$ 63,154,270	$ -	$ 6,035,782
Parking fees	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other operating revenues	2,133,858	526,790	-	-	161,293	1,176,978
Total operating revenues	76,238,213	10,900,459	528,313	63,154,270	161,293	7,212,760
Operating expenses:						
Salaries and wages	-	2,480,024	1,129,014	-	-	-
Employee benefits	-	212,498	47,302	63,214,332	-	-
Services and supplies	80,891,537	12,923,248	3,021,906	-	5,743,580	13,754,626
Depreciation	-	48,033	-	-	-	-
Total operating expenses	80,891,537	15,663,803	4,198,222	63,214,332	5,743,580	13,754,626
Operating income (loss)	(4,653,324)	(4,763,344)	(3,669,909)	(60,062)	(5,582,287)	(6,541,866)
Nonoperating revenues (expenses):						
Interest income	476,360	1,088,466	176,753	1,769,026	172,701	701,681
Interest expense	(638)	(1,630)	(200)	(2,271)	(312)	(959)
Gain (loss) on sale or disposition of property and equipment	-	-	-	-	-	-
Other nonoperating revenues (expenses)	67,719	-	-	-	-	-
Total nonoperating revenues (expenses)	543,441	1,086,836	176,553	1,766,755	172,389	700,722
Income (loss) before transfers	(4,109,883)	(3,676,508)	(3,493,356)	1,706,693	(5,409,898)	(5,841,144)
Transfers from other funds	-	-	4,500,000	-	2,000,000	11,680,767
Transfers to other funds	-	-	-	-	-	-
Changes in net assets	(4,109,883)	(3,676,508)	1,006,644	1,706,693	(3,409,898)	5,839,623
Net assets:						
Beginning of year	22,641,773	33,961,413	13,278,326	37,784,289	5,959,863	-
End of year	$ 18,531,890	$ 30,284,905	$ 14,284,970	$ 39,490,982	$ 2,549,965	$ 5,839,623

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Assets
For the fiscal year ended June 30, 2011
(With comparative totals for the fiscal year ended June 30, 2010)
(Continued)

	County Liability Insurance	County Liability Insurance Pool	Clark County Investment Pool	Regional Justice Center Maintenance and Operations	County Automotive	Construction Management
Operating revenues:						
Charges for services:						
Insurance	$ 2,172,442	$ 4,649,030	$ -	$ -	$ -	$ -
Parking fees	-	-	-	174,635	-	-
Other	-	-	1,254,409	8,295,499	10,720,135	1,651,310
Other operating revenues	-	179,176	40	2,115,439	68,120	1,443
Total operating revenues	2,172,442	4,828,206	1,254,449	10,585,573	10,788,255	1,652,753
Operating expenses:						
Salaries and wages	670,605	-	354,889	3,331,379	2,212,594	2,594,958
Employee benefits	287,601	-	159,162	1,717,242	1,139,593	1,066,185
Services and supplies	841,374	3,536,176	847,790	4,500,623	7,288,961	674,932
Depreciation	-	-	-	2,692	72,751	15,269
Total operating expenses	1,799,580	3,536,176	1,361,841	9,551,936	10,713,899	4,351,344
Operating income (loss)	372,862	1,292,030	(107,392)	1,033,637	74,356	(2,698,591)
Nonoperating revenues (expenses):						
Interest income	278,851	133,290	18,983	79,036	173,848	(6,889)
Interest expense	(399)	(189)	(28)	(101)	(248)	(30)
Gain (loss) on sale or disposition of property and equipment	-	-	-	-	207,555	-
Other nonoperating revenues (expenses)	-	-	-	-	-	-
Total nonoperating revenues (expenses)	278,452	133,101	18,955	78,935	381,155	(6,919)
Income (loss) before transfers	651,314	1,425,131	(88,437)	1,112,572	455,511	(2,705,510)
Transfers from other funds	-	-	54,719	-	1,357,585	2,500,000
Transfers to other funds	-	-	-	-	-	-
Changes in net assets	651,314	1,425,131	(33,718)	1,112,572	1,813,096	(205,510)
Net assets:						
Beginning of year	14,768,315	-	1,168,931	4,931,434	13,285,311	2,573,801
End of year	$ 15,419,629	$ 1,425,131	$ 1,135,213	$ 6,044,006	$ 15,098,407	$ 2,368,291

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Assets
For the fiscal year ended June 30, 2011
(With comparative totals for the fiscal year ended June 30, 2010)

	Central Services	Enterprise Resource Planning	Information Technology	Totals 2011	Totals 2010
Operating revenues:					
Charges for services:					
Insurance	$ -	$ -	$ -	$ 161,017,861	$ 152,199,806
Parking fees	-	-	-	174,635	183,433
Other	5,921,854	53,017,722	-	80,860,929	52,192,420
Other operating revenues	3,455	2,045,296	-	8,411,888	6,201,886
Total operating revenues	5,925,309	55,063,018	-	250,465,313	210,777,545
Operating expenses:					
Salaries and wages	1,063,317	19,626,783	-	33,463,563	21,482,619
Employee benefits	416,661	7,355,796	-	75,616,372	57,946,338
Services and supplies	4,547,516	25,525,068	-	164,097,337	159,110,227
Depreciation	156,098	426,592	-	721,435	912,123
Total operating expenses	6,183,592	52,934,239	-	273,898,707	239,451,307
Operating income (loss)	(258,283)	2,128,779	-	(23,433,394)	(28,673,762)
Nonoperating revenues (expenses):					
Interest income	12,848	666,128	-	5,741,082	11,747,123
Interest expense	(7)	(801)	-	(7,813)	(45,499)
Gain (loss) on sale or disposition of property and equipment	-	-	-	207,555	443,842
Other nonoperating revenues (expenses)	-	-	-	67,719	317,401
Total nonoperating revenues (expenses)	12,841	665,327	-	6,008,543	12,462,867
Income (loss) before transfers	(245,442)	2,794,106	-	(17,424,851)	(16,210,895)
Transfers from other funds	-	265,234	-	22,358,305	15,533,264
Transfers to other funds	(357,585)	-	(265,234)	(622,819)	(1,533,264)
Changes in net assets	(603,027)	3,059,340	(265,234)	4,310,635	(2,210,895)
Net assets:					
Beginning of year	603,027	38,880,380	265,234	190,102,097	192,312,992
End of year	$ -	$ 41,939,720	$ -	$ 194,412,732	$ 190,102,097

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2011
(With comparative totals for the fiscal year ended June 30, 2010)

	Self-Funded Group Insurance	Clark County Workers' Compensation	Employee Benefits	Other Post-Employment Benefits Reserve	LVMPD Self-Funded Insurance	LVMPD Self-Funded Industrial Insurance
Cash flows from operating activities:						
Cash received from customers	$ 76,114,317	$ 9,848,763	$ (3,751,145)	$ 45,030,990	$ 69,807	$ 6,237,709
Cash paid for employees and benefits	916	(2,695,065)	(1,176,315)	-	-	-
Cash paid for services and supplies	(79,218,346)	(12,867,893)	(3,021,906)	-	(5,644,788)	(13,754,667)
Other operating receipts	2,133,858	526,790	-	-	161,293	1,176,978
Net cash provided (used) by operating activities	(969,255)	(5,187,405)	(7,949,366)	45,030,990	(5,413,688)	(6,339,980)
Cash flows from noncapital financing activities:						
Transfers from other funds	-	-	4,500,000	-	2,000,000	11,680,767
Transfers to other funds	-	-	-	-	-	-
Other nonoperating revenues	67,719	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	67,719	-	4,500,000	-	2,000,000	11,680,767
Cash flows from capital and related financing activities:						
Acquisition, construction, or improvement of capital assets	-	-	-	-	-	-
Proceeds (loss) from the sale of capital assets	-	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	-	-	-	-	-	-
Cash flows from investing activities:						
Interest income	520,722	1,197,694	192,898	2,031,220	190,494	789,140
Net increase (decrease) in cash and cash equivalents	(380,814)	(3,989,711)	(3,256,468)	47,062,210	(3,223,194)	6,129,927
Cash and cash equivalents:						
Beginning of year	31,772,874	88,458,237	13,746,591	115,648,792	18,171,661	53,737,415
End of year	$ 31,392,060	$ 84,468,526	$ 10,490,123	$ 162,711,002	$ 14,948,467	$ 59,867,342

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2011
(With comparative totals for the fiscal year ended June 30, 2010)
(Continued)

	Self-Funded Group Insurance	Clark County Workers' Compensation	Employee Benefits	Other Post-Employment Benefits Reserve	LVMPD Self-Funded Insurance	LVMPD Self-Funded Industrial Insurance
Reconciliation of operating income (loss) to net cash flows from operating activities:						
Operating income (loss)	$ (4,653,324)	$ (4,763,344)	$ (3,669,909)	$ (60,062)	$ (5,582,287)	$ (6,541,866)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	-	48,033	-	-	-	-
(Increase) decrease in accounts receivable	254,178	(416,231)	-	-	35,942	201,927
(Increase) decrease in due from other funds	1,759,460	(108,675)	(4,500,000)	(7,792,376)	-	-
(Increase) decrease in due from other governmental units	(4,743)	-	-	(199,258)	-	-
(Increase) decrease in inventory	-	-	-	-	-	-
(Increase) decrease in prepaid expense	-	(41,638)	-	-	-	-
Increase in deferred charges and other assets	-	-	-	(10,131,646)	-	-
Increase (decrease) in accounts payable	1,673,191	78,044	-	-	120,901	(41)
Increase (decrease) in accrued expenses	916	(2,543)	1	63,214,332	-	-
Increase (decrease) in due to other funds	-	18,949	-	-	11,756	-
Increase (decrease) in deposits and other liabilities	1,067	-	220,542	-	-	-
Net cash provided (used) by operating activities	$ (969,255)	$ (5,187,405)	$ (7,949,366)	$ 45,030,990	$ (5,413,688)	$ (6,339,980)

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2011
(With comparative totals for the fiscal year ended June 30, 2010)
(Continued)

	County Liability Insurance	County Liability Insurance Pool	Clark County Investment Pool	Regional Justice Center Maintenance and Operations	County Automotive	Construction Management
Cash flows from operating activities:						
Cash received from customers	$ 2,178,453	$ 4,723,544	$ 1,241,880	$ 8,533,725	$ 9,411,139	$ (810,900)
Cash paid for employees and benefits	(885,646)	-	(508,956)	(5,079,939)	(3,373,612)	(3,746,954)
Cash paid for services and supplies	(779,785)	(3,565,231)	(864,428)	(4,331,314)	(7,111,513)	(591,628)
Other operating receipts	-	179,176	40	2,115,439	68,120	1,443
Net cash provided (used) by operating activities	513,022	1,337,489	(131,464)	1,237,911	(1,005,866)	(5,148,039)
Cash flows from noncapital financing activities:						
Transfers from other funds	-	-	54,719	-	1,357,585	2,500,000
Transfers to other funds	-	-	-	-	-	-
Other nonoperating revenues	-	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	54,719	-	1,357,585	2,500,000
Cash flows from capital and related financing activities:						
Acquisition, construction, or improvement of capital assets	-	-	-	(13,501)	(105,475)	-
Proceeds (loss) from the sale of capital assets	-	-	-	-	207,555	-
Net cash provided (used) by capital and related financing activities	-	-	-	(13,501)	102,080	-
Cash flows from investing activities:						
Interest income	309,067	150,221	20,941	90,321	193,842	(9,658)
Net increase (decrease) in cash and cash equivalents	822,089	1,487,710	(55,804)	1,314,731	647,641	(2,657,697)
Cash and cash equivalents:						
Beginning of year	20,702,424	9,529,863	1,560,474	5,652,787	13,491,629	3,293,832
End of year	$ 21,524,513	$ 11,017,573	$ 1,504,670	$ 6,967,518	$ 14,139,270	$ 636,135

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2011
(With comparative totals for the fiscal year ended June 30, 2010)
(Continued)

	County Liability Insurance	County Liability Insurance Pool	Clark County Investment Pool	Regional Justice Center Maintenance and Operations	County Automotive	Construction Management
Reconciliation of operating income (loss) to net cash flows from operating activities:						
Operating income (loss)	$ 372,862	$ 1,292,030	$ (107,392)	$ 1,033,637	$ 74,356	$ (2,698,591)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	-	-	-	2,692	72,751	15,269
(Increase) decrease in accounts receivable	6,027	78,746	-	40,322	41,399	(2,901)
(Increase) decrease in due from other funds	(16)	(4,232)	(12,489)	-	(1,357,585)	(2,459,090)
(Increase) decrease in due from other governmental units	-	-	(40)	23,269	7,190	(219)
(Increase) decrease in inventory	-	-	-	-	(34,005)	-
(Increase) decrease in prepaid expense	-	23,642	-	-	-	-
Increase in deferred charges and other assets	-	-	-	-	-	-
Increase (decrease) in accounts payable	33,166	(52,697)	(32,428)	(114,047)	(33,221)	14,449
Increase (decrease) in accrued expenses	72,560	-	5,095	(31,318)	(21,425)	(85,811)
Increase (decrease) in due to other funds	28,423	-	15,790	283,356	244,674	68,855
Increase (decrease) in deposits and other liabilities	-	-	-	-	-	-
Net cash provided (used) by operating activities	$ 513,022	$ 1,337,489	$ (131,464)	$ 1,237,911	$ (1,005,866)	$ (5,148,039)

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2011
(With comparative totals for the fiscal year ended June 30, 2010)
(Continued)

	Central Services	Enterprise Resource Planning	Information Technology	Totals 2011	Totals 2010
Cash flows from operating activities:					
Cash received from customers	$ 5,975,443	$ 52,922,952	$ 217,619	$ 217,944,296	$ 156,836,776
Cash paid for employees and benefits	(1,483,730)	(22,909,402)	(1,603,223)	(43,461,926)	(29,446,159)
Cash paid for services and supplies	(4,365,573)	(23,360,592)	(456,124)	(159,933,788)	(141,297,082)
Other operating receipts	3,455	2,045,296	-	8,411,888	6,201,886
Net cash provided (used) by operating activities	129,595	8,698,254	(1,841,728)	22,960,470	(7,704,579)
Cash flows from noncapital financing activities:					
Transfers from other funds	-	265,234	-	22,358,305	15,533,264
Transfers to other funds	(357,585)	-	(265,234)	(622,819)	(1,533,264)
Other nonoperating revenues	-	-	-	67,719	317,401
Net cash provided (used) by noncapital financing activities	(357,585)	265,234	(265,234)	21,803,205	14,317,401
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(11,020)	-	-	(129,996)	(55,565)
Proceeds (loss) from the sale of capital assets	-	-	-	207,555	443,842
Net cash provided (used) by capital and related financing activities	(11,020)	-	-	77,559	388,277
Cash flows from investing activities:					
Interest income	14,531	739,440	(1,075)	6,429,798	12,456,374
Net increase (decrease) in cash and cash equivalents	(224,479)	9,702,928	(2,108,037)	51,271,032	19,457,473
Cash and cash equivalents:					
Beginning of year	909,613	34,080,854	2,108,037	412,865,083	393,407,610
End of year	$ 685,134	$ 43,783,782	$ -	$ 464,136,115	$ 412,865,083

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2011
(With comparative totals for the fiscal year ended June 30, 2010)
(Continued)

	Central Services	Enterprise Resource Planning	Information Technology	Totals 2011	Totals 2010
Reconciliation of operating income (loss) to net cash flows from operating activities:					
Operating income (loss)	(258,283)	2,128,779	-	$ (23,433,394)	$ (28,673,762)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	156,098	426,592	-	721,435	912,123
(Increase) decrease in accounts receivable	53,550	(367,767)	217,619	142,811	10,704,509
(Increase) decrease in due from other funds	-	5,212,016	-	(9,262,987)	(51,135,495)
(Increase) decrease in due from other governmental units	-	185,484	-	11,683	(986,584)
(Increase) decrease in inventory	-	-	-	(34,005)	75,889
(Increase) decrease in prepaid expense	-	-	-	(17,996)	629,233
Increase in deferred charges and other assets	-	(5,124,503)	-	(15,256,149)	(6,201,426)
Increase (decrease) in accounts payable	(71,072)	853,643	(196,982)	2,272,906	15,823,410
Increase (decrease) in accrued expenses	(3,752)	4,073,177	(1,603,223)	65,618,009	49,982,796
Increase (decrease) in due to other funds	253,015	1,310,833	(259,142)	1,976,509	1,318,478
Increase (decrease) in deposits and other liabilities	39	-	-	221,648	(153,750)
Net cash provided (used) by operating activities	$ 129,595	$ 8,698,254	$ (1,841,728)	$ 22,960,470	$ (7,704,579)

Clark County, Nevada
Self-Funded Group Insurance
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	$ 74,700,000	$ 74,700,000	$ 74,104,355	$ (595,645)	$ 73,563,971
Other operating revenues	1,925,000	1,925,000	2,133,858	208,858	2,333,187
Total operating revenues	76,625,000	76,625,000	76,238,213	(386,787)	75,897,158
Operating expenses:					
Services and supplies	84,555,000	84,555,000	80,891,537	(3,663,463)	82,780,574
Total operating expenses	84,555,000	84,555,000	80,891,537	(3,663,463)	82,780,574
Operating loss	(7,930,000)	(7,930,000)	(4,653,324)	3,276,676	(6,883,416)
Nonoperating revenues (expenses):					
Interest income	300,000	300,000	476,360	176,360	915,843
Interest expense	(25,000)	(25,000)	(638)	24,362	(4,455)
Other nonoperating revenues	-	-	67,719	67,719	109,401
Total nonoperating revenues (expenses)	275,000	275,000	543,441	268,441	1,020,789
Net income (loss)	$ (7,655,000)	$ (7,655,000)	$ (4,109,883)	$ 3,545,117	$ (5,862,627)

(Continued)

Clark County, Nevada
Self-Funded Group Insurance
Schedule of Budget Comparisons
For the Fiscal Year Ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)
(Continued)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	$ 74,700,000	$ 74,700,000	$ 76,114,317	$ 1,414,317	$ 73,631,287
Cash paid for employees and benefits	-	-	916	916	19
Cash paid for services and supplies	(84,555,000)	(84,555,000)	(79,218,346)	5,336,654	(81,539,201)
Other operating receipts	1,925,000	1,925,000	2,133,858	208,858	2,333,187
Net cash provided (used) by operating activities	(7,930,000)	(7,930,000)	(969,255)	6,960,745	(5,574,708)
Cash flows from noncapital financing activities:					
Other nonoperating revenues (expenses)	-	-	67,719	67,719	109,401
Net cash provided by noncapital financing activities	-	-	67,719	67,719	109,401
Cash flows from investing activities:					
Interest income	275,000	275,000	520,722	245,722	973,398
Net increase (decrease) in cash and cash equivalents	(7,655,000)	(7,655,000)	(380,814)	7,274,186	(4,491,909)
Cash and cash equivalents:					
Beginning of year	29,057,283	29,057,283	31,772,874	2,715,591	36,264,783
End of year	$ 21,402,283	$ 21,402,283	$ 31,392,060	$ 9,989,777	$ 31,772,874

Clark County, Nevada
Clark County Worker's Compensation
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	$ 7,350,000	$ 8,850,000	$ 10,373,669	$ 1,523,669	$ 9,049,476
Other operating revenues	1,000,000	1,000,000	526,790	(473,210)	832,487
Total operating revenues	8,350,000	9,850,000	10,900,459	1,050,459	9,881,963
Operating expenses:					
Salaries and wages	1,655,497	2,505,497	2,480,024	(25,473)	456,391
Employee benefits	191,215	191,215	212,498	21,283	175,055
Services and supplies	13,132,314	13,782,314	12,923,248	(859,066)	15,201,561
Depreciation	43,033	43,033	48,033	5,000	48,033
Total operating expenses	15,022,059	16,522,059	15,663,803	(858,256)	15,881,040
Operating income (loss)	(6,672,059)	(6,672,059)	(4,763,344)	1,908,715	(5,999,077)
Nonoperating revenues (expenses):					
Interest income	850,000	850,000	1,088,466	238,466	2,470,517
Interest expense	(67,500)	(67,500)	(1,630)	65,870	(10,620)
Total nonoperating revenues (expenses)	782,500	782,500	1,086,836	304,336	2,459,897
Net income (loss)	$ (5,889,559)	$ (5,889,559)	$ (3,676,508)	$ 2,213,051	$ (3,539,180)

(Continued)

Clark County, Nevada
Clark County Worker's Compensation
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)
(Continued)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	$ 7,350,000	$ 8,850,000	$ 9,848,763	$ 998,763	$ 9,650,757
Cash paid for employees and benefits	(1,846,712)	(2,696,712)	(2,695,065)	1,647	(598,538)
Cash paid for services and supplies	(13,132,314)	(13,132,314)	(12,867,893)	264,421	(11,157,438)
Other operating receipts	1,000,000	1,000,000	526,790	(473,210)	832,487
Net cash provided (used) by operating activities	(6,629,026)	(5,979,026)	(5,187,405)	791,621	(1,272,732)
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	-	-	-	-	-
Cash flows from investing activities:					
Interest income	782,500	782,500	1,197,694	415,194	2,629,843
Net increase in cash and cash equivalents	(5,846,526)	(5,196,526)	(3,989,711)	1,206,815	1,357,111
Cash and cash equivalents:					
Beginning of year	82,785,488	82,785,488	88,458,237	5,672,749	87,101,126
End of year	$ 76,938,962	$ 77,588,962	$ 84,468,526	$ 6,879,564	$ 88,458,237

Clark County, Nevada
Employee Benefits
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	$ -	$ -	$ 528,313	$ 528,313	$ 506,429
Total operating revenues	-	-	528,313	528,313	506,429
Operating expenses:					
Salaries and wages	3,000,000	3,000,000	1,129,014	(1,870,986)	-
Employee benefits	100,000	100,000	47,302	(52,698)	-
Services and supplies	3,998,000	3,998,000	3,021,906	(976,094)	2,815,451
Total operating expenses	7,098,000	7,098,000	4,198,222	(2,899,778)	2,815,451
Operating income (loss)	(7,098,000)	(7,098,000)	(3,669,909)	3,428,091	(2,309,022)
Nonoperating revenues (expenses):					
Interest income	50,000	50,000	176,753	126,753	263,873
Interest expense	(2,000)	(2,000)	(200)	1,800	(1,199)
Total nonoperating revenues (expenses)	48,000	48,000	176,553	128,553	262,674
Income before transfers	(7,050,000)	(7,050,000)	(3,493,356)	3,556,644	(2,046,348)
Transfers from other funds	4,500,000	4,500,000	4,500,000	-	4,500,000
Net income (loss)	$ (2,550,000)	$ (2,550,000)	$ 1,006,644	$ 3,556,644	$ 2,453,652

(Continued)

Clark County, Nevada
Employee Benefits
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)
(Continued)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	$ -	$ -	$ (3,751,145)	$ (3,751,145)	$ 352,679
Cash paid for employees and benefits	(3,100,000)	(3,100,000)	(1,176,315)	1,923,685	-
Cash paid for services and supplies	(3,998,000)	(3,998,000)	(3,021,906)	976,094	(2,891,248)
Net cash used by operating activities	(7,098,000)	(7,098,000)	(7,949,366)	(851,366)	(2,538,569)
Cash flows from noncapital financing activities:					
Transfers from other funds	4,500,000	4,500,000	4,500,000	-	4,500,000
Net cash provided by noncapital financing activities	4,500,000	4,500,000	4,500,000	-	4,500,000
Cash flows from investing activities:					
Interest income	48,000	48,000	192,898	144,898	280,589
Net increase (decrease) in cash and cash equivalents	(2,550,000)	(2,550,000)	(3,256,468)	(706,468)	2,242,020
Cash and cash equivalents:					
Beginning of year	11,502,571	11,502,571	13,746,591	2,244,020	11,504,571
End of year	$ 8,952,571	$ 8,952,571	$ 10,490,123	$ 1,537,552	$ 13,746,591

Clark County, Nevada
Other Post-Employment Benefits Reserve
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	$ -	$ 48,202,140	$ 63,154,270	$ 14,952,130	$ 49,328,643
Total operating revenues	-	48,202,140	63,154,270	14,952,130	49,328,643
Operating expenses:					
Employee benefits	-	48,202,140	63,214,332	15,012,192	49,445,298
Services and supplies	53,250	53,250	-	(53,250)	-
Total operating expenses	53,250	48,255,390	63,214,332	14,958,942	49,445,298
Operating income (loss)	(53,250)	(53,250)	(60,062)	(6,812)	(116,655)
Nonoperating revenues (expenses):					
Interest income	1,250,000	1,250,000	1,769,026	519,026	3,811,588
Interest expense	(96,750)	(96,750)	(2,271)	94,479	(13,138)
Total nonoperating revenues (expenses)	1,153,250	1,153,250	1,766,755	613,505	3,798,450
Net income	$ 1,100,000	$ 1,100,000	$ 1,706,693	$ 606,693	$ 3,681,795

(Continued)

Clark County, Nevada
Other Post-Employment Benefits Reserve
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)
(Continued)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	$ -	$ 48,202,140	$ 45,030,990	$ (3,171,150)	$ 99,738
Cash paid for employees and benefits	-	(48,202,140)	-	48,202,140	-
Cash paid for services and supplies	(150,000)	(150,000)	-	150,000	-
Net cash provided by operating activities	(150,000)	(150,000)	45,030,990	45,180,990	99,738
Cash flows from noncapital financing activities:					
Transfers from other funds	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	-	-	-
Cash flows from investing activities:					
Interest income	1,250,000	1,250,000	2,031,220	781,220	4,020,270
Net increase (decrease) in cash and cash equivalents	1,100,000	1,100,000	47,062,210	45,962,210	4,120,008
Cash and cash equivalents:					
Beginning of year	113,278,784	113,278,784	115,648,792	2,370,008	111,528,784
End of year	$ 114,378,784	$ 114,378,784	$ 162,711,002	$ 48,332,218	$ 115,648,792

Clark County, Nevada
LVMPD Self-Funded Insurance
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	$ -	$ -	$ -	$ -	$ -
Other operating revenues	200,000	200,000	161,293	(38,707)	315,196
Total operating revenues	200,000	200,000	161,293	(38,707)	315,196
Operating expenses:					
Services and supplies	7,792,100	7,700,437	5,743,580	(1,956,857)	7,173,567
Depreciation	-	-	-	-	-
Total operating expenses	7,792,100	7,700,437	5,743,580	(1,956,857)	7,173,567
Operating income (loss)	(7,592,100)	(7,500,437)	(5,582,287)	1,918,150	(6,858,371)
Nonoperating revenues (expenses):					
Interest income	400,000	400,000	172,701	(227,299)	520,146
Interest expense	(30,000)	(30,000)	(312)	29,688	(2,555)
Loss on sale or disposition of property and equipment	-	-	-	-	(3,417)
Total nonoperating revenues (expenses)	370,000	370,000	172,389	(197,611)	514,174
Income (loss) before transfers	(7,222,100)	(7,130,437)	(5,409,898)	1,720,539	(6,344,197)
Transfers from other funds	-	-	2,000,000	2,000,000	-
Net income (loss)	$ (7,222,100)	$ (7,130,437)	$ (3,409,898)	$ 3,720,539	$ (6,344,197)

(Continued)

Clark County, Nevada
LVMPD Self-Funded Insurance
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)
(Continued)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	$ -	$ -	$ 69,807	$ 69,807	$ -
Cash paid for services and supplies	(7,792,100)	(7,700,437)	(5,644,788)	2,055,649	(5,080,751)
Other operating receipts	200,000	200,000	161,293	(38,707)	315,196
Net cash provided (used) by operating activities	(7,592,100)	(7,500,437)	(5,413,688)	2,086,749	(4,765,555)
Cash flows from noncapital financing activities:					
Transfers from other funds	-	-	2,000,000	2,000,000	-
Transfers to other funds	-	-	-	-	-
Other nonoperating revenues (expenses)	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	2,000,000	2,000,000	-
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	-	-	-	-	3,417
Proceeds from the sale of capital assets	-	-	-	-	(3,417)
Net cash provided (used) by capital and related financing activities	-	-	-	-	-
Cash flows from investing activities:					
Interest income	370,000	370,000	190,494	(179,506)	555,439
Net increase (decrease) in cash and cash equivalents	(7,222,100)	(7,130,437)	(3,223,194)	3,907,243	(4,210,116)
Cash and cash equivalents:					
Beginning of year	17,567,377	17,567,377	18,171,661	604,284	22,381,777
End of year	$ 10,345,277	$ 10,436,940	$ 14,948,467	$ 4,511,527	$ 18,171,661

Clark County, Nevada
LVMPD Self-Funded Industrial Insurance
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	$ 5,994,891	$ 5,994,891	$ 6,035,782	$ 40,891	$ 12,672,820
Other operating revenues	400,000	400,000	1,176,978	776,978	899,613
Total operating revenues	6,394,891	6,394,891	7,212,760	817,869	13,572,433
Operating expenses:					
Services and supplies	12,828,500	13,728,500	13,754,626	26,126	20,940,351
Total operating expenses	12,828,500	13,728,500	13,754,626	26,126	20,940,351
Operating loss	(6,433,609)	(7,333,609)	(6,541,866)	791,743	(7,367,918)
Nonoperating revenues (expenses):					
Interest income	1,000,000	1,000,000	701,681	(298,319)	1,372,870
Interest expense	(50,000)	(50,000)	(959)	49,041	(4,952)
Total nonoperating revenues (expenses)	950,000	950,000	700,722	(249,278)	1,367,918
Income (loss) before transfers	(5,483,609)	(6,383,609)	(5,841,144)	542,465	(6,000,000)
Transfers from other funds	-	-	11,680,767	11,680,767	6,000,000
Net income (loss)	$ (5,483,609)	$ (6,383,609)	$ 5,839,623	$ 12,223,232	$ -

(Continued)

Clark County, Nevada
LVMPD Self-Funded Industrial Insurance
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)
(Continued)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	$ 5,994,891	$ 5,994,891	$ 6,237,709	$ 242,818	$ 12,690,241
Cash paid for employees and benefits	-	-	-	-	-
Cash paid for services and supplies	(12,828,500)	(13,728,500)	(13,754,667)	(26,167)	(11,635,807)
Other operating receipts	400,000	400,000	1,176,978	776,978	899,613
Net cash provided (used) by operating activities	(6,433,609)	(7,333,609)	(6,339,980)	993,629	1,954,047
Cash flows from noncapital financing activities:					
Transfers from other funds	-	-	11,680,767	11,680,767	6,000,000
Net cash provided by noncapital financing activities	-	-	11,680,767	11,680,767	6,000,000
Cash flows from investing activities:					
Interest income	950,000	950,000	789,140	(160,860)	1,456,678
Net increase in cash and cash equivalents	(5,483,609)	(6,383,609)	6,129,927	12,513,536	9,410,725
Cash and cash equivalents:					
Beginning of year	52,337,209	52,337,209	53,737,415	1,400,206	44,326,690
End of year	$ 46,853,600	$ 45,953,600	$ 59,867,342	$ 13,913,742	$ 53,737,415

Clark County, Nevada
County Liability Insurance
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	$ 2,399,282	$ 2,399,282	$ 2,172,442	$ (226,840)	$ 2,234,731
Other operating revenues	-	-	-	-	5,150
Total operating revenues	2,399,282	2,399,282	2,172,442	(226,840)	2,239,881
Operating expenses:					
Salaries and wages	579,092	579,092	670,605	91,513	577,550
Employee benefits	213,581	213,581	287,601	74,020	244,191
Services and supplies	2,964,060	2,964,060	841,374	(2,122,686)	1,132,858
Total operating expenses	3,756,733	3,756,733	1,799,580	(1,957,153)	1,954,599
Operating income (loss)	(1,357,451)	(1,357,451)	372,862	1,730,313	285,282
Nonoperating revenues (expenses):					
Interest income	100,000	100,000	278,851	178,851	559,903
Interest expense	(15,000)	(15,000)	(399)	14,601	(2,345)
Total nonoperating revenues (expenses)	85,000	85,000	278,452	193,452	557,558
Net income (loss)	$ (1,272,451)	$ (1,272,451)	$ 651,314	$ 1,923,765	$ 842,840

(Continued)

Clark County, Nevada
County Liability Insurance
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)
(Continued)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	$ 2,399,282	$ 2,399,282	$ 2,178,453	$ (220,829)	$ 2,234,731
Cash paid for employees and benefits	(792,673)	(792,673)	(885,646)	(92,973)	(801,235)
Cash paid for services and supplies	(2,964,060)	(2,964,060)	(779,785)	2,184,275	(1,099,906)
Other operating receipts	-	-	-	-	5,150
Net cash provided (used) by operating activities	(1,357,451)	(1,357,451)	513,022	1,870,473	338,740
Cash flows from investing activities:					
Interest income	85,000	85,000	309,067	224,067	597,334
Net increase (decrease) in cash and cash equivalents	(1,272,451)	(1,272,451)	822,089	2,094,540	936,074
Cash and cash equivalents:					
Beginning of year	18,353,752	18,353,752	20,702,424	2,348,672	19,766,350
End of year	$ 17,081,301	$ 17,081,301	$ 21,524,513	$ 4,443,212	$ 20,702,424

Clark County, Nevada
County Liability Insurance Pool
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	$ 5,103,690	$ 5,103,690	$ 4,649,030	$ (454,660)	$ 4,843,736
Other operating revenues	-	-	179,176	179,176	7,965
Total operating revenues	5,103,690	5,103,690	4,828,206	(275,484)	4,851,701
Operating expenses:					
Services and supplies	6,612,992	6,612,992	3,536,176	(3,076,816)	5,097,345
Total operating expenses	6,612,992	6,612,992	3,536,176	(3,076,816)	5,097,345
Operating loss	(1,509,302)	(1,509,302)	1,292,030	2,801,332	(245,644)
Nonoperating revenues (expenses):					
Interest income	25,000	25,000	133,290	108,290	246,584
Interest expense	(6,608)	(6,608)	(189)	6,419	(940)
Total nonoperating revenues (expenses)	18,392	18,392	133,101	114,709	245,644
Net loss	$ (1,490,910)	$ (1,490,910)	$ 1,425,131	$ 2,916,041	$ -

(Continued)

Clark County, Nevada
County Liability Insurance Pool
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)
(Continued)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	$ 5,103,690	$ 5,103,690	$ 4,723,544	$ (380,146)	$ 4,909,152
Cash paid for employees and benefits	-	-	-	-	-
Cash paid for services and supplies	(6,612,992)	(6,612,992)	(3,565,231)	3,047,761	(4,104,775)
Other operating receipts	-	-	179,176	179,176	7,965
Net cash provided (used) by operating activities	(1,509,302)	(1,509,302)	1,337,489	2,846,791	812,342
Cash flows from investing activities:					
Interest income	18,392	18,392	150,221	131,829	263,563
Net increase (decrease) in cash and cash equivalents	(1,490,910)	(1,490,910)	1,487,710	2,978,620	1,075,905
Cash and cash equivalents:					
Beginning of year	8,413,950	8,413,950	9,529,863	1,115,913	8,453,958
End of year	$ 6,923,040	$ 6,923,040	$ 11,017,573	$ 4,094,533	$ 9,529,863

Clark County, Nevada
Clark County Investment Pool
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	$ 2,039,877	$ 2,039,877	$ 1,254,449	$ (785,428)	$ 1,676,686
Total operating revenues	2,039,877	2,039,877	1,254,449	(785,428)	1,676,686
Operating expenses:					
Salaries and wages	498,271	498,271	354,889	(143,382)	351,186
Employee benefits	197,631	197,631	159,162	(38,469)	138,918
Services and supplies	1,379,351	1,379,351	847,790	(531,561)	958,392
Total operating expenses	2,075,253	2,075,253	1,361,841	(713,412)	1,448,496
Operating income (loss)	(35,376)	(35,376)	(107,392)	(72,016)	228,190
Nonoperating revenues (expenses):					
Interest income	2,000	2,000	18,983	16,983	35,273
Interest expense	(3,144)	(3,144)	(28)	3,116	(138)
Total nonoperating revenues (expenses)	(1,144)	(1,144)	18,955	20,099	35,135
Income before transfers	(36,520)	(36,520)	(88,437)	(51,917)	263,325
Transfers from other funds	1,000,000	1,000,000	54,719	(945,281)	-
Transfers to other funds	(1,000,000)	(1,000,000)	-	1,000,000	-
Net income (loss)	$ (36,520)	$ (36,520)	$ (33,718)	$ 2,802	$ 263,325

(Continued)

Clark County, Nevada
Clark County Investment Pool
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)
(Continued)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	$ 2,039,877	$ 2,039,877	$ 1,241,880	$ (797,997)	$ 1,676,686
Cash paid for employees and benefits	(695,902)	(695,902)	(508,956)	186,946	(482,199)
Cash paid for services and supplies	(1,379,351)	(1,379,351)	(864,428)	514,923	(1,128,061)
Other operating receipts	-	-	40	40	-
Net cash provided (used) by operating activities	(35,376)	(35,376)	(131,464)	(96,088)	66,426
Cash flows from noncapital financing activities:					
Transfers from other funds	1,000,000	1,000,000	54,719	(945,281)	-
Transfers to other funds	(1,000,000)	(1,000,000)	-	1,000,000	-
Net cash provided (used) by noncapital financing activities	-	-	54,719	54,719	-
Cash flows from investing activities:					
Interest income	(1,144)	(1,144)	20,941	22,085	38,099
Net increase (decrease) in cash and cash equivalents	(36,520)	(36,520)	(55,804)	(19,284)	104,525
Cash and cash equivalents:					
Beginning of year	1,022,669	1,022,669	1,560,474	537,805	1,455,949
End of year	$ 986,149	$ 986,149	$ 1,504,670	$ 518,521	$ 1,560,474

Clark County, Nevada
Regional Justice Center Maintenance and Operations
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Parking fees	$ 250,000	$ 250,000	$ 174,635	$ (75,365)	$ 183,433
Other	9,604,000	9,604,000	8,295,499	(1,308,501)	8,553,012
Other operating revenues	2,108,400	2,108,400	2,115,439	7,039	1,727,264
Total operating revenues	11,962,400	11,962,400	10,585,573	(1,376,827)	10,463,709
Operating expenses:					
Salaries and wages	4,062,423	4,088,398	3,331,379	(757,019)	3,396,808
Employee benefits	1,910,658	1,911,321	1,717,242	(194,079)	1,601,415
Services and supplies	5,609,231	5,582,593	4,500,623	(1,081,970)	4,376,514
Depreciation	-	-	2,692	2,692	1,792
Total operating expenses	11,582,312	11,582,312	9,551,936	(2,030,376)	9,376,529
Operating income	380,088	380,088	1,033,637	653,549	1,087,180
Nonoperating revenues (expenses):					
Interest income	30,000	30,000	79,036	49,036	129,856
Interest expense	(10,000)	(10,000)	(101)	9,899	(451)
Other nonoperating revenues (expenses)	-	-	-	-	208,000
Total nonoperating revenues (expenses)	20,000	20,000	78,935	58,935	337,405
Net income	$ 400,088	$ 400,088	$ 1,112,572	$ 712,484	$ 1,424,585

(Continued)

Clark County, Nevada
Regional Justice Center Maintenance and Operations
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)
(Continued)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	$ 11,268,400	$ 11,268,400	$ 8,533,725	$ (2,734,675)	$ 8,684,842
Cash paid for employees and benefits	(5,973,081)	(5,999,719)	(5,079,939)	919,780	(4,900,681)
Cash paid for services and supplies	(5,609,231)	(5,582,593)	(4,331,314)	1,251,279	(4,297,147)
Other operating receipts	694,000	694,000	2,115,439	1,421,439	1,727,264
Net cash provided by operating activities	380,088	380,088	1,237,911	857,823	1,214,278
Cash flows from noncapital financing activities:					
Other nonoperating revenues (expenses)	-	-	-	-	208,000
Net cash provided by noncapital financing activities	-	-	-	-	208,000
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(500,000)	(500,000)	(13,501)	486,499	-
Net cash provided (used) by capital and related financing activities	(500,000)	(500,000)	(13,501)	486,499	-
Cash flows from investing activities:					
Interest income	20,000	20,000	90,321	70,321	139,603
Net increase (decrease) in cash and cash equivalents	(99,912)	(99,912)	1,314,731	1,414,643	1,561,881
Cash and cash equivalents:					
Beginning of year	4,171,959	4,171,959	5,652,787	1,480,828	4,090,906
End of year	$ 4,072,047	$ 4,072,047	$ 6,967,518	$ 2,895,471	$ 5,652,787

Clark County, Nevada
County Automotive
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	$ 11,700,000	$ 11,700,000	$ 10,720,135	$ (979,865)	$ 10,243,015
Other operating revenues	50,000	50,000	68,120	18,120	68,420
Total operating revenues	11,750,000	11,750,000	10,788,255	(961,745)	10,311,435
Operating expenses:					
Salaries and wages	2,293,883	2,293,883	2,212,594	(81,289)	2,351,944
Employee benefits	990,878	990,878	1,139,593	148,715	916,287
Services and supplies	8,348,532	8,348,532	7,288,961	(1,059,571)	6,709,316
Depreciation	449,625	449,625	72,751	(376,874)	98,786
Total operating expenses	12,082,918	12,082,918	10,713,899	(1,369,019)	10,076,333
Operating income (loss)	(332,918)	(332,918)	74,356	407,274	235,102
Nonoperating revenues (expenses):					
Interest income	50,000	50,000	173,848	123,848	344,680
Interest expense	(16,851)	(16,851)	(248)	16,603	(1,272)
Gain on sale or disposition of property and equipment	-	-	207,555	207,555	447,259
Total nonoperating revenues (expenses)	33,149	33,149	381,155	348,006	790,667
Income (loss) before transfers	(299,769)	(299,769)	455,511	755,280	1,025,769
Transfers from other funds	1,000,000	1,742,717	1,357,585	(385,132)	1,000,000
Net income	$ 700,231	$ 1,442,948	$ 1,813,096	$ 370,148	$ 2,025,769

(Continued)

Clark County, Nevada
County Automotive
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)
(Continued)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	$ 11,700,000	$ 11,700,000	$ 9,411,139	$ (2,288,861)	$ 10,248,585
Cash paid for employees and benefits	(3,284,761)	(3,284,761)	(3,373,612)	(88,851)	(3,297,289)
Cash paid for services and supplies	(8,348,532)	(8,348,532)	(7,111,513)	1,237,019	(6,433,546)
Other operating receipts	50,000	50,000	68,120	18,120	68,420
Net cash provided (used) by operating activities	116,707	116,707	(1,005,866)	(1,122,573)	586,170
Cash flows from noncapital financing activities:					
Transfers from other funds	1,000,000	1,742,717	1,357,585	(385,132)	1,000,000
Net cash provided by noncapital financing activities	1,000,000	1,742,717	1,357,585	(385,132)	1,000,000
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(266,682)	(266,682)	(105,475)	161,207	(33,502)
Proceeds from the sale of capital assets	-	-	207,555	207,555	447,259
Net cash provided (used) by capital and related financing activities	(266,682)	(266,682)	102,080	368,762	413,757
Cash flows from investing activities:					
Interest income	33,149	33,149	193,842	160,693	367,793
Net increase in cash and cash equivalents	883,174	1,625,891	647,641	(978,250)	2,367,720
Cash and cash equivalents:					
Beginning of year	12,869,650	12,869,650	13,491,629	621,979	11,123,909
End of year	$ 13,752,824	$ 14,495,541	$ 14,139,270	$ (356,271)	$ 13,491,629

Clark County, Nevada
Construction Management
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	$ 3,064,612	$ 3,064,612	$ 1,651,310	$ (1,413,302)	$ 2,246,664
Other operating revenues	25,000	25,000	1,443	(23,557)	5,045
Total operating revenues	3,089,612	3,089,612	1,652,753	(1,436,859)	2,251,709
Operating expenses:					
Salaries and wages	3,134,188	3,134,188	2,594,958	(539,230)	2,790,727
Employee benefits	1,219,681	1,219,681	1,066,185	(153,496)	1,054,354
Services and supplies	1,131,097	1,131,097	674,932	(456,165)	636,338
Depreciation	25,074	25,074	15,269	(9,805)	17,617
Total operating expenses	5,510,040	5,510,040	4,351,344	(1,158,696)	4,499,036
Operating loss	(2,420,428)	(2,420,428)	(2,698,591)	(278,163)	(2,247,327)
Nonoperating revenues (expenses):					
Interest income	5,000	5,000	(6,889)	(11,889)	64,864
Interest expense	(5,688)	(5,688)	(30)	5,658	(192)
Total nonoperating revenues (expenses)	(688)	(688)	(6,919)	(6,231)	64,672
Loss before transfers	(2,421,116)	(2,421,116)	(2,705,510)	(284,394)	(2,182,655)
Transfers from other funds	2,500,000	2,500,000	2,500,000	-	2,500,000
Net income	$ 78,884	$ 78,884	$ (205,510)	$ (284,394)	$ 317,345

(Continued)

Clark County, Nevada
Construction Management
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)
(Continued)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	$ 3,064,612	$ 3,064,612	$ (810,900)	$ (3,875,512)	$ 3,267,139
Cash paid for employees and benefits	(4,353,869)	(4,353,869)	(3,746,954)	606,915	(3,799,094)
Cash paid for services and supplies	(1,131,097)	(1,131,097)	(591,628)	539,469	(611,965)
Other operating receipts	25,000	25,000	1,443	(23,557)	5,045
Net cash used by operating activities	(2,395,354)	(2,395,354)	(5,148,039)	(2,752,685)	(1,138,875)
Cash flows from noncapital financing activities:					
Transfers from other funds	2,500,000	2,500,000	2,500,000	-	2,500,000
Net cash provided by noncapital financing activities	2,500,000	2,500,000	2,500,000	-	2,500,000
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(50,000)	(50,000)	-	50,000	-
Net cash provided (used) by capital and related financing activities	(50,000)	(50,000)	-	50,000	-
Cash flows from investing activities:					
Interest income	(688)	(688)	(9,658)	(8,970)	70,311
Net increase (decrease) in cash and cash equivalents	53,958	53,958	(2,657,697)	(2,711,655)	1,431,436
Cash and cash equivalents:					
Beginning of year	1,956,787	1,956,787	3,293,832	1,337,045	1,862,396
End of year	$ 2,010,745	$ 2,010,745	$ 636,135	$ (1,374,610)	$ 3,293,832

Clark County, Nevada
Central Services
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	$ 9,701,366	$ 9,701,366	$ 5,921,854	$ (3,779,512)	$ 6,612,385
Other operating revenues	-	-	3,455	3,455	1,484
Total operating revenues	9,701,366	9,701,366	5,925,309	(3,776,057)	6,613,869
Operating expenses:					
Salaries and wages	1,392,585	1,392,585	1,063,317	(329,268)	1,245,223
Employee benefits	654,885	654,885	416,661	(238,224)	581,689
Services and supplies	6,201,215	5,458,498	4,547,516	(910,982)	5,034,857
Depreciation	232,172	232,172	156,098	(76,074)	157,155
Total operating expenses	8,480,857	7,738,140	6,183,592	(1,554,548)	7,018,924
Operating income (loss)	1,220,509	1,963,226	(258,283)	(2,221,509)	(405,055)
Nonoperating revenues (expenses):					
Interest income	-	-	12,848	12,848	115
Interest expense	(402)	(402)	(7)	395	(25)
Total nonoperating revenues (expenses)	(402)	(402)	12,841	13,243	90
Income (loss) before transfers	1,220,107	1,962,824	(245,442)	(2,208,266)	(404,965)
Transfers to other funds	-	(742,717)	(357,585)	385,132	-
Net income (loss)	$ 1,220,107	$ 1,220,107	$ (603,027)	$ (1,823,134)	$ (404,965)

(Continued)

Clark County, Nevada
Central Services
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)
(Continued)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	$ 9,701,366	$ 9,701,366	$ 5,975,443	$ (3,725,923)	$ 6,593,214
Cash paid for employees and benefits	(2,047,470)	(2,047,470)	(1,483,730)	563,740	(1,805,663)
Cash paid for services and supplies	(6,201,215)	(5,458,498)	(4,365,573)	1,092,925	(5,133,764)
Other operating receipts	-	-	3,455	3,455	1,484
Net cash provided (used) by operating activities	1,452,681	2,195,398	129,595	(2,065,803)	(344,729)
Cash flows from noncapital financing activities:					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	(742,717)	(357,585)	385,132	-
Other nonoperating revenues (expenses)	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	(742,717)	(357,585)	385,132	-
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(192,000)	(192,000)	(11,020)	180,980	-
Net cash provided (used) by capital and related financing activities	(192,000)	(192,000)	(11,020)	180,980	-
Cash flows from investing activities:					
Interest income	(402)	(402)	14,531	14,933	652
Net increase (decrease) in cash and cash equivalents	1,260,279	1,260,279	(224,479)	(1,484,758)	(344,077)
Cash and cash equivalents:					
Beginning of year	229,047	229,047	909,613	680,566	1,253,690
End of year	$ 1,489,326	$ 1,489,326	$ 685,134	$ (804,192)	$ 909,613

Clark County, Nevada
Enterprise Resource Planning
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	$ 56,771,192	$ 56,771,192	$ 53,017,722	$ (3,753,470)	$ 12,840,643
Other operating revenues	-	-	2,045,296	2,045,296	186
Total operating revenues	56,771,192	56,771,192	55,063,018	(1,708,174)	12,840,829
Operating expenses:					
Salaries and wages	18,621,707	18,621,707	19,626,783	1,005,076	4,662,612
Employee benefits	7,113,810	7,113,810	7,355,796	241,986	1,650,990
Services and supplies	32,816,428	32,816,428	25,525,068	(7,291,360)	5,774,118
Depreciation	800,000	800,000	426,592	(373,408)	588,740
Total operating expenses	59,351,945	59,351,945	52,934,239	(6,417,706)	12,676,460
Operating income (loss)	(2,580,753)	(2,580,753)	2,128,779	4,709,532	164,369
Nonoperating revenues (expenses):					
Interest income	300,000	300,000	666,128	366,128	970,907
Interest expense	(4,781)	(4,781)	(801)	3,980	(3,011)
Total nonoperating revenues (expenses)	295,219	295,219	665,327	370,108	967,896
Income (loss) before transfers	(2,285,534)	(2,285,534)	2,794,106	5,079,640	1,132,265
Transfers from other funds	5,803,000	6,068,234	265,234	(5,803,000)	1,533,264
Net income (loss)	$ 3,517,466	$ 3,782,700	$ 3,059,340	$ (723,360)	$ 2,665,529

(Continued)

Clark County, Nevada
Enterprise Resource Planning
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)
(Continued)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	$ 56,771,192	$ 56,771,192	$ 52,922,952	$ (3,848,240)	$ 12,737,195
Cash paid for employees and benefits	(25,735,517)	(25,735,517)	(22,909,402)	2,826,115	(5,952,612)
Cash paid for services and supplies	(32,816,428)	(32,816,428)	(23,360,592)	9,455,836	(6,086,276)
Other operating receipts	-	-	2,045,296	2,045,296	186
Net cash provided (used) by operating activities	(1,780,753)	(1,780,753)	8,698,254	10,479,007	698,493
Cash flows from noncapital financing activities:					
Transfers from other funds	5,803,000	6,068,234	265,234	(5,803,000)	1,533,264
Net cash provided by noncapital financing activities	5,803,000	6,068,234	265,234	(5,803,000)	1,533,264
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(575,000)	(575,000)	-	575,000	(25,480)
Loss from the sale of capital assets	-	-	-	-	-
Net cash used by capital and related financing activities	(575,000)	(575,000)	-	575,000	(25,480)
Cash flows from investing activities:					
Interest income	295,219	295,219	739,440	444,221	1,020,891
Net increase (decrease) in cash and cash equivalents	3,742,466	4,007,700	9,702,928	5,695,228	3,227,168
Cash and cash equivalents:					
Beginning of year	39,297,636	39,297,636	34,080,854	(5,216,782)	30,853,686
End of year	$ 43,040,102	$ 43,305,336	$ 43,783,782	$ 478,446	$ 34,080,854

Clark County, Nevada
Information Technology
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	$ -	$ -	$ -	$ -	$ 10,020,015
Other operating revenues	-	-	-	-	5,889
Total operating revenues	-	-	-	-	10,025,904
Operating expenses:					
Salaries and wages	-	-	-	-	5,650,178
Employee benefits	-	-	-	-	2,138,141
Services and supplies	-	-	-	-	478,985
Total operating expenses	-	-	-	-	8,267,304
Operating income (loss)	-	-	-	-	1,758,600
Nonoperating revenues (expenses):					
Interest income	-	-	-	-	40,104
Interest expense	-	-	-	-	(206)
Total nonoperating revenues (expenses)	-	-	-	-	39,898
Income (loss) before transfers	-	-	-	-	1,798,498
Transfers to other funds	-	(265,234)	(265,234)	-	(1,533,264)
Net income (loss)	$ -	$ (265,234)	$ (265,234)	$ -	$ 265,234

(Continued)

Clark County, Nevada
Information Technology
Schedule of Budget Comparisons
For the fiscal year ended June 30, 2011
(With comparative actual for the fiscal year ended June 30, 2010)
(Continued)

	2011				2010
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	$ -	$ -	$ 217,619	$ 217,619	$ 10,060,530
Cash paid for employees and benefits	-	-	(1,603,223)	(1,603,223)	(7,808,867)
Cash paid for services and supplies	-	-	(456,124)	(456,124)	(97,197)
Other operating receipts	-	-	-	-	5,889
Net cash provided (used) by operating activities	-	-	(1,841,728)	(1,841,728)	2,160,355
Cash flows from noncapital financing activities:					
Transfers to other funds	-	(265,234)	(265,234)	-	(1,533,264)
Net cash used by noncapital financing activities	-	(265,234)	(265,234)	-	(1,533,264)
Cash flows from investing activities:					
Interest income	-	-	(1,075)	(1,075)	41,911
Net increase (decrease) in cash and cash equivalents	-	(265,234)	(2,108,037)	(1,842,803)	669,002
Cash and cash equivalents:					
Beginning of year	-	265,234	2,108,037	1,842,803	1,439,035
End of year	$ -	$ -	$ -	$ -	$ 2,108,037