

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.

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 Position  
June 30, 2013  
(With comparative totals for June 30, 2012)

	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
<b>ASSETS</b>						
Current Assets:						
Cash and cash equivalents:						
In custody of the County Treasurer	\$ 41,090,156	\$ 51,862,384	\$ 11,969,308	\$ 216,675,709	\$ 16,328,351	\$ 46,380,723
In custody of other officials	-	-	-	-	10,000	4,092,000
Loaned securities	-	-	-	-	-	-
Accounts receivable	327,844	58,961	-	1,068,126	48,746	-
Interest receivable	66,748	84,247	19,444	351,973	26,524	75,816
Due from other funds	6,240,494	5,794,392	2,000,000	84,884,715	15,333	282,554
Due from other governmental units	1,568,980	-	-	382,860	-	-
Inventories	-	-	-	-	-	-
Prepaid items and other current assets	-	474,167	-	-	-	-
Total Current Assets	<u>49,294,222</u>	<u>58,274,151</u>	<u>13,988,752</u>	<u>303,363,383</u>	<u>16,428,954</u>	<u>50,831,093</u>
Noncurrent Assets:						
Deferred charges and other assets	-	-	-	57,968,481	-	200,000
Capital Assets:						
Property and equipment	-	1,070,643	-	167,400,000	-	-
Accumulated depreciation	-	(380,432)	-	(10,821,188)	-	-
Total Capital Assets	-	690,211	-	156,578,812	-	-
Total Noncurrent Assets	-	690,211	-	214,547,293	-	200,000
Total Assets	<u>49,294,222</u>	<u>58,964,362</u>	<u>13,988,752</u>	<u>517,910,676</u>	<u>16,428,954</u>	<u>51,031,093</u>
<b>LIABILITIES</b>						
Current Liabilities:						
Current maturities of long-term debt	-	-	-	1,299,016	-	-
Accounts payable	28,858,788	29,265,724	-	3	14,167,123	52,876,533
Accrued expenses	4,362	90,838	-	327,342,355	-	-
Due to other funds	-	89,175	-	2,672,046	3,126	-
Loaned securities	-	-	-	-	-	-
Deposits and other current liabilities	4,708	-	-	-	-	-
Total Current Liabilities	<u>28,867,858</u>	<u>29,445,737</u>	<u>-</u>	<u>331,313,420</u>	<u>14,170,249</u>	<u>52,876,533</u>
Noncurrent Liabilities:						
Long-term debt, less current maturities	-	-	-	164,464,098	-	-
Deferred revenue and other non-current liabilities	-	27,283,988	-	-	-	-
Total Noncurrent Liabilities	-	27,283,988	-	164,464,098	-	-
Total Liabilities	<u>28,867,858</u>	<u>56,729,725</u>	<u>-</u>	<u>495,777,518</u>	<u>14,170,249</u>	<u>52,876,533</u>
<b>NET POSITION</b>						
Net investment in capital assets	-	690,211	-	(9,184,302)	-	-
Unrestricted	20,426,364	1,544,426	13,988,752	31,317,460	2,258,705	(1,845,440)
Total Net Position	<u>\$ 20,426,364</u>	<u>\$ 2,234,637</u>	<u>\$ 13,988,752</u>	<u>\$ 22,133,158</u>	<u>\$ 2,258,705</u>	<u>\$ (1,845,440)</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Net Position  
June 30, 2013  
(With comparative totals for June 30, 2012)  
(Continued)

	CCDC Self- Funded Insurance	CCDC Self- Funded Industrial Insurance	County Liability Insurance	County Liability Insurance Pool	Clark County Investment Pool	Regional Justice Center Maintenance and Operations
<b>ASSETS</b>						
Current Assets:						
Cash and cash equivalents:						
In custody of the County Treasurer	\$ 2,867,367	\$ 7,373,920	\$ 13,063,195	\$ 12,315,882	\$ 924,025	\$ 5,489,977
In custody of other officials	-	-	-	-	-	-
Loaned securities	-	-	-	-	-	-
Accounts receivable	-	-	-	1,195,205	-	447,961
Interest receivable	4,658	11,505	21,220	20,006	1,501	8,913
Due from other funds	-	-	13	-	10,689	21
Due from other governmental units	-	-	-	-	-	10,112
Inventories	-	-	-	-	-	-
Prepaid items and other current assets	-	-	-	1,003,720	-	-
Total Current Assets	<u>2,872,025</u>	<u>7,385,425</u>	<u>13,084,428</u>	<u>14,534,813</u>	<u>936,215</u>	<u>5,956,984</u>
Noncurrent Assets:						
Deferred charges and other assets	-	-	-	-	-	-
Capital Assets:						
Property and equipment	-	-	115,693	-	-	147,726
Accumulated depreciation	-	-	(115,693)	-	-	(32,987)
Total Capital Assets	-	-	-	-	-	114,739
Total Noncurrent Assets	-	-	-	-	-	114,739
Total Assets	<u>2,872,025</u>	<u>7,385,425</u>	<u>13,084,428</u>	<u>14,534,813</u>	<u>936,215</u>	<u>6,071,723</u>
<b>LIABILITIES</b>						
Current Liabilities:						
Current maturities of long-term debt	-	-	-	-	-	-
Accounts payable	2,154,832	8,959,365	5,675,529	10,475,666	159,523	351,905
Accrued expenses	-	-	125,844	-	60,548	489,849
Due to other funds	-	-	155,699	-	74,312	1,034,668
Loaned securities	-	-	-	-	-	-
Deposits and other current liabilities	-	-	-	-	-	20
Total Current Liabilities	<u>2,154,832</u>	<u>8,959,365</u>	<u>5,957,072</u>	<u>10,475,666</u>	<u>294,383</u>	<u>1,876,442</u>
Noncurrent Liabilities:						
Long-term debt, less current maturities	-	-	-	-	-	-
Deferred revenue and other non-current liabilities	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	<u>2,154,832</u>	<u>8,959,365</u>	<u>5,957,072</u>	<u>10,475,666</u>	<u>294,383</u>	<u>1,876,442</u>
<b>NET POSITION</b>						
Net investment in capital assets	-	-	-	-	-	114,739
Unrestricted	717,193	(1,573,940)	7,127,356	4,059,147	641,832	4,080,542
Total Net Position	<u>\$ 717,193</u>	<u>\$ (1,573,940)</u>	<u>\$ 7,127,356</u>	<u>\$ 4,059,147</u>	<u>\$ 641,832</u>	<u>\$ 4,195,281</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Net Position  
June 30, 2013  
(With comparative totals for June 30, 2012)  
(Continued)

	Automotive and Central Services	Construction Management	Enterprise Resource Planning	Totals	
				2013	2012
<b>ASSETS</b>					
Current Assets:					
Cash and cash equivalents:					
In custody of the County Treasurer	\$ 16,274,170	\$ 3,320,628	\$ 43,675,772	\$ 489,611,567	\$ 494,887,126
In custody of other officials	-	-	-	4,102,000	4,102,000
Loaned securities	-	-	-	-	99,054,023
Accounts receivable	62,210	90,731	491,959	3,791,743	1,646,661
Interest receivable	26,436	5,394	70,948	795,333	981,842
Due from other funds	130,006	-	88,541	99,446,758	106,713,375
Due from other governmental units	-	-	-	1,961,952	760,935
Inventories	442,817	-	-	442,817	359,707
Prepaid items and other current assets	-	-	-	1,477,887	1,345,402
Total Current Assets	<u>16,935,639</u>	<u>3,416,753</u>	<u>44,327,220</u>	<u>601,630,057</u>	<u>709,851,071</u>
Noncurrent Assets:					
Deferred charges and other assets	-	-	5,161,238	63,329,719	41,947,642
Capital Assets:					
Property and equipment	8,496,277	110,266	12,384,603	189,725,208	182,945,268
Accumulated depreciation	(7,923,575)	(110,266)	(11,366,733)	(30,750,874)	(18,616,947)
Total Capital Assets	<u>572,702</u>	<u>-</u>	<u>1,017,870</u>	<u>158,974,334</u>	<u>164,328,321</u>
Total Noncurrent Assets	<u>572,702</u>	<u>-</u>	<u>6,179,108</u>	<u>222,304,053</u>	<u>206,275,963</u>
Total Assets	<u>17,508,341</u>	<u>3,416,753</u>	<u>50,506,328</u>	<u>823,934,110</u>	<u>916,127,034</u>
<b>LIABILITIES</b>					
Current Liabilities:					
Current maturities of long-term debt	-	-	-	1,299,016	969,678
Accounts payable	909,807	115,212	3,196,854	157,166,864	159,446,592
Accrued expenses	636,837	430,124	4,325,551	333,506,308	277,807,061
Due to other funds	765,059	423,937	2,953,197	8,171,219	15,538,302
Loaned securities	-	-	-	-	101,565,558
Deposits and other current liabilities	25	2,500	-	7,253	274,212
Total Current Liabilities	<u>2,311,728</u>	<u>971,773</u>	<u>10,475,602</u>	<u>500,150,660</u>	<u>555,601,403</u>
Noncurrent Liabilities:					
Long-term debt, less current maturities	-	-	-	164,464,098	165,763,114
Deferred revenue and other non-current liabilities	-	-	-	27,283,988	-
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>191,748,086</u>	<u>165,763,114</u>
Total Liabilities	<u>2,311,728</u>	<u>971,773</u>	<u>10,475,602</u>	<u>691,898,746</u>	<u>721,364,517</u>
<b>NET POSITION</b>					
Net investment in capital assets	572,702	-	1,017,870	(6,788,780)	(2,404,471)
Unrestricted	14,623,911	2,444,980	39,012,856	138,824,144	197,166,988
Total Net Position	<u>\$ 15,196,613</u>	<u>\$ 2,444,980</u>	<u>\$ 40,030,726</u>	<u>\$ 132,035,364</u>	<u>\$ 194,762,517</u>

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Revenues, Expenses and Changes in Net Position  
For the fiscal year ended June 30, 2013  
(With comparative totals for the fiscal year ended June 30, 2012)

	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	\$ 84,320,885	\$ 10,188,760	\$ 447,639	\$ 51,730,626	\$ 2,291,089	\$ 5,797,302
Parking fees	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other operating revenues	1,744,132	1,319,051	374,417	-	3,620,360	3,412,394
Total operating revenues	<u>86,065,017</u>	<u>11,507,811</u>	<u>822,056</u>	<u>51,730,626</u>	<u>5,911,449</u>	<u>9,209,696</u>
Operating expenses:						
Salaries and wages	-	420,336	551,714	-	-	-
Employee benefits	-	204,590	24,132	56,058,526	-	-
Services and supplies	84,633,554	39,232,959	2,589,643	2,672,046	4,684,638	12,221,108
Depreciation	-	42,615	-	5,410,594	-	-
Total operating expenses	<u>84,633,554</u>	<u>39,900,500</u>	<u>3,165,489</u>	<u>64,141,166</u>	<u>4,684,638</u>	<u>12,221,108</u>
Operating income (loss)	<u>1,431,463</u>	<u>(28,392,689)</u>	<u>(2,343,433)</u>	<u>(12,410,540)</u>	<u>1,226,811</u>	<u>(3,011,412)</u>
Nonoperating revenues (expenses):						
Interest income	96,815	167,139	(27,384)	499,688	50,752	93,327
Interest expense	(14,119)	(24,277)	(4,361)	(11,664,071)	(4,476)	(15,398)
Gain (loss) on sale or disposition of property and equipment	-	-	-	-	-	-
Other nonoperating revenues (expenses)	-	-	-	12,566,187	-	-
Total nonoperating revenues (expenses)	<u>82,696</u>	<u>142,862</u>	<u>(31,745)</u>	<u>1,401,804</u>	<u>46,276</u>	<u>77,929</u>
Income (loss) before transfers	<u>1,514,159</u>	<u>(28,249,827)</u>	<u>(2,375,178)</u>	<u>(11,008,736)</u>	<u>1,273,087</u>	<u>(2,933,483)</u>
Transfers from other funds	-	-	2,000,000	-	6,496,322	-
Transfers to other funds	-	(22,000,000)	-	-	-	-
Changes in net position	<u>1,514,159</u>	<u>(50,249,827)</u>	<u>(375,178)</u>	<u>(11,008,736)</u>	<u>7,769,409</u>	<u>(2,933,483)</u>
Net position:						
Beginning of year	<u>18,912,205</u>	<u>52,484,464</u>	<u>14,363,930</u>	<u>33,141,894</u>	<u>(5,510,704)</u>	<u>1,088,043</u>
End of year	<u>\$ 20,426,364</u>	<u>\$ 2,234,637</u>	<u>\$ 13,988,752</u>	<u>\$ 22,133,158</u>	<u>\$ 2,258,705</u>	<u>\$ (1,845,440)</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Revenues, Expenses and Changes in Net Position  
For the fiscal year ended June 30, 2013  
(With comparative totals for the fiscal year ended June 30, 2012)  
(Continued)

	CCDC Self- Funded Insurance	CCDC Self- Funded Industrial Insurance	County Liability Insurance	County Liability Insurance Pool	Clark County Investment Pool	Regional Justice Center Maintenance and Operations
Operating revenues:						
Charges for services:						
Insurance	\$ -	\$ 1,173,938	\$ 1,986,117	\$ 5,472,879	\$ -	\$ -
Parking fees	-	-	-	-	-	96,203
Other	-	-	-	-	1,269,203	8,028,000
Other operating revenues	-	120,192	-	8,920	-	1,931,925
Total operating revenues	<u>-</u>	<u>1,294,130</u>	<u>1,986,117</u>	<u>5,481,799</u>	<u>1,269,203</u>	<u>10,056,128</u>
Operating expenses:						
Salaries and wages	-	-	455,061	-	359,643	3,258,009
Employee benefits	-	-	286,543	-	170,405	1,786,003
Services and supplies	414,077	1,979,137	925,581	3,985,450	659,563	4,559,366
Depreciation	-	-	-	-	-	20,832
Total operating expenses	<u>414,077</u>	<u>1,979,137</u>	<u>1,667,185</u>	<u>3,985,450</u>	<u>1,189,611</u>	<u>9,624,210</u>
Operating income (loss)	<u>(414,077)</u>	<u>(685,007)</u>	<u>318,932</u>	<u>1,496,349</u>	<u>79,592</u>	<u>431,918</u>
Nonoperating revenues (expenses):						
Interest income	18,629	46,600	(4,557)	22,065	1,606	(3,734)
Interest expense	(936)	(2,350)	(4,492)	(3,707)	(271)	(1,145)
Gain (loss) on sale or disposition of property and equipment	-	-	-	-	-	-
Other nonoperating revenues (expenses)	-	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>17,693</u>	<u>44,250</u>	<u>(9,049)</u>	<u>18,358</u>	<u>1,335</u>	<u>(4,879)</u>
Income (loss) before transfers	<u>(396,384)</u>	<u>(640,757)</u>	<u>309,883</u>	<u>1,514,707</u>	<u>80,927</u>	<u>427,039</u>
Transfers from other funds	-	-	-	-	-	-
Transfers to other funds	-	-	(6,496,322)	-	-	-
Changes in net position	<u>(396,384)</u>	<u>(640,757)</u>	<u>(6,186,439)</u>	<u>1,514,707</u>	<u>80,927</u>	<u>427,039</u>
Net position:						
Beginning of year	<u>1,113,577</u>	<u>(933,183)</u>	<u>13,313,795</u>	<u>2,544,440</u>	<u>560,905</u>	<u>3,768,242</u>
End of year	<u>\$ 717,193</u>	<u>\$ (1,573,940)</u>	<u>\$ 7,127,356</u>	<u>\$ 4,059,147</u>	<u>\$ 641,832</u>	<u>\$ 4,195,281</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Revenues, Expenses and Changes in Net Position  
For the fiscal year ended June 30, 2013  
(With comparative totals for the fiscal year ended June 30, 2012)

	Automotive and Central Services	Construction Management	Enterprise Resource Planning	Totals	
				2013	2012
Operating revenues:					
Charges for services:					
Insurance	\$ -	\$ -	\$ -	\$ 163,409,235	\$ 166,383,466
Parking fees	-	-	-	96,203	153,433
Other	15,207,194	1,659,394	49,024,712	75,188,503	72,497,194
Other operating revenues	72,620	1,478	2,610,934	15,216,423	40,812,763
Total operating revenues	<u>15,279,814</u>	<u>1,660,872</u>	<u>51,635,646</u>	<u>253,910,364</u>	<u>279,846,856</u>
Operating expenses:					
Salaries and wages	3,091,399	2,377,400	16,456,474	26,970,036	27,914,035
Employee benefits	1,503,909	1,056,020	7,263,466	68,353,594	81,722,075
Services and supplies	10,960,029	666,409	29,923,334	200,106,894	173,068,277
Depreciation	86,761	-	576,828	6,137,630	6,046,385
Total operating expenses	<u>15,642,098</u>	<u>4,099,829</u>	<u>54,220,102</u>	<u>301,568,154</u>	<u>288,750,772</u>
Operating income (loss)	<u>(362,284)</u>	<u>(2,438,957)</u>	<u>(2,584,456)</u>	<u>(47,657,790)</u>	<u>(8,903,916)</u>
Nonoperating revenues (expenses):					
Interest income	21,624	(4,950)	104,082	1,081,702	5,968,650
Interest expense	(4,770)	(680)	(14,719)	(11,759,772)	(11,748,200)
Gain (loss) on sale or disposition of property and equipment	365,549	-	176,971	542,520	319,458
Other nonoperating revenues (expenses)	-	-	-	12,566,187	12,327,925
Total nonoperating revenues (expenses)	<u>382,403</u>	<u>(5,630)</u>	<u>266,334</u>	<u>2,430,637</u>	<u>6,867,833</u>
Income (loss) before transfers	20,119	(2,444,587)	(2,318,122)	(45,227,153)	(2,036,083)
Transfers from other funds	-	2,500,000	-	10,996,322	24,952,732
Transfers to other funds	-	-	-	(28,496,322)	(22,566,864)
Changes in net position	<u>20,119</u>	<u>55,413</u>	<u>(2,318,122)</u>	<u>(62,727,153)</u>	<u>349,785</u>
Net position:					
Beginning of year	<u>15,176,494</u>	<u>2,389,567</u>	<u>42,348,848</u>	<u>194,762,517</u>	<u>194,412,732</u>
End of year	<u>\$ 15,196,613</u>	<u>\$ 2,444,980</u>	<u>\$ 40,030,726</u>	<u>\$ 132,035,364</u>	<u>\$ 194,762,517</u>

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2013  
(With comparative totals for the fiscal year ended June 30, 2012)

	Self-Funded Group Insurance	Clark County Workers' Compensation	Employee Benefits	Other Post- Employment Benefits Reserve	LVMPD Self- Funded Insurance	LVMPD Self- Funded Industrial Insurance
<b>Cash flows from operating activities:</b>						
Cash received from customers	\$ 85,725,547	\$ 9,783,914	\$ 175,947	\$ 25,476,111	\$ 2,292,326	\$ 5,514,748
Cash paid for employees and benefits	2,233	(618,884)	(575,846)	-	-	-
Cash paid for services and supplies	(89,729,348)	(11,821,847)	(2,590,368)	-	(3,851,669)	(12,233,859)
Other operating receipts	1,744,132	1,319,051	374,417	-	3,620,360	3,412,394
Net cash provided (used) by operating activities	<u>(2,257,436)</u>	<u>(1,337,766)</u>	<u>(2,615,850)</u>	<u>25,476,111</u>	<u>2,061,017</u>	<u>(3,306,717)</u>
<b>Cash flows from noncapital financing activities:</b>						
Transfers from other funds	-	-	-	-	6,496,322	-
Transfers to other funds	-	(30,000,000)	-	-	-	-
Other nonoperating revenues	-	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>(30,000,000)</u>	<u>-</u>	<u>-</u>	<u>6,496,322</u>	<u>-</u>
<b>Cash flows from capital and related financing activities:</b>						
Acquisition, construction, or improvement of capital assets	-	-	-	-	-	-
Contributions received for capital purposes	-	-	-	12,566,187	-	-
Proceeds from the sale of capital assets	-	-	-	-	-	-
<b>Cash used for debt service:</b>						
Principal	-	-	-	(969,678)	-	-
Interest	-	-	-	(11,596,509)	-	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash flows from investing activities:</b>						
Interest income	<u>(118,439)</u>	<u>(199,237)</u>	<u>(96,581)</u>	<u>(512,575)</u>	<u>(4,280)</u>	<u>(151,717)</u>
Net increase (decrease) in cash and cash equivalents	<u>(2,375,875)</u>	<u>(31,537,003)</u>	<u>(2,712,431)</u>	<u>24,963,536</u>	<u>8,553,059</u>	<u>(3,458,434)</u>
<b>Cash and cash equivalents:</b>						
Beginning of year	43,466,031	83,399,387	14,681,739	191,712,173	7,785,292	53,931,157
End of year	<u>\$ 41,090,156</u>	<u>\$ 51,862,384</u>	<u>\$ 11,969,308</u>	<u>\$ 216,675,709</u>	<u>\$ 16,338,351</u>	<u>\$ 50,472,723</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2013  
(With comparative totals for the fiscal year ended June 30, 2012)  
(Continued)

	<u>Self-Funded Group Insurance</u>	<u>Clark County Workers' Compensation</u>	<u>Employee Benefits</u>	<u>Other Post- Employment Benefits Reserve</u>	<u>LVMPD Self- Funded Insurance</u>	<u>LVMPD Self- Funded Industrial Insurance</u>
Reconciliation of operating income (loss) to net cash flows from operating activities:						
Operating income (loss)	\$ 1,431,463	\$ (28,392,689)	\$ (2,343,433)	\$ (12,410,540)	\$ 1,226,811	\$ (3,011,412)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	-	42,615	-	5,410,594	-	-
(Increase) decrease in accounts receivable	161,713	(7,670)	-	(1,068,126)	(100)	-
(Increase) decrease in due from other funds	2,807,221	(397,176)	-	(3,704,085)	1,337	(282,554)
(Increase) decrease in due from other governmental units	(1,568,980)	-	-	(136,962)	-	-
(Increase) decrease in inventory	-	-	-	-	-	-
(Increase) decrease in prepaid expense	-	(16,451)	-	-	-	-
Increase (decrease) in deferred charges and other assets	-	-	-	(21,345,342)	-	-
Increase (decrease) in accounts payable	(5,095,794)	124,244	(725)	-	829,843	(12,751)
Increase (decrease) in accrued expenses	2,233	6,042	-	56,058,526	-	-
Increase (decrease) in due to other funds	-	19,331	-	2,672,046	3,126	-
Increase (decrease) in deposits and other liabilities	4,708	27,283,988	(271,692)	-	-	-
Net cash provided (used) by operating activities	<u>\$ (2,257,436)</u>	<u>\$ (1,337,766)</u>	<u>\$ (2,615,850)</u>	<u>\$ 25,476,111</u>	<u>\$ 2,061,017</u>	<u>\$ (3,306,717)</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2013  
(With comparative totals for the fiscal year ended June 30, 2012)  
(Continued)

	CCDC Self- Funded Insurance	CCDC Self- Funded Industrial Insurance	County Liability Insurance	County Liability Insurance Pool	Clark County Investment Pool	Regional Justice Center Maintenance and Operations
<b>Cash flows from operating activities:</b>						
Cash received from customers	\$ -	\$ 1,173,938	\$ 1,986,120	\$ 4,277,811	\$ 1,274,086	\$ 8,610,994
Cash paid for employees and benefits	-	-	(800,822)	-	(527,967)	(4,991,619)
Cash paid for services and supplies	(201,224)	(1,952,955)	(843,061)	(3,918,773)	(762,546)	(4,481,172)
Other operating receipts	-	120,192	-	8,920	-	1,931,925
Net cash provided (used) by operating activities	<u>(201,224)</u>	<u>(658,825)</u>	<u>342,237</u>	<u>367,958</u>	<u>(16,427)</u>	<u>1,070,128</u>
<b>Cash flows from noncapital financing activities:</b>						
Transfers from other funds	3,055,556	8,000,000	-	-	-	-
Transfers to other funds	-	-	(9,551,878)	-	-	-
Other nonoperating revenues	-	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>3,055,556</u>	<u>8,000,000</u>	<u>(9,551,878)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash flows from capital and related financing activities:</b>						
Acquisition, construction, or improvement of capital assets	-	-	-	-	-	(69,286)
Contributions received for capital purposes	-	-	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-	-	-
<b>Cash used for debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(69,286)</u>
<b>Cash flows from investing activities:</b>						
Interest income	13,035	32,745	(99,439)	(38,708)	(2,859)	(27,861)
Net increase (decrease) in cash and cash equivalents	<u>2,867,367</u>	<u>7,373,920</u>	<u>(9,309,080)</u>	<u>329,250</u>	<u>(19,286)</u>	<u>972,981</u>
<b>Cash and cash equivalents:</b>						
Beginning of year	-	-	22,372,275	11,986,632	943,311	4,516,996
End of year	<u>\$ 2,867,367</u>	<u>\$ 7,373,920</u>	<u>\$ 13,063,195</u>	<u>\$ 12,315,882</u>	<u>\$ 924,025</u>	<u>\$ 5,489,977</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2013  
(With comparative totals for the fiscal year ended June 30, 2012)  
(Continued)

	CCDC Self- Funded Insurance Fund	CCDC Self- Funded Industrial Insurance	County Liability Insurance	County Liability Insurance Pool	Clark County Investment Pool	Regional Justice Center Maintenance and Operations
Reconciliation of operating income (loss) to net cash flows from operating activities:						
Operating income (loss)	\$ (414,077)	\$ (685,007)	\$ 318,932	\$ 1,496,349	\$ 79,592	\$ 431,918
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation	-	-	-	-	-	20,832
(Increase) decrease in accounts receivable	-	-	-	(1,195,068)	-	(14,688)
(Increase) decrease in due from other funds	-	-	3	-	4,883	(21)
(Increase) decrease in due from other governmental units	-	-	-	-	-	501,500
(Increase) decrease in inventory	-	-	-	-	-	-
(Increase) decrease in prepaid expense	-	-	-	(116,034)	-	-
Increase (decrease) in deferred charges and other assets	-	-	-	-	-	-
Increase (decrease) in accounts payable	212,853	26,182	39,375	182,711	(119,092)	(131,172)
Increase (decrease) in accrued expenses	-	-	(59,218)	-	2,081	52,393
Increase (decrease) in due to other funds	-	-	43,145	-	16,109	209,366
Increase (decrease) in deposits and other liabilities	-	-	-	-	-	-
Net cash provided (used) by operating activities	<u>\$ (201,224)</u>	<u>\$ (658,825)</u>	<u>\$ 342,237</u>	<u>\$ 367,958</u>	<u>\$ (16,427)</u>	<u>\$ 1,070,128</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2013  
(With comparative totals for the fiscal year ended June 30, 2012)  
(Continued)

	Automotive and Central Services	Construction Management	Enterprise Resource Planning	Totals	
				2013	2012
<b>Cash flows from operating activities:</b>					
Cash received from customers	\$ 15,125,435	\$ 1,686,274	\$ 48,806,616	\$ 211,909,867	\$ 208,481,295
Cash paid for employees and benefits	(4,586,203)	(3,498,135)	(24,027,141)	(39,624,384)	(42,128,134)
Cash paid for services and supplies	(10,722,204)	(716,609)	(27,804,124)	(171,629,759)	(180,274,393)
Other operating receipts	72,620	1,478	2,610,934	15,216,423	40,812,763
Net cash provided (used) by operating activities	(110,352)	(2,526,992)	(413,715)	15,872,147	26,891,531
<b>Cash flows from noncapital financing activities:</b>					
Transfers from other funds	-	2,500,000	-	20,051,878	4,500,000
Transfers to other funds	-	-	-	(39,551,878)	(2,114,132)
Other nonoperating revenues	-	-	-	-	8,134
Net cash provided (used) by noncapital financing activities	-	2,500,000	-	(19,500,000)	2,394,002
<b>Cash flows from capital and related financing activities:</b>					
Acquisition, construction, or improvement of capital assets	(144,545)	-	(392,841)	(606,672)	(902,975)
Contributions received for capital purposes	-	-	-	12,566,187	12,319,791
Proceeds from the sale of capital assets	365,549	-	-	365,549	323,070
Cash used for debt service:					
Principal	-	-	-	(969,678)	(667,208)
Interest	-	-	-	(11,596,509)	(11,652,583)
Net cash provided (used) by capital and related financing activities	221,004	-	(392,841)	(241,123)	(579,905)
<b>Cash flows from investing activities:</b>					
Interest income	(59,742)	(21,440)	(119,485)	(1,406,583)	6,147,383
Net increase (decrease) in cash and cash equivalents	50,910	(48,432)	(926,041)	(5,275,559)	34,853,011
<b>Cash and cash equivalents:</b>					
Beginning of year	16,223,260	3,369,060	44,601,813	498,989,126	464,136,115
End of year	\$ 16,274,170	\$ 3,320,628	\$ 43,675,772	\$ 493,713,567	\$ 498,989,126

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2013  
(With comparative totals for the fiscal year ended June 30, 2012)  
(Continued)

	Automotive and Central Services	Construction Management	Enterprise Resource Planning	Totals	
				2013	2012
Reconciliation of operating income (loss) to net cash flows from operating activities:					
Operating income (loss)	\$ (362,284)	\$ (2,438,957)	\$ (2,584,456)	\$ (47,657,790)	\$ (8,903,916)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	86,761	-	576,828	6,137,630	6,046,385
(Increase) decrease in accounts receivable	44,797	26,880	(92,820)	(2,145,082)	(376,253)
(Increase) decrease in due from other funds	(130,006)	-	(88,541)	(1,788,939)	(19,974,854)
(Increase) decrease in due from other governmental units	3,425	-	-	(1,201,017)	213,966
(Increase) decrease in inventory	(83,110)	-	-	(83,110)	49,283
(Increase) decrease in prepaid expense	-	-	-	(132,485)	(112,441)
Increase (decrease) in deferred charges and other assets	-	-	(36,735)	(21,382,077)	(10,387,066)
Increase (decrease) in accounts payable	157,252	28,441	1,478,902	(2,279,731)	(8,296,853)
Increase (decrease) in accrued expenses	9,105	(64,715)	(307,201)	55,699,246	67,507,976
Increase (decrease) in due to other funds	163,683	(78,641)	640,308	3,688,473	1,187,760
Increase (decrease) in deposits and other liabilities	25	-	-	27,017,029	(62,456)
Net cash provided (used) by operating activities	<u>\$ (110,352)</u>	<u>\$ (2,526,992)</u>	<u>\$ (413,715)</u>	<u>\$ 15,872,147</u>	<u>\$ 26,891,531</u>

Clark County, Nevada  
Self-Funded Group Insurance  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 82,700,000	\$ 82,700,000	\$ 84,320,885	\$ 1,620,885	\$ 75,833,661
Other operating revenues	1,000,000	1,000,000	1,744,132	744,132	3,059,376
Total operating revenues	<u>83,700,000</u>	<u>83,700,000</u>	<u>86,065,017</u>	<u>2,365,017</u>	<u>78,893,037</u>
Operating expenses:					
Services and supplies	92,503,859	92,503,859	84,633,554	(7,870,305)	79,052,977
Total operating expenses	<u>92,503,859</u>	<u>92,503,859</u>	<u>84,633,554</u>	<u>(7,870,305)</u>	<u>79,052,977</u>
Operating income (loss)	<u>(8,803,859)</u>	<u>(8,803,859)</u>	<u>1,431,463</u>	<u>10,235,322</u>	<u>(159,940)</u>
Nonoperating revenues (expenses):					
Interest income	25,000	25,000	96,815	71,815	540,275
Interest expense	(1,800)	(1,800)	(14,119)	(12,319)	(8,154)
Other nonoperating revenues	-	-	-	-	8,134
Total nonoperating revenues (expenses)	<u>23,200</u>	<u>23,200</u>	<u>82,696</u>	<u>59,496</u>	<u>540,255</u>
Net income (loss)	<u>\$ (8,780,659)</u>	<u>\$ (8,780,659)</u>	<u>\$ 1,514,159</u>	<u>\$ 10,294,818</u>	<u>\$ 380,315</u>

(Continued)

Clark County, Nevada  
Self-Funded Group Insurance  
Schedule of Budget Comparisons  
For the Fiscal Year Ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)  
(Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 82,700,000	\$ 82,700,000	\$ 85,725,547	\$ 3,025,547	\$ 76,387,518
Cash paid for employees and benefits	-	-	2,233	2,233	1,194
Cash paid for services and supplies	(92,505,659)	(92,505,659)	(89,729,348)	2,776,311	(67,963,094)
Other operating receipts	1,000,000	1,000,000	1,744,132	744,132	3,059,376
Net cash provided (used) by operating activities	<u>(8,805,659)</u>	<u>(8,805,659)</u>	<u>(2,257,436)</u>	<u>6,548,223</u>	<u>11,484,994</u>
Cash flows from noncapital financing activities:					
Other nonoperating revenues (expenses)	-	-	-	-	8,134
Net cash provided by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,134</u>
Cash flows from investing activities:					
Interest income	25,000	25,000	(118,439)	(143,439)	580,843
Net increase (decrease) in cash and cash equivalents	(8,780,659)	(8,780,659)	(2,375,875)	6,404,784	12,073,971
Cash and cash equivalents:					
Beginning of year	24,488,324	24,488,324	43,466,031	18,977,707	31,392,060
End of year	<u>\$ 15,707,665</u>	<u>\$ 15,707,665</u>	<u>\$ 41,090,156</u>	<u>\$ 25,382,491</u>	<u>\$ 43,466,031</u>

Clark County, Nevada  
Clark County Worker's Compensation  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 9,309,500	\$ 9,309,500	\$ 10,188,760	\$ 879,260	\$ 10,452,730
Other operating revenues	500,000	500,000	1,319,051	819,051	32,347,765
Total operating revenues	<u>9,809,500</u>	<u>9,809,500</u>	<u>11,507,811</u>	<u>1,698,311</u>	<u>42,800,495</u>
Operating expenses:					
Salaries and wages	790,947	790,947	420,336	(370,611)	723,773
Employee benefits	212,870	212,870	204,590	(8,280)	203,619
Services and supplies	14,542,023	40,826,011	39,232,959	(1,593,052)	12,643,149
Depreciation	48,033	48,033	42,615	(5,418)	48,033
Total operating expenses	<u>15,593,873</u>	<u>41,877,861</u>	<u>39,900,500</u>	<u>(1,977,361)</u>	<u>13,618,574</u>
Operating income (loss)	<u>(5,784,373)</u>	<u>(32,068,361)</u>	<u>(28,392,689)</u>	<u>3,675,672</u>	<u>29,181,921</u>
Nonoperating revenues (expenses):					
Interest income	30,000	30,000	167,139	137,139	1,038,548
Interest expense	(5,000)	(5,000)	(24,277)	(19,277)	(17,298)
Loss on sale or disposition of property and equipment	-	-	-	-	(3,612)
Total nonoperating revenues (expenses)	<u>25,000</u>	<u>25,000</u>	<u>142,862</u>	<u>117,862</u>	<u>1,017,638</u>
Income (loss) before transfers	<u>(5,759,373)</u>	<u>(32,043,361)</u>	<u>(28,249,827)</u>	<u>3,793,534</u>	<u>30,199,559</u>
Transfers to other funds	-	(22,000,000)	(22,000,000)	-	(8,000,000)
Net income (loss)	<u>\$ (5,759,373)</u>	<u>\$ (54,043,361)</u>	<u>\$ (50,249,827)</u>	<u>\$ 3,793,534</u>	<u>\$ 22,199,559</u>

(Continued)

Clark County, Nevada  
Clark County Worker's Compensation  
Schedule of Budget Comparisons  
For the Fiscal Year Ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)  
(Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 9,309,500	\$ 9,309,500	\$ 9,783,914	\$ 474,414	\$ 9,998,960
Cash paid for employees and benefits	(1,003,817)	(1,003,817)	(618,884)	384,933	(986,443)
Cash paid for services and supplies	(14,547,023)	(40,831,011)	(11,821,847)	29,009,164	(43,478,025)
Other operating receipts	500,000	500,000	1,319,051	819,051	32,347,765
Net cash used by operating activities	<u>(5,741,340)</u>	<u>(32,025,328)</u>	<u>(1,337,766)</u>	<u>30,687,562</u>	<u>(2,117,743)</u>
Cash flows from noncapital financing activities:					
Transfers to other funds	-	(22,000,000)	(30,000,000)	(8,000,000)	-
Net cash used by noncapital financing activities	<u>-</u>	<u>(22,000,000)</u>	<u>(30,000,000)</u>	<u>(8,000,000)</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	30,000	30,000	(199,237)	(229,237)	1,048,604
Net decrease in cash and cash equivalents	(5,711,340)	(53,995,328)	(31,537,003)	22,458,325	(1,069,139)
Cash and cash equivalents:					
Beginning of year	<u>80,337,343</u>	<u>80,337,343</u>	<u>83,399,387</u>	<u>3,062,044</u>	<u>84,468,526</u>
End of year	<u>\$ 74,626,003</u>	<u>\$ 26,342,015</u>	<u>\$ 51,862,384</u>	<u>\$ 25,520,369</u>	<u>\$ 83,399,387</u>

Clark County, Nevada  
Employee Benefits  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 560,000	\$ 560,000	\$ 447,639	\$ (112,361)	\$ 1,037,414
Other operating revenues	-	-	374,417	374,417	-
Total operating revenues	<u>560,000</u>	<u>560,000</u>	<u>822,056</u>	<u>262,056</u>	<u>1,037,414</u>
Operating expenses:					
Salaries and wages	3,000,000	3,000,000	551,714	(2,448,286)	352,973
Employee benefits	100,000	100,000	24,132	(75,868)	13,001
Services and supplies	3,998,000	3,996,000	2,589,643	(1,406,357)	2,830,561
Total operating expenses	<u>7,098,000</u>	<u>7,096,000</u>	<u>3,165,489</u>	<u>(3,930,511)</u>	<u>3,196,535</u>
Operating loss	<u>(6,538,000)</u>	<u>(6,536,000)</u>	<u>(2,343,433)</u>	<u>4,192,567</u>	<u>(2,159,121)</u>
Nonoperating revenues (expenses):					
Interest income	20,000	20,000	(27,384)	(47,384)	240,786
Interest expense	(2,000)	(4,000)	(4,361)	(361)	(2,705)
Total nonoperating revenues (expenses)	<u>18,000</u>	<u>16,000</u>	<u>(31,745)</u>	<u>(47,745)</u>	<u>238,081</u>
Loss before transfers	<u>(6,520,000)</u>	<u>(6,520,000)</u>	<u>(2,375,178)</u>	<u>4,144,822</u>	<u>(1,921,040)</u>
Transfers from other funds	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>	<u>2,000,000</u>
Net income (loss)	<u>\$ (4,520,000)</u>	<u>\$ (4,520,000)</u>	<u>\$ (375,178)</u>	<u>\$ 4,144,822</u>	<u>\$ 78,960</u>

(Continued)

Clark County, Nevada  
Employee Benefits  
Schedule of Budget Comparisons  
For the Fiscal Year Ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)  
(Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 560,000	\$ 560,000	\$ 175,947	\$ (384,053)	\$ 5,476,064
Cash paid for employees and benefits	(3,100,000)	(3,100,000)	(575,846)	2,524,154	(709,460)
Cash paid for services and supplies	(4,000,000)	(4,000,000)	(2,590,368)	1,409,632	(2,829,836)
Other operating receipts	-	-	374,417	374,417	-
Net cash provided (used) by operating activities	<u>(6,540,000)</u>	<u>(6,540,000)</u>	<u>(2,615,850)</u>	<u>3,924,150</u>	<u>1,936,768</u>
Cash flows from noncapital financing activities:					
Transfers from other funds	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>	<u>(2,000,000)</u>	<u>2,000,000</u>
Net cash provided by noncapital financing activities	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>	<u>(2,000,000)</u>	<u>2,000,000</u>
Cash flows from investing activities:					
Interest income	<u>20,000</u>	<u>20,000</u>	<u>(96,581)</u>	<u>(116,581)</u>	<u>254,848</u>
Net increase (decrease) in cash and cash equivalents	(4,520,000)	(4,520,000)	(2,712,431)	1,807,569	4,191,616
Cash and cash equivalents:					
Beginning of year	<u>8,565,123</u>	<u>8,565,123</u>	<u>14,681,739</u>	<u>6,116,616</u>	<u>10,490,123</u>
End of year	<u>\$ 4,045,123</u>	<u>\$ 4,045,123</u>	<u>\$ 11,969,308</u>	<u>\$ 7,924,185</u>	<u>\$ 14,681,739</u>

Clark County, Nevada  
 Other Post-Employment Benefits Reserve  
 Schedule of Budget Comparisons  
 For the fiscal year ended June 30, 2013  
 (With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 67,000,000	\$ 67,000,000	\$ 51,730,626	\$ (15,269,374)	\$ 65,325,654
Total operating revenues	<u>67,000,000</u>	<u>67,000,000</u>	<u>51,730,626</u>	<u>(15,269,374)</u>	<u>65,325,654</u>
Operating expenses:					
Employee benefits	67,000,000	63,662,034	56,058,526	(7,603,508)	69,067,839
Services and supplies	995,500	4,244,866	2,672,046	(1,572,820)	-
Depreciation	3,348,000	3,348,000	5,410,594	2,062,594	5,410,594
Total operating expenses	<u>71,343,500</u>	<u>71,254,900</u>	<u>64,141,166</u>	<u>(7,113,734)</u>	<u>74,478,433</u>
Operating loss	<u>(4,343,500)</u>	<u>(4,254,900)</u>	<u>(12,410,540)</u>	<u>(8,155,640)</u>	<u>(9,152,779)</u>
Nonoperating revenues (expenses):					
Interest income	1,800,000	1,800,000	499,688	(1,300,312)	2,170,502
Interest expense	(10,222,591)	(10,311,191)	(11,664,071)	(1,352,880)	(11,686,602)
Other nonoperating revenues	12,319,788	12,319,788	12,566,187	246,399	12,319,791
Total nonoperating revenues (expenses)	<u>3,897,197</u>	<u>3,808,597</u>	<u>1,401,804</u>	<u>(2,406,793)</u>	<u>2,803,691</u>
Net loss	<u>\$ (446,303)</u>	<u>\$ (446,303)</u>	<u>\$ (11,008,736)</u>	<u>\$ (10,562,433)</u>	<u>\$ (6,349,088)</u>

(Continued)

Clark County, Nevada  
Other Post-Employment Benefits Reserve  
Schedule of Budget Comparisons  
For the Fiscal Year Ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)  
(Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 67,000,000	\$ 67,000,000	\$ 25,476,111	\$ (41,523,889)	\$ 26,715,962
Cash paid for employees and benefits	(67,000,000)	(63,662,034)	-	63,662,034	-
Cash paid for services and supplies	(1,000,000)	(4,249,366)	-	4,249,366	-
Net cash provided (used) by operating activities	(1,000,000)	(911,400)	25,476,111	26,387,511	26,715,962
Cash flows from capital and related financing activities:					
Contributions received for capital purposes	12,319,788	12,319,788	12,566,187	246,399	12,319,791
Cash used for debt service:					
Principal	(2,101,697)	(2,101,697)	(969,678)	1,132,019	(667,208)
Interest	(10,218,091)	(10,306,691)	(11,596,509)	(1,289,818)	(11,652,583)
Net cash used by capital and related financing activities	-	(88,600)	-	88,600	-
Cash flows from investing activities:					
Interest income	1,800,000	1,800,000	(512,575)	(2,312,575)	2,285,209
Net increase in cash and cash equivalents	800,000	800,000	24,963,536	24,163,536	29,001,171
Cash and cash equivalents:					
Beginning of year	163,511,002	163,511,002	191,712,173	28,201,171	162,711,002
End of year	\$ 164,311,002	\$ 164,311,002	\$ 216,675,709	\$ 52,364,707	\$ 191,712,173

Clark County, Nevada  
LVMPD Self-Funded Insurance  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 2,282,090	\$ 2,282,090	\$ 2,291,089	\$ 8,999	\$ -
Other operating revenues	4,755,492	4,755,492	3,620,360	(1,135,132)	292,307
Total operating revenues	<u>7,037,582</u>	<u>7,037,582</u>	<u>5,911,449</u>	<u>(1,126,133)</u>	<u>292,307</u>
Operating expenses:					
Services and supplies	8,423,600	8,423,600	4,684,638	(3,738,962)	9,995,837
Total operating expenses	<u>8,423,600</u>	<u>8,423,600</u>	<u>4,684,638</u>	<u>(3,738,962)</u>	<u>9,995,837</u>
Operating income (loss)	<u>(1,386,018)</u>	<u>(1,386,018)</u>	<u>1,226,811</u>	<u>2,612,829</u>	<u>(9,703,530)</u>
Nonoperating revenues (expenses):					
Interest income	137,244	137,244	50,752	(86,492)	84,841
Interest expense	(1,500)	(1,500)	(4,476)	(2,976)	(1,980)
Total nonoperating revenues (expenses)	<u>135,744</u>	<u>135,744</u>	<u>46,276</u>	<u>(89,468)</u>	<u>82,861</u>
Income (loss) before transfers	<u>(1,250,274)</u>	<u>(1,250,274)</u>	<u>1,273,087</u>	<u>2,523,361</u>	<u>(9,620,669)</u>
Transfers from other funds	<u>6,496,322</u>	<u>6,496,322</u>	<u>6,496,322</u>	<u>-</u>	<u>1,560,000</u>
Net income (loss)	<u>\$ 5,246,048</u>	<u>\$ 5,246,048</u>	<u>\$ 7,769,409</u>	<u>\$ 2,523,361</u>	<u>\$ (8,060,669)</u>

(Continued)

Clark County, Nevada  
LVMPD Self-Funded Insurance  
Schedule of Budget Comparisons  
For the Fiscal Year Ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)  
(Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 6,842,582	\$ 6,842,582	\$ 2,292,326	\$ (4,550,256)	\$ 66,603
Cash paid for services and supplies	(8,425,100)	(8,425,100)	(3,851,669)	4,573,431	(7,588,213)
Other operating receipts	195,000	195,000	3,620,360	3,425,360	292,307
Net cash provided (used) by operating activities	<u>(1,387,518)</u>	<u>(1,387,518)</u>	<u>2,061,017</u>	<u>3,448,535</u>	<u>(7,229,303)</u>
Cash flows from noncapital financing activities:					
Transfers from other funds	<u>6,496,322</u>	<u>6,496,322</u>	<u>6,496,322</u>	<u>-</u>	<u>-</u>
Net cash provided by noncapital financing activities	<u>6,496,322</u>	<u>6,496,322</u>	<u>6,496,322</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	<u>137,244</u>	<u>137,244</u>	<u>(4,280)</u>	<u>(141,524)</u>	<u>66,128</u>
Net increase (decrease) in cash and cash equivalents	5,246,048	5,246,048	8,553,059	3,307,011	(7,163,175)
Cash and cash equivalents:					
Beginning of year	<u>7,750,274</u>	<u>7,750,274</u>	<u>7,785,292</u>	<u>35,018</u>	<u>14,948,467</u>
End of year	<u>\$ 12,996,322</u>	<u>\$ 12,996,322</u>	<u>\$ 16,338,351</u>	<u>\$ 3,342,029</u>	<u>\$ 7,785,292</u>

Clark County, Nevada  
LVMPD Self-Funded Industrial Insurance  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 5,786,355	\$ 5,786,355	\$ 5,797,302	\$ 10,947	\$ 5,950,554
Other operating revenues	4,553,477	4,553,477	3,412,394	(1,141,083)	513,680
Total operating revenues	<u>10,339,832</u>	<u>10,339,832</u>	<u>9,209,696</u>	<u>(1,130,136)</u>	<u>6,464,234</u>
Operating expenses:					
Services and supplies	11,378,630	17,278,630	12,221,108	(5,057,522)	19,672,732
Total operating expenses	<u>11,378,630</u>	<u>17,278,630</u>	<u>12,221,108</u>	<u>(5,057,522)</u>	<u>19,672,732</u>
Operating loss	<u>(1,038,798)</u>	<u>(6,938,798)</u>	<u>(3,011,412)</u>	<u>3,927,386</u>	<u>(13,208,498)</u>
Nonoperating revenues (expenses):					
Interest income	688,000	688,000	93,327	(594,673)	630,468
Interest expense	(8,600)	(8,600)	(15,398)	(6,798)	(10,726)
Total nonoperating revenues (expenses)	<u>679,400</u>	<u>679,400</u>	<u>77,929</u>	<u>(601,471)</u>	<u>619,742</u>
Loss before transfers	<u>(359,398)</u>	<u>(6,259,398)</u>	<u>(2,933,483)</u>	<u>3,325,915</u>	<u>(12,588,756)</u>
Transfers from other funds	-	-	-	-	7,837,176
Net loss	<u>\$ (359,398)</u>	<u>\$ (6,259,398)</u>	<u>\$ (2,933,483)</u>	<u>\$ 3,325,915</u>	<u>\$ (4,751,580)</u>

(Continued)

Clark County, Nevada  
LVMPD Self-Funded Industrial Insurance  
Schedule of Budget Comparisons  
For the Fiscal Year Ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)  
(Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 9,839,832	\$ 9,839,832	\$ 5,514,748	\$ (4,325,084)	\$ 5,988,327
Cash paid for services and supplies	(11,387,230)	(17,287,230)	(12,233,859)	5,053,371	(13,059,562)
Other operating receipts	500,000	500,000	3,412,394	2,912,394	513,680
Net cash used by operating activities	<u>(1,047,398)</u>	<u>(6,947,398)</u>	<u>(3,306,717)</u>	<u>3,640,681</u>	<u>(6,557,555)</u>
Cash flows from investing activities:					
Interest income	<u>688,000</u>	<u>688,000</u>	<u>(151,717)</u>	<u>(839,717)</u>	<u>621,370</u>
Net decrease in cash and cash equivalents	(359,398)	(6,259,398)	(3,458,434)	2,800,964	(5,936,185)
Cash and cash equivalents:					
Beginning of year	<u>54,227,326</u>	<u>54,227,326</u>	<u>53,931,157</u>	<u>(296,169)</u>	<u>59,867,342</u>
End of year	<u>\$ 53,867,928</u>	<u>\$ 47,967,928</u>	<u>\$ 50,472,723</u>	<u>\$ 2,504,795</u>	<u>\$ 53,931,157</u>

Clark County, Nevada  
 CCDC Self-Funded Insurance  
 Schedule of Budget Comparisons  
 For the fiscal year ended June 30, 2013  
 (With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Operating expenses:					
Services and supplies	\$ -	\$ 449,500	\$ 414,077	\$ (35,423)	\$ 381,979
Total operating expenses	-	449,500	414,077	(35,423)	381,979
Operating loss	-	(449,500)	(414,077)	35,423	(381,979)
Nonoperating revenues (expenses):					
Interest income	-	-	18,629	18,629	-
Interest expense	-	(500)	(936)	(436)	-
Total nonoperating revenues (expenses)	-	(500)	17,693	18,193	-
Income (loss) before transfers	-	(450,000)	(396,384)	53,616	(381,979)
Transfers from other funds	-	-	-	-	3,055,556
Transfers to other funds	-	-	-	-	(1,560,000)
Net income (loss)	\$ -	\$ (450,000)	\$ (396,384)	\$ 53,616	\$ 1,113,577

(Continued)

Clark County, Nevada  
 CCDC Self-Funded Insurance  
 Schedule of Budget Comparisons  
 For the Fiscal Year Ended June 30, 2013  
 (With comparative actual for the fiscal year ended June 30, 2012)  
 (Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash paid for services and supplies	\$ -	\$ (450,000)	\$ (201,224)	\$ 248,776	\$ -
Net cash used by operating activities	-	(450,000)	(201,224)	248,776	-
Cash flows from noncapital financing activities:					
Transfers from other funds	-	-	3,055,556	3,055,556	-
Net cash provided by noncapital financing activities	-	-	3,055,556	3,055,556	-
Cash flows from investing activities:					
Interest income	-	-	13,035	13,035	-
Net increase (decrease) in cash and cash equivalents	-	(450,000)	2,867,367	3,317,367	-
Cash and cash equivalents:					
Beginning of year	-	450,000	-	(450,000)	-
End of year	\$ -	\$ -	\$ 2,867,367	\$ 2,867,367	\$ -

Clark County, Nevada  
 CCDC Self-Funded Industrial Insurance  
 Schedule of Budget Comparisons  
 For the fiscal year ended June 30, 2013  
 (With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ -	\$ -	\$ 1,173,938	\$ 1,173,938	\$ -
Other operating revenues	-	-	120,192	120,192	-
Total operating revenues	<u>-</u>	<u>-</u>	<u>1,294,130</u>	<u>1,294,130</u>	<u>-</u>
Operating expenses:					
Services and supplies	-	2,498,600	1,979,137	(519,463)	1,096,007
Total operating expenses	<u>-</u>	<u>2,498,600</u>	<u>1,979,137</u>	<u>(519,463)</u>	<u>1,096,007</u>
Operating loss	<u>-</u>	<u>(2,498,600)</u>	<u>(685,007)</u>	<u>519,463</u>	<u>(1,096,007)</u>
Nonoperating revenues (expenses):					
Interest income	-	-	46,600	46,600	-
Interest expense	-	(1,400)	(2,350)	(950)	-
Total nonoperating revenues (expenses)	<u>-</u>	<u>(1,400)</u>	<u>44,250</u>	<u>45,650</u>	<u>-</u>
Loss before transfers	-	(2,500,000)	(640,757)	1,859,243	(1,096,007)
Transfers from other funds	-	-	-	-	8,000,000
Transfers to other funds	-	-	-	-	(7,837,176)
Net loss	<u>\$ -</u>	<u>\$ (2,500,000)</u>	<u>\$ (640,757)</u>	<u>\$ 1,859,243</u>	<u>\$ (933,183)</u>

(Continued)

Clark County, Nevada  
 CCDC Self-Funded Industrial Insurance  
 Schedule of Budget Comparisons  
 For the Fiscal Year Ended June 30, 2013  
 (With comparative actual for the fiscal year ended June 30, 2012)  
 (Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ -	\$ -	\$ 1,173,938	\$ 1,173,938	\$ -
Cash paid for services and supplies	-	(2,500,000)	(1,952,955)	547,045	-
Other operating receipts	-	-	120,192	120,192	-
Net cash used by operating activities	-	(2,500,000)	(658,825)	1,841,175	-
Cash flows from noncapital financing activities:					
Transfers from other funds	-	-	8,000,000	8,000,000	-
Net cash provided by noncapital financing activities	-	-	8,000,000	8,000,000	-
Cash flows from investing activities:					
Interest income	-	-	32,745	32,745	-
Net increase (decrease) in cash and cash equivalents	-	(2,500,000)	7,373,920	9,873,920	-
Cash and cash equivalents:					
Beginning of year	-	2,500,000	-	(2,500,000)	-
End of year	\$ -	\$ -	\$ 7,373,920	\$ 7,373,920	\$ -

Clark County, Nevada  
County Liability Insurance  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 2,068,411	\$ 2,068,411	\$ 1,986,117	\$ (82,294)	\$ 2,461,808
Total operating revenues	<u>2,068,411</u>	<u>2,068,411</u>	<u>1,986,117</u>	<u>(82,294)</u>	<u>2,461,808</u>
Operating expenses:					
Salaries and wages	558,129	558,129	455,061	(103,068)	520,861
Employee benefits	297,439	297,439	286,543	(10,896)	308,331
Services and supplies	2,653,267	2,653,267	925,581	(1,727,686)	948,581
Total operating expenses	<u>3,508,835</u>	<u>3,508,835</u>	<u>1,667,185</u>	<u>(1,841,650)</u>	<u>1,777,773</u>
Operating income (loss)	<u>(1,440,424)</u>	<u>(1,440,424)</u>	<u>318,932</u>	<u>1,759,356</u>	<u>684,035</u>
Nonoperating revenues (expenses):					
Interest income	40,000	40,000	(4,557)	(44,557)	270,189
Interest expense	(2,500)	(2,500)	(4,492)	(1,992)	(4,502)
Total nonoperating revenues (expenses)	<u>37,500</u>	<u>37,500</u>	<u>(9,049)</u>	<u>(46,549)</u>	<u>265,687</u>
Income (loss) before transfers	<u>(1,402,924)</u>	<u>(1,402,924)</u>	<u>309,883</u>	<u>1,712,807</u>	<u>949,722</u>
Transfers to other funds	<u>(6,496,322)</u>	<u>(6,496,322)</u>	<u>(6,496,322)</u>	<u>-</u>	<u>(3,055,556)</u>
Net loss	<u>\$ (7,899,246)</u>	<u>\$ (7,899,246)</u>	<u>\$ (6,186,439)</u>	<u>\$ 1,712,807</u>	<u>\$ (2,105,834)</u>

(Continued)

Clark County, Nevada  
County Liability Insurance  
Schedule of Budget Comparisons  
For the Fiscal Year Ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)  
(Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 2,068,411	\$ 2,068,411	\$ 1,986,120	\$ (82,291)	\$ 2,461,808
Cash paid for employees and benefits	(855,568)	(855,568)	(800,822)	54,746	(952,898)
Cash paid for services and supplies	<u>(2,655,767)</u>	<u>(2,655,767)</u>	<u>(843,061)</u>	<u>1,812,706</u>	<u>(937,269)</u>
Net cash provided (used) by operating activities	<u>(1,442,924)</u>	<u>(1,442,924)</u>	<u>342,237</u>	<u>1,785,161</u>	<u>571,641</u>
Cash flows from noncapital financing activities:					
Transfers to other funds	<u>(6,496,322)</u>	<u>(6,496,322)</u>	<u>(9,551,878)</u>	<u>(3,055,556)</u>	<u>-</u>
Net cash used by noncapital financing activities	<u>(6,496,322)</u>	<u>(6,496,322)</u>	<u>(9,551,878)</u>	<u>(3,055,556)</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	<u>40,000</u>	<u>40,000</u>	<u>(99,439)</u>	<u>(139,439)</u>	<u>276,121</u>
Net increase (decrease) in cash and cash equivalents	(7,899,246)	(7,899,246)	(9,309,080)	(1,409,834)	847,762
Cash and cash equivalents:					
Beginning of year	<u>21,632,380</u>	<u>21,632,380</u>	<u>22,372,275</u>	<u>739,895</u>	<u>21,524,513</u>
End of year	<u>\$ 13,733,134</u>	<u>\$ 13,733,134</u>	<u>\$ 13,063,195</u>	<u>\$ (669,939)</u>	<u>\$ 22,372,275</u>

Clark County, Nevada  
County Liability Insurance Pool  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Insurance	\$ 4,443,797	\$ 4,443,797	\$ 5,472,879	\$ 1,029,082	\$ 4,625,254
Other operating revenues	-	-	8,920	8,920	10,008
Total operating revenues	<u>4,443,797</u>	<u>4,443,797</u>	<u>5,481,799</u>	<u>1,038,002</u>	<u>4,635,262</u>
Operating expenses:					
Services and supplies	6,811,006	6,811,006	3,985,450	(2,825,556)	3,646,438
Total operating expenses	<u>6,811,006</u>	<u>6,811,006</u>	<u>3,985,450</u>	<u>(2,825,556)</u>	<u>3,646,438</u>
Operating income (loss)	<u>(2,367,209)</u>	<u>(2,367,209)</u>	<u>1,496,349</u>	<u>3,863,558</u>	<u>988,824</u>
Nonoperating revenues (expenses):					
Interest income	1,000	1,000	22,065	21,065	132,794
Interest expense	(600)	(600)	(3,707)	(3,107)	(2,309)
Total nonoperating revenues (expenses)	<u>400</u>	<u>400</u>	<u>18,358</u>	<u>17,958</u>	<u>130,485</u>
Net income (loss)	<u>\$ (2,366,809)</u>	<u>\$ (2,366,809)</u>	<u>\$ 1,514,707</u>	<u>\$ 3,881,516</u>	<u>\$ 1,119,309</u>

(Continued)

Clark County, Nevada  
County Liability Insurance Pool  
Schedule of Budget Comparisons  
For the Fiscal Year Ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)  
(Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 4,443,797	\$ 4,443,797	\$ 4,277,811	\$ (165,986)	\$ 4,630,892
Cash paid for services and supplies	(6,811,606)	(6,811,606)	(3,918,773)	2,892,833	(3,809,322)
Other operating receipts	-	-	8,920	8,920	10,008
Net cash provided (used) by operating activities	<u>(2,367,809)</u>	<u>(2,367,809)</u>	<u>367,958</u>	<u>2,735,767</u>	<u>831,578</u>
Cash flows from investing activities:					
Interest income	<u>1,000</u>	<u>1,000</u>	<u>(38,708)</u>	<u>(39,708)</u>	<u>137,481</u>
Net increase (decrease) in cash and cash equivalents	(2,366,809)	(2,366,809)	329,250	2,696,059	969,059
Cash and cash equivalents:					
Beginning of year	<u>9,944,852</u>	<u>9,944,852</u>	<u>11,986,632</u>	<u>2,041,780</u>	<u>11,017,573</u>
End of year	<u>\$ 7,578,043</u>	<u>\$ 7,578,043</u>	<u>\$ 12,315,882</u>	<u>\$ 4,737,839</u>	<u>\$ 11,986,632</u>

Clark County, Nevada  
Clark County Investment Pool  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	\$ 1,510,279	\$ 1,510,279	\$ 1,269,203	\$ (241,076)	\$ 696,391
Total operating revenues	<u>1,510,279</u>	<u>1,510,279</u>	<u>1,269,203</u>	<u>(241,076)</u>	<u>696,391</u>
Operating expenses:					
Salaries and wages	426,895	426,895	359,643	(67,252)	362,862
Employee benefits	209,630	209,630	170,405	(39,225)	172,275
Services and supplies	1,277,378	1,277,378	659,563	(617,815)	773,290
Total operating expenses	<u>1,913,903</u>	<u>1,913,903</u>	<u>1,189,611</u>	<u>(724,292)</u>	<u>1,308,427</u>
Operating income (loss)	<u>(403,624)</u>	<u>(403,624)</u>	<u>79,592</u>	<u>483,216</u>	<u>(612,036)</u>
Nonoperating revenues (expenses):					
Interest income	13,750	13,750	1,606	(12,144)	37,934
Interest expense	(70)	(70)	(271)	(201)	(206)
Total nonoperating revenues (expenses)	<u>13,680</u>	<u>13,680</u>	<u>1,335</u>	<u>(12,345)</u>	<u>37,728</u>
Income (loss) before transfers	<u>(389,944)</u>	<u>(389,944)</u>	<u>80,927</u>	<u>470,871</u>	<u>(574,308)</u>
Transfers from other funds	1,000,000	1,000,000	-	(1,000,000)	-
Transfers to other funds	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>
Net income (loss)	<u>\$ (389,944)</u>	<u>\$ (389,944)</u>	<u>\$ 80,927</u>	<u>\$ 470,871</u>	<u>\$ (574,308)</u>

(Continued)

Clark County, Nevada  
Clark County Investment Pool  
Schedule of Budget Comparisons  
For the Fiscal Year Ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)  
(Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 1,510,279	\$ 1,510,279	\$ 1,274,086	\$ (236,193)	\$ 693,348
Cash paid for employees and benefits	(636,525)	(636,525)	(527,967)	108,558	(547,875)
Cash paid for services and supplies	<u>(1,277,448)</u>	<u>(1,277,448)</u>	<u>(762,546)</u>	<u>514,902</u>	<u>(743,147)</u>
Net cash used by operating activities	<u>(403,694)</u>	<u>(403,694)</u>	<u>(16,427)</u>	<u>387,267</u>	<u>(597,674)</u>
Cash flows from noncapital financing activities:					
Transfers from other funds	1,000,000	1,000,000	-	(1,000,000)	-
Transfers to other funds	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:					
Interest income	<u>13,750</u>	<u>13,750</u>	<u>(2,859)</u>	<u>(16,609)</u>	<u>36,315</u>
Net decrease in cash and cash equivalents	(389,944)	(389,944)	(19,286)	370,658	(561,359)
Cash and cash equivalents:					
Beginning of year	<u>389,944</u>	<u>389,944</u>	<u>943,311</u>	<u>553,367</u>	<u>1,504,670</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 924,025</u>	<u>\$ 924,025</u>	<u>\$ 943,311</u>

Clark County, Nevada  
Regional Justice Center Maintenance and Operations  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Parking fees	\$ 250,000	\$ 250,000	\$ 96,203	\$ (153,797)	\$ 153,433
Other	8,028,000	8,028,000	8,028,000	-	7,309,574
Other operating revenues	1,912,300	1,912,300	1,931,925	19,625	2,029,122
Total operating revenues	<u>10,190,300</u>	<u>10,190,300</u>	<u>10,056,128</u>	<u>(134,172)</u>	<u>9,492,129</u>
Operating expenses:					
Salaries and wages	3,569,125	3,569,125	3,258,009	(311,116)	3,097,441
Employee benefits	1,902,115	1,902,115	1,786,003	(116,112)	1,776,729
Services and supplies	5,477,819	5,701,014	4,559,366	(1,141,648)	4,792,484
Depreciation	5,000	5,000	20,832	15,832	5,730
Total operating expenses	<u>10,954,059</u>	<u>11,177,254</u>	<u>9,624,210</u>	<u>(1,553,044)</u>	<u>9,672,384</u>
Operating income (loss)	<u>(763,759)</u>	<u>(986,954)</u>	<u>431,918</u>	<u>1,418,872</u>	<u>(180,255)</u>
Nonoperating revenues (expenses):					
Interest income	40,000	40,000	(3,734)	(43,734)	19,325
Interest expense	(5,000)	(5,000)	(1,145)	3,855	(702)
Total nonoperating revenues (expenses)	<u>35,000</u>	<u>35,000</u>	<u>(4,879)</u>	<u>(39,879)</u>	<u>18,623</u>
Income (loss) before transfers	<u>(728,759)</u>	<u>(951,954)</u>	<u>427,039</u>	<u>1,378,993</u>	<u>(161,632)</u>
Transfers to other funds	-	-	-	-	(2,114,132)
Net income (loss)	<u>\$ (728,759)</u>	<u>\$ (951,954)</u>	<u>\$ 427,039</u>	<u>\$ 1,378,993</u>	<u>\$ (2,275,764)</u>

(Continued)

Clark County, Nevada  
Regional Justice Center Maintenance and Operations  
Schedule of Budget Comparisons  
For the Fiscal Year Ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)  
(Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 9,819,000	\$ 9,819,000	\$ 8,610,994	\$ (1,208,006)	\$ 7,048,867
Cash paid for employees and benefits	(5,471,240)	(5,471,240)	(4,991,619)	479,621	(5,035,555)
Cash paid for services and supplies	(5,482,819)	(5,706,014)	(4,481,172)	1,224,842	(4,336,523)
Other operating receipts	371,300	371,300	1,931,925	1,560,625	2,029,122
Net cash provided (used) by operating activities	<u>(763,759)</u>	<u>(986,954)</u>	<u>1,070,128</u>	<u>2,057,082</u>	<u>(294,089)</u>
Cash flows from noncapital financing activities:					
Transfers to other funds	-	-	-	-	(2,114,132)
Net cash used by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,114,132)</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(500,000)	(500,000)	(69,286)	430,714	(55,981)
Net cash used by capital and related financing activities	<u>(500,000)</u>	<u>(500,000)</u>	<u>(69,286)</u>	<u>430,714</u>	<u>(55,981)</u>
Cash flows from investing activities:					
Interest income	40,000	40,000	(27,861)	(67,861)	13,680
Net increase (decrease) in cash and cash equivalents	(1,223,759)	(1,446,954)	972,981	2,419,935	(2,450,522)
Cash and cash equivalents:					
Beginning of year	4,873,179	4,873,179	4,516,996	(356,183)	6,967,518
End of year	<u>\$ 3,649,420</u>	<u>\$ 3,426,225</u>	<u>\$ 5,489,977</u>	<u>\$ 2,063,752</u>	<u>\$ 4,516,996</u>

Clark County, Nevada  
Automotive and Central Services  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	\$ 16,188,057	\$ 16,188,057	\$ 15,207,194	\$ (980,863)	\$ 15,976,386
Other operating revenues	50,000	50,000	72,620	22,620	79,317
Total operating revenues	<u>16,238,057</u>	<u>16,238,057</u>	<u>15,279,814</u>	<u>(958,243)</u>	<u>16,055,703</u>
Operating expenses:					
Salaries and wages	3,221,951	3,221,951	3,091,399	(130,552)	3,171,124
Employee benefits	1,645,975	1,645,975	1,503,909	(142,066)	1,546,822
Services and supplies	13,253,666	13,325,577	10,960,029	(2,365,548)	11,586,491
Depreciation	72,751	72,751	86,761	14,010	178,806
Total operating expenses	<u>18,194,343</u>	<u>18,266,254</u>	<u>15,642,098</u>	<u>(2,624,156)</u>	<u>16,483,243</u>
Operating loss	<u>(1,956,286)</u>	<u>(2,028,197)</u>	<u>(362,284)</u>	<u>1,665,913</u>	<u>(427,540)</u>
Nonoperating revenues (expenses):					
Interest income	25,000	25,000	21,624	(3,376)	185,628
Interest expense	(258)	(258)	(4,770)	(4,512)	(3,071)
Gain on sale or disposition of property and equipment	-	-	365,549	365,549	323,070
Total nonoperating revenues (expenses)	<u>24,742</u>	<u>24,742</u>	<u>382,403</u>	<u>357,661</u>	<u>505,627</u>
Net income (loss)	<u>\$ (1,931,544)</u>	<u>\$ (2,003,455)</u>	<u>\$ 20,119</u>	<u>\$ 2,023,574</u>	<u>\$ 78,087</u>

(Continued)

Clark County, Nevada  
Automotive and Central Services  
Schedule of Budget Comparisons  
For the Fiscal Year Ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)  
(Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 16,188,057	\$ 16,188,057	\$ 15,125,435	\$ (1,062,622)	\$ 17,256,268
Cash paid for employees and benefits	(4,867,926)	(4,867,926)	(4,586,203)	281,723	(4,552,383)
Cash paid for services and supplies	(13,253,924)	(13,325,835)	(10,722,204)	2,603,631	(11,101,258)
Other operating receipts	50,000	50,000	72,620	22,620	79,317
Net cash provided (used) by operating activities	<u>(1,883,793)</u>	<u>(1,955,704)</u>	<u>(110,352)</u>	<u>1,845,352</u>	<u>1,681,944</u>
Cash flows from capital and related financing activities:					
Acquisition, construction, or improvement of capital assets	(616,682)	(616,682)	(144,545)	472,137	(13,911)
Proceeds from the sale of capital assets	-	-	365,549	365,549	221,823
Net cash provided (used) by capital and related financing activities	<u>(616,682)</u>	<u>(616,682)</u>	<u>221,004</u>	<u>837,686</u>	<u>207,912</u>
Cash flows from investing activities:					
Interest income	25,000	25,000	(59,742)	(84,742)	194,134
Net increase (decrease) in cash and cash equivalents	(2,475,475)	(2,547,386)	50,910	2,598,296	2,083,990
Cash and cash equivalents:					
Beginning of year	<u>12,334,373</u>	<u>12,334,373</u>	<u>16,223,260</u>	<u>3,888,887</u>	<u>14,139,270</u>
End of year	<u>\$ 9,858,898</u>	<u>\$ 9,786,987</u>	<u>\$ 16,274,170</u>	<u>\$ 6,487,183</u>	<u>\$ 16,223,260</u>

Clark County, Nevada  
Construction Management  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	\$ 1,948,060	\$ 1,948,060	\$ 1,659,394	\$ (288,666)	\$ 1,730,939
Other operating revenues	-	-	1,478	1,478	3,911
Total operating revenues	<u>1,948,060</u>	<u>1,948,060</u>	<u>1,660,872</u>	<u>(287,188)</u>	<u>1,734,850</u>
Operating expenses:					
Salaries and wages	2,441,292	2,441,292	2,377,400	(63,892)	2,426,976
Employee benefits	1,084,842	1,084,842	1,056,020	(28,822)	1,083,460
Services and supplies	873,581	873,581	666,409	(207,172)	729,100
Depreciation	16,000	16,000	-	(16,000)	8,792
Total operating expenses	<u>4,415,715</u>	<u>4,415,715</u>	<u>4,099,829</u>	<u>(315,886)</u>	<u>4,248,328</u>
Operating loss	<u>(2,467,655)</u>	<u>(2,467,655)</u>	<u>(2,438,957)</u>	<u>28,698</u>	<u>(2,513,478)</u>
Nonoperating revenues (expenses):					
Interest income	10,000	10,000	(4,950)	(14,950)	35,045
Interest expense	(30)	(30)	(680)	(650)	(291)
Total nonoperating revenues (expenses)	<u>9,970</u>	<u>9,970</u>	<u>(5,630)</u>	<u>(15,600)</u>	<u>34,754</u>
Loss before transfers	<u>(2,457,685)</u>	<u>(2,457,685)</u>	<u>(2,444,587)</u>	<u>13,098</u>	<u>(2,478,724)</u>
Transfers from other funds	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>	<u>2,500,000</u>
Net income (loss)	<u>\$ 42,315</u>	<u>\$ 42,315</u>	<u>\$ 55,413</u>	<u>\$ 13,098</u>	<u>\$ 21,276</u>

(Continued)

Clark County, Nevada  
Construction Management  
Schedule of Budget Comparisons  
For the Fiscal Year Ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)  
(Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Cash flows from operating activities:					
Cash received from customers	\$ 1,948,060	\$ 1,948,060	\$ 1,686,274	\$ (261,786)	\$ 4,192,492
Cash paid for employees and benefits	(3,526,134)	(3,526,134)	(3,498,135)	27,999	(3,576,110)
Cash paid for services and supplies	(873,611)	(873,611)	(716,609)	157,002	(430,802)
Other operating receipts	-	-	1,478	1,478	3,911
Net cash provided (used) by operating activities	<u>(2,451,685)</u>	<u>(2,451,685)</u>	<u>(2,526,992)</u>	<u>(75,307)</u>	<u>189,491</u>
Cash flows from noncapital financing activities:					
Transfers from other funds	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>	<u>2,500,000</u>
Net cash provided by noncapital financing activities	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>	<u>2,500,000</u>
Cash flows from investing activities:					
Interest income	<u>10,000</u>	<u>10,000</u>	<u>(21,440)</u>	<u>(31,440)</u>	<u>43,434</u>
Net increase (decrease) in cash and cash equivalents	58,315	58,315	(48,432)	(106,747)	2,732,925
Cash and cash equivalents:					
Beginning of year	<u>343,811</u>	<u>343,811</u>	<u>3,369,060</u>	<u>3,025,249</u>	<u>636,135</u>
End of year	<u>\$ 402,126</u>	<u>\$ 402,126</u>	<u>\$ 3,320,628</u>	<u>\$ 2,918,502</u>	<u>\$ 3,369,060</u>

Clark County, Nevada  
Enterprise Resource Planning  
Schedule of Budget Comparisons  
For the fiscal year ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
Operating revenues:					
Charges for services:					
Other	\$ 49,593,318	\$ 49,593,318	\$ 49,024,712	\$ (568,606)	\$ 47,480,295
Other operating revenues	2,183,409	2,183,409	2,610,934	427,525	2,477,277
Total operating revenues	<u>51,776,727</u>	<u>51,776,727</u>	<u>51,635,646</u>	<u>(141,081)</u>	<u>49,957,572</u>
Operating expenses:					
Salaries and wages	17,764,002	17,764,002	16,456,474	(1,307,528)	17,258,025
Employee benefits	8,032,735	8,032,735	7,263,466	(769,269)	7,549,999
Services and supplies	31,986,789	34,639,618	29,923,334	(4,716,284)	24,918,651
Depreciation	673,019	673,019	576,828	(96,191)	394,430
Total operating expenses	<u>58,456,545</u>	<u>61,109,374</u>	<u>54,220,102</u>	<u>(6,889,272)</u>	<u>50,121,105</u>
Operating loss	<u>(6,679,818)</u>	<u>(9,332,647)</u>	<u>(2,584,456)</u>	<u>6,748,191</u>	<u>(163,533)</u>
Nonoperating revenues (expenses):					
Interest income	35,348	35,348	104,082	68,734	582,315
Interest expense	(7,663)	(7,663)	(14,719)	(7,056)	(9,654)
Gain on sale or disposition of property and equipment	-	-	176,971	176,971	-
Total nonoperating revenues (expenses)	<u>27,685</u>	<u>27,685</u>	<u>266,334</u>	<u>238,649</u>	<u>572,661</u>
Net income (loss)	<u>\$ (6,652,133)</u>	<u>\$ (9,304,962)</u>	<u>\$ (2,318,122)</u>	<u>\$ 6,986,840</u>	<u>\$ 409,128</u>

(Continued)

Clark County, Nevada  
Enterprise Resource Planning  
Schedule of Budget Comparisons  
For the Fiscal Year Ended June 30, 2013  
(With comparative actual for the fiscal year ended June 30, 2012)  
(Continued)

	2013				2012
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Cash flows from operating activities:</b>					
Cash received from customers	\$ 49,593,318	\$ 49,593,318	\$ 48,806,616	\$ (786,702)	\$ 47,560,923
Cash paid for employees and benefits	(25,796,737)	(25,796,737)	(24,027,141)	1,769,596	(25,524,571)
Cash paid for services and supplies	(31,994,452)	(34,647,281)	(27,804,124)	6,843,157	(23,453,599)
Other operating receipts	2,183,409	2,183,409	2,610,934	427,525	2,477,277
Net cash provided (used) by operating activities	<u>(6,014,462)</u>	<u>(8,667,291)</u>	<u>(413,715)</u>	<u>8,253,576</u>	<u>1,060,030</u>
<b>Cash flows from capital and related financing activities:</b>					
Acquisition, construction, or improvement of capital assets	<u>(22,000,000)</u>	<u>(22,000,000)</u>	<u>(392,841)</u>	<u>21,607,159</u>	<u>(833,083)</u>
Net cash used by capital and related financing activities	<u>(22,000,000)</u>	<u>(22,000,000)</u>	<u>(392,841)</u>	<u>21,607,159</u>	<u>(833,083)</u>
<b>Cash flows from investing activities:</b>					
Interest income	<u>35,348</u>	<u>35,348</u>	<u>(119,485)</u>	<u>(154,833)</u>	<u>591,084</u>
Net increase (decrease) in cash and cash equivalents	(27,979,114)	(30,631,943)	(926,041)	29,705,902	818,031
<b>Cash and cash equivalents:</b>					
Beginning of year	<u>40,001,003</u>	<u>40,001,003</u>	<u>44,601,813</u>	<u>4,600,810</u>	<u>43,783,782</u>
End of year	<u>\$ 12,021,889</u>	<u>\$ 9,369,060</u>	<u>\$ 43,675,772</u>	<u>\$ 34,306,712</u>	<u>\$ 44,601,813</u>