

**INTERNAL SERVICE FUNDS**

## INTERNAL SERVICE FUNDS

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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, 2014  
(With comparative totals for June 30, 2013)

	Self-Funded Group Insurance	Clark County Worker's Compensation	Employee Benefits	Other Post- Employment Benefits Reserve	LVMPD Self-Funded Insurance
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 50,899,708	\$ 52,103,850	\$ 11,469,583	\$ 288,230,842	\$ 15,930,710
In custody of other officials	-	-	-	-	10,000
Accounts receivable	949,572	297	2,039	1,068,127	656
Interest receivable	81,932	83,871	18,463	463,962	25,643
Due from other funds	7,855,808	5,293,904	674,613	29,719,839	-
Due from other governmental units	199,515	-	-	312,429	-
Inventories	-	-	-	-	-
Prepaid items and other current assets	-	457,197	-	-	-
Total current assets	<u>59,986,535</u>	<u>57,939,119</u>	<u>12,164,698</u>	<u>319,795,199</u>	<u>15,967,009</u>
<b>Noncurrent assets</b>					
Unearned charges and other assets	-	-	-	22,385,341	-
<b>Capital assets</b>					
Property and equipment	-	1,070,643	-	167,400,000	-
Accumulated depreciation	-	(423,048)	-	(16,231,781)	-
Total capital assets	-	<u>647,595</u>	-	<u>151,168,219</u>	-
Total noncurrent assets	-	<u>647,595</u>	-	<u>173,553,560</u>	-
Total assets	<u>59,986,535</u>	<u>58,586,714</u>	<u>12,164,698</u>	<u>493,348,759</u>	<u>15,967,009</u>
<b>Liabilities</b>					
<b>Current liabilities</b>					
Current maturities of long-term debt	-	-	-	164,509,880	-
Accounts payable	30,954,945	37,971,060	742	26,031	13,352,332
Accrued expenses	5,536	95,368	-	267,732,475	-
Due to other funds	-	42,514	-	957,618	-
Deposits and other current liabilities	3,924	-	-	-	-
Total current liabilities	<u>30,964,405</u>	<u>38,108,942</u>	<u>742</u>	<u>433,226,004</u>	<u>13,352,332</u>
<b>Noncurrent liabilities</b>					
Long-term debt, less current maturities	-	-	-	-	-
Unearned revenue and other noncurrent liabilities	-	17,149,223	-	-	-
Total noncurrent liabilities	-	<u>17,149,223</u>	-	-	-
Total liabilities	<u>30,964,405</u>	<u>55,258,165</u>	<u>742</u>	<u>433,226,004</u>	<u>13,352,332</u>
<b>Net Position</b>					
Net investment in capital assets	-	647,595	-	(13,341,661)	-
Unrestricted	29,022,130	2,680,954	12,163,956	73,464,416	2,614,677
Total net position	<u>\$ 29,022,130</u>	<u>\$ 3,328,549</u>	<u>\$ 12,163,956</u>	<u>\$ 60,122,755</u>	<u>\$ 2,614,677</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Net Position  
June 30, 2014  
(With comparative totals for June 30, 2013)

(Continued)

	LVMPD Self-Funded Industrial Insurance	CCDC Self-Funded Insurance	CCDC Self-Funded Industrial Insurance	County Liability Insurance	County Liability Insurance Pool
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 50,030,444	\$ 2,080,232	\$ 9,001,082	\$ 13,449,902	\$ 15,405,406
In custody of other officials	4,092,000	-	-	-	-
Accounts receivable	234,119	-	38,112	-	604
Interest receivable	80,533	3,349	14,489	21,649	24,798
Due from other funds	-	-	-	-	324,279
Due from other governmental units	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid items and other current assets	-	-	-	-	109,368
Total current assets	<u>54,437,096</u>	<u>2,083,581</u>	<u>9,053,683</u>	<u>13,471,551</u>	<u>15,864,455</u>
<b>Noncurrent assets</b>					
Unearned charges and other assets	200,000	-	-	-	-
<b>Capital assets</b>					
Property and equipment	-	-	-	7,908	-
Accumulated depreciation	-	-	-	(7,908)	-
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total noncurrent assets	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>54,637,096</u>	<u>2,083,581</u>	<u>9,053,683</u>	<u>13,471,551</u>	<u>15,864,455</u>
<b>Liabilities</b>					
<b>Current liabilities</b>					
Current maturities of long-term debt	-	-	-	-	-
Accounts payable	52,852,372	1,988,512	8,967,508	5,685,707	7,573,624
Accrued expenses	-	-	-	128,086	-
Due to other funds	-	12,468	-	70,856	-
Deposits and other current liabilities	-	-	-	-	-
Total current liabilities	<u>52,852,372</u>	<u>2,000,980</u>	<u>8,967,508</u>	<u>5,884,649</u>	<u>7,573,624</u>
<b>Noncurrent liabilities</b>					
Long-term debt, less current maturities	-	-	-	-	-
Unearned revenue and other noncurrent liabilities	-	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>52,852,372</u>	<u>2,000,980</u>	<u>8,967,508</u>	<u>5,884,649</u>	<u>7,573,624</u>
<b>Net Position</b>					
Net investment in capital assets	-	-	-	-	-
Unrestricted	1,784,724	82,601	86,175	7,586,902	8,290,831
Total net position	<u>\$ 1,784,724</u>	<u>\$ 82,601</u>	<u>\$ 86,175</u>	<u>\$ 7,586,902</u>	<u>\$ 8,290,831</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Net Position  
June 30, 2014  
(With comparative totals for June 30, 2013)

(Continued)

	Clark County Investment Pool	Regional Justice Center Maintenance and Operations	Automotive and Central Services	Construction Management	Enterprise Resource Planning
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 1,064,838	\$ 4,375,687	\$ 16,099,185	\$ 3,409,911	\$ 35,752,121
In custody of other officials	-	-	-	-	-
Accounts receivable	-	559,574	52,660	116	9,387
Interest receivable	1,621	7,043	25,915	5,489	57,550
Due from other funds	-	69,250	34,052	87,260	7,560
Due from other governmental units	-	10,111	2,308	-	-
Inventories	-	-	456,172	-	-
Prepaid items and other current assets	-	-	-	-	-
Total current assets	<u>1,066,459</u>	<u>5,021,665</u>	<u>16,670,292</u>	<u>3,502,776</u>	<u>35,826,618</u>
<b>Noncurrent assets</b>					
Unearned charges and other assets	-	-	-	-	5,200,192
<b>Capital assets</b>					
Property and equipment	-	177,296	6,670,073	128,639	10,234,781
Accumulated depreciation	-	(61,555)	(5,999,390)	(94,989)	(9,528,865)
Total capital assets	-	<u>115,741</u>	<u>670,683</u>	<u>33,650</u>	<u>705,916</u>
Total noncurrent assets	-	<u>115,741</u>	<u>670,683</u>	<u>33,650</u>	<u>5,906,108</u>
Total assets	<u>1,066,459</u>	<u>5,137,406</u>	<u>17,340,975</u>	<u>3,536,426</u>	<u>41,732,726</u>
<b>Liabilities</b>					
<b>Current liabilities</b>					
Current maturities of long-term debt	-	-	-	-	-
Accounts payable	217,915	591,580	724,602	182,193	1,571,854
Accrued expenses	70,696	456,715	664,167	450,610	4,359,535
Due to other funds	35,428	482,548	347,195	198,397	1,360,438
Deposits and other current liabilities	-	20	25	2,500	-
Total current liabilities	<u>324,039</u>	<u>1,530,863</u>	<u>1,735,989</u>	<u>833,700</u>	<u>7,291,827</u>
<b>Noncurrent liabilities</b>					
Long-term debt, less current maturities	-	-	-	-	-
Unearned revenue and other noncurrent liabilities	-	-	-	-	-
Total noncurrent liabilities	-	-	-	-	-
Total liabilities	<u>324,039</u>	<u>1,530,863</u>	<u>1,735,989</u>	<u>833,700</u>	<u>7,291,827</u>
<b>Net Position</b>					
Net investment in capital assets	-	115,741	670,683	33,650	705,916
Unrestricted	742,420	3,490,802	14,934,303	2,669,076	33,734,983
Total net position	<u>\$ 742,420</u>	<u>\$ 3,606,543</u>	<u>\$ 15,604,986</u>	<u>\$ 2,702,726</u>	<u>\$ 34,440,899</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Net Position  
June 30, 2014  
(With comparative totals for June 30, 2013)

(Continued)

	Totals	
	2014	2013
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents		
In custody of the County Treasurer	\$ 569,303,501	\$ 489,611,567
In custody of other officials	4,102,000	4,102,000
Accounts receivable	2,915,263	3,791,743
Interest receivable	916,307	795,333
Due from other funds	44,066,565	99,446,758
Due from other governmental units	524,363	1,961,952
Inventories	456,172	442,817
Prepaid items and other current assets	566,565	1,477,887
Total current assets	<u>622,850,736</u>	<u>601,630,057</u>
<b>Noncurrent assets</b>		
Unearned charges and other assets	<u>27,785,533</u>	<u>63,329,719</u>
<b>Capital assets</b>		
Property and equipment	185,689,340	189,725,208
Accumulated depreciation	<u>(32,347,536)</u>	<u>(30,750,874)</u>
Total capital assets	<u>153,341,804</u>	<u>158,974,334</u>
Total noncurrent assets	<u>181,127,337</u>	<u>222,304,053</u>
Total assets	<u>803,978,073</u>	<u>823,934,110</u>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Current maturities of long-term debt	164,509,880	1,299,016
Accounts payable	162,660,977	157,166,864
Accrued expenses	273,963,188	333,506,308
Due to other funds	3,507,462	8,171,219
Deposits and other current liabilities	6,469	7,253
Total current liabilities	<u>604,647,976</u>	<u>500,150,660</u>
<b>Noncurrent liabilities</b>		
Long-term debt, less current maturities	-	164,464,098
Unearned revenue and other noncurrent	17,149,223	27,283,988
Total noncurrent liabilities	<u>17,149,223</u>	<u>191,748,086</u>
Total liabilities	<u>621,797,199</u>	<u>691,898,746</u>
<b>Net Position</b>		
Net investment in capital assets	(11,168,076)	(6,788,780)
Unrestricted	193,348,950	138,824,144
Total net position	<u>\$ 182,180,874</u>	<u>\$ 132,035,364</u>

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Revenues, Expenses and Changes in Net Position  
For the Fiscal Year Ended June 30, 2014  
(With comparative totals for June 30, 2013)

	Self-Funded Group Insurance	Clark County Worker's Compensation	Employee Benefits	Other Post- Employment Benefits Reserve	LVMPD Self-Funded Insurance
<b>Operating Revenues</b>					
Charges for services					
Insurance	\$ 89,276,694	\$ 11,406,645	\$ 362,882	\$ 29,392,980	\$ 7,036,757
Parking fees	-	-	-	-	-
Other	-	-	-	-	-
Other operating revenues	2,468,826	1,589,453	-	47,245,291	223,178
Total operating revenues	<u>91,745,520</u>	<u>12,996,098</u>	<u>362,882</u>	<u>76,638,271</u>	<u>7,259,935</u>
<b>Operating Expenses</b>					
Salaries and wages	-	425,661	622,039	-	-
Employee benefits	-	213,504	37,409	34,657,334	-
Services and supplies	83,649,928	11,781,336	1,658,224	2,385,649	7,073,050
Depreciation	-	42,615	-	5,410,593	-
Total operating expenses	<u>83,649,928</u>	<u>12,463,116</u>	<u>2,317,672</u>	<u>42,453,576</u>	<u>7,073,050</u>
Operating income (loss)	<u>8,095,592</u>	<u>532,982</u>	<u>(1,954,790)</u>	<u>34,184,695</u>	<u>186,885</u>
<b>Nonoperating Revenues (Expenses)</b>					
Interest income	500,174	560,930	129,994	2,551,668	169,087
Interest expense	-	-	-	(11,522,800)	-
Gain (loss) on sale or disposition of property and equipment	-	-	-	-	-
Other nonoperating revenues (expenses)	-	-	-	12,776,034	-
Total nonoperating revenues (expenses)	<u>500,174</u>	<u>560,930</u>	<u>129,994</u>	<u>3,804,902</u>	<u>169,087</u>
Income (loss) before transfers	<u>8,595,766</u>	<u>1,093,912</u>	<u>(1,824,796)</u>	<u>37,989,597</u>	<u>355,972</u>
<b>Transfers</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Change in net position	<u>8,595,766</u>	<u>1,093,912</u>	<u>(1,824,796)</u>	<u>37,989,597</u>	<u>355,972</u>
<b>Net Position</b>					
Beginning 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>
End of year	<u>\$ 29,022,130</u>	<u>\$ 3,328,549</u>	<u>\$ 12,163,956</u>	<u>\$ 60,122,755</u>	<u>\$ 2,614,677</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, 2014  
(With comparative totals for June 30, 2013)

(Continued)

	LVMPD Self-Funded Industrial Insurance	CCDC Self-Funded Insurance	CCDC Self-Funded Industrial Insurance	County Liability Insurance	County Liability Insurance Pool
<b>Operating Revenues</b>					
Charges for services					
Insurance	\$ 13,932,714	\$ -	\$ 3,527,997	\$ 2,002,967	\$ 5,618,631
Parking fees	-	-	-	-	-
Other	-	-	-	-	-
Other operating revenues	834,425	-	38,112	-	205,890
Total operating revenues	<u>14,767,139</u>	<u>-</u>	<u>3,566,109</u>	<u>2,002,967</u>	<u>5,824,521</u>
<b>Operating Expenses</b>					
Salaries and wages	-	-	-	643,682	-
Employee benefits	-	-	-	307,189	-
Services and supplies	11,663,482	661,774	1,991,258	733,575	1,733,076
Depreciation	-	-	-	-	-
Total operating expenses	<u>11,663,482</u>	<u>661,774</u>	<u>1,991,258</u>	<u>1,684,446</u>	<u>1,733,076</u>
Operating income (loss)	<u>3,103,657</u>	<u>(661,774)</u>	<u>1,574,851</u>	<u>318,521</u>	<u>4,091,445</u>
<b>Nonoperating Revenues (Expenses)</b>					
Interest income	526,507	27,182	85,264	141,025	140,239
Interest expense	-	-	-	-	-
Gain (loss) on sale or disposition of property and equipment	-	-	-	-	-
Other nonoperating revenues (expenses)	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>526,507</u>	<u>27,182</u>	<u>85,264</u>	<u>141,025</u>	<u>140,239</u>
Income (loss) before transfers	<u>3,630,164</u>	<u>(634,592)</u>	<u>1,660,115</u>	<u>459,546</u>	<u>4,231,684</u>
<b>Transfers</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Change in net position	<u>3,630,164</u>	<u>(634,592)</u>	<u>1,660,115</u>	<u>459,546</u>	<u>4,231,684</u>
<b>Net Position</b>					
Beginning of year	<u>(1,845,440)</u>	<u>717,193</u>	<u>(1,573,940)</u>	<u>7,127,356</u>	<u>4,059,147</u>
End of year	<u>\$ 1,784,724</u>	<u>\$ 82,601</u>	<u>\$ 86,175</u>	<u>\$ 7,586,902</u>	<u>\$ 8,290,831</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, 2014  
(With comparative totals for June 30, 2013)

(Continued)

	Clark County Investment Pool	Regional Justice Center Maintenance and Operations	Automotive and Central Services	Construction Management	Enterprise Resource Planning
<b>Operating Revenues</b>					
Charges for services					
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Parking fees	-	134,750	-	-	-
Other	1,327,159	9,452,282	15,185,212	1,979,076	48,992,158
Other operating revenues	-	188,349	80,166	4,236	306,129
Total operating revenues	<u>1,327,159</u>	<u>9,775,381</u>	<u>15,265,378</u>	<u>1,983,312</u>	<u>49,298,287</u>
<b>Operating Expenses</b>					
Salaries and wages	373,616	3,272,395	3,098,087	2,203,058	16,508,030
Employee benefits	180,298	1,881,352	1,552,902	1,004,590	7,407,268
Services and supplies	689,245	5,224,823	10,680,159	1,041,919	31,071,641
Depreciation	-	28,569	78,761	570	352,213
Total operating expenses	<u>1,243,159</u>	<u>10,407,139</u>	<u>15,409,909</u>	<u>4,250,137</u>	<u>55,339,152</u>
Operating income (loss)	<u>84,000</u>	<u>(631,758)</u>	<u>(144,531)</u>	<u>(2,266,825)</u>	<u>(6,040,865)</u>
<b>Nonoperating Revenues (Expenses)</b>					
Interest income	16,588	43,020	163,238	24,571	451,038
Interest expense	-	-	-	-	-
Gain (loss) on sale or disposition of property and equipment	-	-	389,666	-	-
Other nonoperating revenues (expenses)	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>16,588</u>	<u>43,020</u>	<u>552,904</u>	<u>24,571</u>	<u>451,038</u>
Income (loss) before transfers	<u>100,588</u>	<u>(588,738)</u>	<u>408,373</u>	<u>(2,242,254)</u>	<u>(5,589,827)</u>
<b>Transfers</b>					
Transfers from other funds	-	-	-	2,500,000	-
Transfers to other funds	-	-	-	-	-
Change in net position	<u>100,588</u>	<u>(588,738)</u>	<u>408,373</u>	<u>257,746</u>	<u>(5,589,827)</u>
<b>Net Position</b>					
Beginning of year	<u>641,832</u>	<u>4,195,281</u>	<u>15,196,613</u>	<u>2,444,980</u>	<u>40,030,726</u>
End of year	<u>\$ 742,420</u>	<u>\$ 3,606,543</u>	<u>\$ 15,604,986</u>	<u>\$ 2,702,726</u>	<u>\$ 34,440,899</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, 2014  
(With comparative totals for June 30, 2013)

(Continued)

	Totals	
	2014	2013
<b>Operating Revenues</b>		
Charges for services		
Insurance	\$ 162,558,267	\$ 163,409,235
Parking fees	134,750	96,203
Other	76,935,887	75,188,503
Other operating revenues	<u>53,184,055</u>	<u>15,216,423</u>
Total operating revenues	<u>292,812,959</u>	<u>253,910,364</u>
<b>Operating Expenses</b>		
Salaries and wages	27,146,568	26,970,036
Employee benefits	47,241,846	68,353,594
Services and supplies	172,039,139	200,106,894
Depreciation	<u>5,913,321</u>	<u>6,137,630</u>
Total operating expenses	<u>252,340,874</u>	<u>301,568,154</u>
Operating income (loss)	<u>40,472,085</u>	<u>(47,657,790)</u>
<b>Nonoperating Revenues (Expenses)</b>		
Interest income	5,530,525	1,081,702
Interest expense	(11,522,800)	(11,759,772)
Gain (loss) on sale or disposition of property and equipment	389,666	542,520
Other nonoperating revenues (expenses)	<u>12,776,034</u>	<u>12,566,187</u>
Total nonoperating revenues (expenses)	<u>7,173,425</u>	<u>2,430,637</u>
Income (loss) before transfers	47,645,510	(45,227,153)
<b>Transfers</b>		
Transfers from other funds	2,500,000	10,996,322
Transfers to other funds	<u>-</u>	<u>(28,496,322)</u>
Change in net position	50,145,510	(62,727,153)
<b>Net Position</b>		
Beginning of year	<u>132,035,364</u>	<u>194,762,517</u>
End of year	<u>\$ 182,180,874</u>	<u>\$ 132,035,364</u>

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2014  
(With comparative totals for the fiscal year ended June 30, 2013)

	Self-Funded Group Insurance	Clark County Workers' Compensation	Employee Benefits	Other Post- Employment Benefits Reserve	LVMPD Self- Funded Insurance
<b>Cash Flows From Operating Activities:</b>					
Cash received from customers	\$ 88,408,333	\$ 1,831,032	\$ 1,686,230	\$ 120,211,426	\$ 7,100,180
Cash paid for employees and benefits	1,174	(634,635)	(659,448)	(94,267,214)	-
Cash paid for services and supplies	(81,553,771)	(3,105,691)	(1,657,482)	(4,074,049)	(7,890,967)
Other operating receipts	2,468,826	1,589,453	-	47,245,291	223,178
Net cash provided (used) by operating activities	9,324,562	(319,841)	(630,700)	69,115,454	(567,609)
<b>Cash Flows From Noncapital Financing Activities:</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	-	-	-
<b>Cash Flows From Capital and Related Financing Activities:</b>					
Acquisition, construction, or improvement of capital assets	-	-	-	-	-
Contributions received for capital purposes	-	-	-	12,776,034	-
Proceeds from the sale of capital assets	-	-	-	-	-
Cash used for debt service:					
Principal	-	-	-	(1,631,199)	-
Interest	-	-	-	(11,144,835)	-
Net cash provided (used) by capital and related financing activities	-	-	-	-	-
<b>Cash Flows From Investing Activities:</b>					
Interest income	484,990	561,307	130,975	2,439,679	169,968
Net increase (decrease) in cash and cash equivalents	9,809,552	241,466	(499,725)	71,555,133	(397,641)
<b>Cash and Cash Equivalents:</b>					
Beginning of year	41,090,156	51,862,384	11,969,308	216,675,709	16,338,351
End of year	\$ 50,899,708	\$ 52,103,850	\$ 11,469,583	\$ 288,230,842	\$ 15,940,710
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>					
Operating income (loss)	\$ 8,095,592	\$ 532,982	\$ (1,954,790)	\$ 34,184,695	\$ 186,885
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	-	42,615	-	5,410,593	-
(Increase) decrease in accounts receivable	(621,728)	58,664	(2,039)	(1)	48,090
(Increase) decrease in due from other funds	(1,615,314)	500,488	1,325,387	55,164,876	15,333
(Increase) decrease in due from other governmental units	1,369,465	-	-	70,431	-
(Increase) decrease in inventory	-	-	-	-	-
(Increase) decrease in prepaid expense	-	16,970	-	-	-
Increase (decrease) in deferred charges and other assets	-	-	-	35,583,140	-
Increase (decrease) in accounts payable	2,096,157	8,705,336	742	26,028	(814,791)
Increase (decrease) in accrued expenses	1,174	4,530	-	(59,609,880)	-
Increase (decrease) in due to other funds	-	(46,661)	-	(1,714,428)	(3,126)
Increase (decrease) in deposits and other liabilities	(784)	(10,134,765)	-	-	-
Net cash provided (used) by operating activities	\$ 9,324,562	\$ (319,841)	\$ (630,700)	\$ 69,115,454	\$ (567,609)

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2014  
(With comparative totals for the fiscal year ended June 30, 2013)

(Continued)

	LVMPD Self-Funded Industrial Insurance	CCDC Self-Funded Insurance	CCDC Self-Funded Industrial Insurance	County Liability Insurance	County Liability Insurance Pool
<b>Cash Flows From Operating Activities:</b>					
Cash received from customers	\$ 13,981,149	\$ -	\$ 3,489,885	\$ 2,002,980	\$ 6,488,953
Cash paid for employees and benefits	-	-	-	(948,629)	-
Cash paid for services and supplies	(11,687,643)	(815,626)	(1,983,115)	(808,240)	(3,740,766)
Other operating receipts	834,425	-	38,112	-	205,890
Net cash provided (used) by operating activities	<u>3,127,931</u>	<u>(815,626)</u>	<u>1,544,882</u>	<u>246,111</u>	<u>2,954,077</u>
<b>Cash Flows From Noncapital Financing Activities:</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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	-	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-	-
Cash used for debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows From Investing Activities:</b>					
Interest income	<u>521,790</u>	<u>28,491</u>	<u>82,280</u>	<u>140,596</u>	<u>135,447</u>
Net increase (decrease) in cash and cash equivalents	<u>3,649,721</u>	<u>(787,135)</u>	<u>1,627,162</u>	<u>386,707</u>	<u>3,089,524</u>
<b>Cash and Cash Equivalents:</b>					
Beginning of year	<u>50,472,723</u>	<u>2,867,367</u>	<u>7,373,920</u>	<u>13,063,195</u>	<u>12,315,882</u>
End of year	<u>\$ 54,122,444</u>	<u>\$ 2,080,232</u>	<u>\$ 9,001,082</u>	<u>\$ 13,449,902</u>	<u>\$ 15,405,406</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>					
Operating income (loss)	\$ 3,103,657	\$ (661,774)	\$ 1,574,851	\$ 318,521	\$ 4,091,445
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	-	-	-	-	-
(Increase) decrease in accounts receivable	(234,119)	-	(38,112)	-	1,194,601
(Increase) decrease in due from other funds	282,554	-	-	13	(324,279)
(Increase) decrease in due from other governmental units	-	-	-	-	-
(Increase) decrease in inventory	-	-	-	-	-
(Increase) decrease in prepaid expense	-	-	-	-	894,352
Increase (decrease) in deferred charges and other assets	-	-	-	-	-
Increase (decrease) in accounts payable	(24,161)	(166,320)	8,143	10,178	(2,902,042)
Increase (decrease) in accrued expenses	-	-	-	2,242	-
Increase (decrease) in due to other funds	-	12,468	-	(84,843)	-
Increase (decrease) in deposits and other liabilities	-	-	-	-	-
Net cash provided (used) by operating activities	<u>\$ 3,127,931</u>	<u>\$ (815,626)</u>	<u>\$ 1,544,882</u>	<u>\$ 246,111</u>	<u>\$ 2,954,077</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2014  
(With comparative totals for the fiscal year ended June 30, 2013)

(Continued)

	Clark County Investment Pool	Regional Justice Center Maintenance and Operations	Automotive and Central Services	Construction Management	Enterprise Resource Planning
<b>Cash Flows From Operating Activities:</b>					
Cash received from customers	\$ 1,337,848	\$ 9,406,191	\$ 15,288,408	\$ 1,982,431	\$ 49,516,757
Cash paid for employees and benefits	(543,766)	(5,186,881)	(4,623,659)	(3,187,162)	(23,881,314)
Cash paid for services and supplies	(669,737)	(5,537,268)	(11,296,583)	(1,200,478)	(34,289,400)
Other operating receipts	-	188,349	80,166	4,236	306,129
Net cash provided (used) by operating activities	<u>124,345</u>	<u>(1,129,609)</u>	<u>(551,668)</u>	<u>(2,400,973)</u>	<u>(8,347,828)</u>
<b>Cash Flows From Noncapital Financing Activities:</b>					
Transfers from other funds	-	-	-	2,500,000	-
Transfers to other funds	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,500,000</u>	<u>-</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>					
Acquisition, construction, or improvement of capital assets	-	(29,571)	(176,742)	(34,220)	(40,259)
Contributions received for capital purposes	-	-	-	-	-
Proceeds from the sale of capital assets	-	-	389,666	-	-
Cash used for debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(29,571)</u>	<u>212,924</u>	<u>(34,220)</u>	<u>(40,259)</u>
<b>Cash Flows From Investing Activities:</b>					
Interest income	<u>16,468</u>	<u>44,890</u>	<u>163,759</u>	<u>24,476</u>	<u>464,436</u>
Net increase (decrease) in cash and cash equivalents	<u>140,813</u>	<u>(1,114,290)</u>	<u>(174,985)</u>	<u>89,283</u>	<u>(7,923,651)</u>
<b>Cash and Cash Equivalents:</b>					
Beginning of year	<u>924,025</u>	<u>5,489,977</u>	<u>16,274,170</u>	<u>3,320,628</u>	<u>43,675,772</u>
End of year	<u>\$ 1,064,838</u>	<u>\$ 4,375,687</u>	<u>\$ 16,099,185</u>	<u>\$ 3,409,911</u>	<u>\$ 35,752,121</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>					
Operating income (loss)	\$ 84,000	\$ (631,758)	\$ (144,531)	\$ (2,266,825)	\$ (6,040,865)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	-	28,569	78,761	570	352,213
(Increase) decrease in accounts receivable	-	(111,613)	9,550	90,615	482,572
(Increase) decrease in due from other funds	10,689	(69,229)	95,954	(87,260)	80,981
(Increase) decrease in due from other governmental units	-	1	(2,308)	-	-
(Increase) decrease in inventory	-	-	(13,355)	-	-
(Increase) decrease in prepaid expense	-	-	-	-	-
Increase (decrease) in deferred charges and other assets	-	-	-	-	(38,954)
Increase (decrease) in accounts payable	58,392	239,675	(185,205)	66,981	(1,625,000)
Increase (decrease) in accrued expenses	10,148	(33,134)	27,330	20,486	33,984
Increase (decrease) in due to other funds	(38,884)	(552,120)	(417,864)	(225,540)	(1,592,759)
Increase (decrease) in deposits and other liabilities	-	-	-	-	-
Net cash provided (used) by operating activities	<u>\$ 124,345</u>	<u>\$ (1,129,609)</u>	<u>\$ (551,668)</u>	<u>\$ (2,400,973)</u>	<u>\$ (8,347,828)</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2014  
(With comparative totals for the fiscal year ended June 30, 2013)

(Continued)

	Total	
	2014	2013
<b>Cash Flows From Operating Activities:</b>		
Cash received from customers	\$ 322,731,803	\$ 211,909,867
Cash paid for employees and benefits	(133,931,534)	(39,624,384)
Cash paid for services and supplies	(170,310,816)	(171,629,759)
Other operating receipts	53,184,055	15,216,423
Net cash provided (used) by operating activities	<u>71,673,508</u>	<u>15,872,147</u>
<b>Cash Flows From Noncapital Financing Activities:</b>		
Transfers from other funds	2,500,000	20,051,878
Transfers to other funds	-	(39,551,878)
Net cash provided (used) by noncapital financing activities	<u>2,500,000</u>	<u>(19,500,000)</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>		
Acquisition, construction, or improvement of capital assets	(280,792)	(606,672)
Contributions received for capital purposes	12,776,034	12,566,187
Proceeds from the sale of capital assets	389,666	365,549
Cash used for debt service:		
Principal	(1,631,199)	(969,678)
Interest	(11,144,835)	(11,596,509)
Net cash provided (used) by capital and related financing activities	<u>108,874</u>	<u>(241,123)</u>
<b>Cash Flows From Investing Activities:</b>		
Interest income	5,409,552	(1,406,583)
Net increase (decrease) in cash and cash equivalents	<u>79,691,934</u>	<u>(5,275,559)</u>
<b>Cash and Cash Equivalents:</b>		
Beginning of year	493,713,567	498,989,126
End of year	<u>\$ 573,405,501</u>	<u>\$ 493,713,567</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>		
Operating income (loss)	\$ 40,472,085	\$ (47,657,790)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	5,913,321	6,137,630
(Increase) decrease in accounts receivable	876,480	(2,145,082)
(Increase) decrease in due from other funds	55,380,193	(1,788,939)
(Increase) decrease in due from other governmental units	1,437,589	(1,201,017)
(Increase) decrease in inventory	(13,355)	(83,110)
(Increase) decrease in prepaid expense	911,322	(132,485)
Increase (decrease) in deferred charges and other assets	35,544,186	(21,382,077)
Increase (decrease) in accounts payable	5,494,113	(2,279,731)
Increase (decrease) in accrued expenses	(59,543,120)	55,699,246
Increase (decrease) in due to other funds	(4,663,757)	3,688,473
Increase (decrease) in deposits and other liabilities	(10,135,549)	27,017,029
Net cash provided (used) by operating activities	<u>\$ 71,673,508</u>	<u>\$ 15,872,147</u>

Clark County  
Internal Service Funds  
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual  
For the Fiscal Year Ended June 30, 2014  
(With comparative actual for the fiscal year ended June 30, 2013)

Self-Funded Group Insurance	Final Budget	2014 Actual	Variance	2013 Actual
<b>Operating revenues</b>				
Charges for services				
Insurance	\$ 83,625,000	\$ 89,276,694	\$ 5,651,694	\$ 84,320,885
Other operating revenues	1,323,000	2,468,826	1,145,826	1,744,132
Total operating revenues	<u>84,948,000</u>	<u>91,745,520</u>	<u>6,797,520</u>	<u>86,065,017</u>
<b>Operating expenses</b>				
Services and supplies	92,508,000	83,649,928	(8,858,072)	84,633,554
Operating income (loss)	<u>(7,560,000)</u>	<u>8,095,592</u>	<u>15,655,592</u>	<u>1,431,463</u>
<b>Nonoperating revenues (expenses)</b>				
Interest income	107,000	500,174	393,174	96,815
Interest expense	-	-	-	(14,119)
Total nonoperating revenues (expenses)	<u>107,000</u>	<u>500,174</u>	<u>393,174</u>	<u>82,696</u>
 Change in net position	 <u>\$ (7,453,000)</u>	 <u>\$ 8,595,766</u>	 <u>\$ 16,048,766</u>	 <u>\$ 1,514,159</u>

Clark County Worker's Compensation	Final Budget	2014 Actual	Variance	2013 Actual
<b>Operating revenues</b>				
Charges for services				
Insurance	\$ 9,322,667	\$ 11,406,645	\$ 2,083,978	\$ 10,188,760
Other operating revenues	500,000	1,589,453	1,089,453	1,319,051
Total operating revenues	<u>9,822,667</u>	<u>12,996,098</u>	<u>3,173,431</u>	<u>11,507,811</u>
<b>Operating expenses</b>				
Salaries and wages	423,358	425,661	2,303	420,336
Employee benefits	212,279	213,504	1,225	204,590
Services and supplies	16,054,090	11,781,336	(4,272,754)	39,232,959
Depreciation	42,600	42,615	15	42,615
Total operating expenses	<u>16,732,327</u>	<u>12,463,116</u>	<u>(4,269,211)</u>	<u>39,900,500</u>
Operating income (loss)	<u>(6,909,660)</u>	<u>532,982</u>	<u>7,442,642</u>	<u>(28,392,689)</u>
<b>Nonoperating revenues (expenses)</b>				
Interest income	503,700	560,930	57,230	167,139
Interest expense	-	-	-	(24,277)
Total nonoperating revenues (expenses)	<u>503,700</u>	<u>560,930</u>	<u>57,230</u>	<u>142,862</u>
Income (loss) before transfers	<u>(6,405,960)</u>	<u>1,093,912</u>	<u>7,499,872</u>	<u>(28,249,827)</u>
Transfers to other funds	-	-	-	(22,000,000)
 Change in net position	 <u>\$ (6,405,960)</u>	 <u>\$ 1,093,912</u>	 <u>\$ 7,499,872</u>	 <u>\$ (50,249,827)</u>

Employee Benefits	Final Budget	2014 Actual	Variance	2013 Actual
<b>Operating revenues</b>				
Charges for services				
Insurance	\$ 435,000	\$ 362,882	\$ (72,118)	\$ 447,639
Other operating revenues	125,000	-	(125,000)	374,417
Total operating revenues	<u>560,000</u>	<u>362,882</u>	<u>(197,118)</u>	<u>822,056</u>
<b>Operating expenses</b>				
Salaries and wages	3,000,000	622,039	(2,377,961)	551,714
Employee benefits	100,000	37,409	(62,591)	24,132
Services and supplies	4,000,000	1,658,224	(2,341,776)	2,589,643
Total operating expenses	<u>7,100,000</u>	<u>2,317,672</u>	<u>(4,782,328)</u>	<u>3,165,489</u>
Operating loss	<u>(6,540,000)</u>	<u>(1,954,790)</u>	<u>4,585,210</u>	<u>(2,343,433)</u>
<b>Nonoperating revenues (expenses)</b>				
Interest income	134,200	129,994	(4,206)	(27,384)
Interest expense	-	-	-	(4,361)
Total nonoperating revenues (expenses)	<u>134,200</u>	<u>129,994</u>	<u>(4,206)</u>	<u>(31,745)</u>
Loss before transfers	<u>(6,405,800)</u>	<u>(1,824,796)</u>	<u>4,581,004</u>	<u>(2,375,178)</u>
Transfers from other funds	2,000,000	-	(2,000,000)	2,000,000
 Change in net position	 <u>\$ (4,405,800)</u>	 <u>\$ (1,824,796)</u>	 <u>\$ 2,581,004</u>	 <u>\$ (375,178)</u>

Clark County  
Internal Service Funds  
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual  
For the Fiscal Year Ended June 30, 2014  
(With comparative actual for the fiscal year ended June 30, 2013)

Other Post Employment Benefits Reserve	Final Budget	2014 Actual	Variance	2013 Actual
<b>Operating revenues</b>				
Charges for services				
Insurance	\$ 75,530,000	\$ 29,392,980	\$ (46,137,020)	\$ 51,730,626
Other	-	47,245,291	47,245,291	-
Total operating revenues	<u>75,530,000</u>	<u>76,638,271</u>	<u>1,108,271</u>	<u>51,730,626</u>
<b>Operating expenses</b>				
Employee benefits	71,519,617	34,657,334	(36,862,283)	56,058,526
Services and supplies	3,690,000	2,385,649	(1,304,351)	2,672,046
Depreciation	5,410,600	5,410,593	(7)	5,410,594
Total operating expenses	<u>80,620,217</u>	<u>42,453,576</u>	<u>(38,166,641)</u>	<u>64,141,166</u>
Operating income (loss)	<u>(5,090,217)</u>	<u>34,184,695</u>	<u>39,274,912</u>	<u>(12,410,540)</u>
<b>Nonoperating revenues (expenses)</b>				
Interest income	1,900,000	2,551,668	651,668	499,688
Interest expense	(12,838,874)	(11,522,800)	1,316,074	(11,664,071)
Other nonoperating revenues	12,817,512	12,776,034	(41,478)	12,566,187
Total nonoperating revenues (expenses)	<u>1,878,638</u>	<u>3,804,902</u>	<u>1,926,264</u>	<u>1,401,804</u>
Change in net position	<u>\$ (3,211,579)</u>	<u>\$ 37,989,597</u>	<u>\$ 41,201,176</u>	<u>\$ (11,008,736)</u>

LVMPD Self-Funded Insurance	Final Budget	2014 Actual	Variance	2013 Actual
<b>Operating revenues</b>				
Charges for services				
Insurance	\$ 7,036,757	\$ 7,036,757	\$ -	\$ 2,291,089
Other operating revenues	190,650	223,178	32,528	3,620,360
Total operating revenues	<u>7,227,407</u>	<u>7,259,935</u>	<u>32,528</u>	<u>5,911,449</u>
<b>Operating expenses</b>				
Services and supplies	9,568,668	7,073,050	(2,495,618)	4,684,638
Operating income (loss)	<u>(2,341,261)</u>	<u>186,885</u>	<u>2,528,146</u>	<u>1,226,811</u>
<b>Nonoperating revenues (expenses)</b>				
Interest income	100,000	169,087	69,087	50,752
Interest expense	-	-	-	(4,476)
Total nonoperating revenues (expenses)	<u>100,000</u>	<u>169,087</u>	<u>69,087</u>	<u>46,276</u>
Income (loss) before transfers	<u>(2,241,261)</u>	<u>355,972</u>	<u>2,597,233</u>	<u>1,273,087</u>
Transfers from other funds	-	-	-	6,496,322
Change in net position	<u>\$ (2,241,261)</u>	<u>\$ 355,972</u>	<u>\$ 2,597,233</u>	<u>\$ 7,769,409</u>

LVMPD Self-Funded Industrial Insurance	Final Budget	2014 Actual	Variance	2013 Actual
<b>Operating revenues</b>				
Charges for services				
Insurance	\$ 14,276,966	\$ 13,932,714	\$ (344,252)	\$ 5,797,302
Other operating revenues	490,000	834,425	344,425	3,412,394
Total operating revenues	<u>14,766,966</u>	<u>14,767,139</u>	<u>173</u>	<u>9,209,696</u>
<b>Operating expenses</b>				
Services and supplies	14,835,451	11,663,482	(3,171,969)	12,221,108
Operating income (loss)	<u>(68,485)</u>	<u>3,103,657</u>	<u>3,172,142</u>	<u>(3,011,412)</u>
<b>Nonoperating revenues (expenses)</b>				
Interest income	400,000	526,507	126,507	93,327
Interest expense	-	-	-	(15,398)
Total nonoperating revenues (expenses)	<u>400,000</u>	<u>526,507</u>	<u>126,507</u>	<u>77,929</u>
Change in net position	<u>\$ 331,515</u>	<u>\$ 3,630,164</u>	<u>\$ 3,298,649</u>	<u>\$ (2,933,483)</u>

Clark County  
Internal Service Funds  
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual  
For the Fiscal Year Ended June 30, 2014  
(With comparative actual for the fiscal year ended June 30, 2013)

CCDC Self-Funded Insurance	Final Budget	2014 Actual	Variance	2013 Actual
Operating expenses				
Services and supplies	\$ 820,222	\$ 661,774	\$ (158,448)	\$ 414,077
Operating loss	(820,222)	(661,774)	158,448	(414,077)
Nonoperating revenues (expenses)				
Interest income	27,000	27,182	182	18,629
Interest expense	-	-	-	(936)
Total nonoperating revenues (expenses)	27,000	27,182	182	17,693
Change in net position	\$ (793,222)	\$ (634,592)	\$ 158,630	\$ (396,384)

CCDC Self-Funded Industrial Insurance	Final Budget	2014 Actual	Variance	2013 Actual
Operating revenues				
Charges for services				
Insurance	\$ 3,606,530	\$ 3,527,997	\$ (78,533)	\$ 1,173,938
Other operating revenues	-	38,112	38,112	120,192
Total operating revenues	3,606,530	3,566,109	(40,421)	1,294,130
Operating expenses				
Services and supplies	2,558,785	1,991,258	(567,527)	1,979,137
Operating income (loss)	1,047,745	1,574,851	567,527	(685,007)
Nonoperating revenues (expenses)				
Interest income	60,000	85,264	25,264	46,600
Interest expense	-	-	-	(2,350)
Total nonoperating revenues (expenses)	60,000	85,264	25,264	44,250
Change in net position	\$ 1,107,745	\$ 1,660,115	\$ 552,370	\$ (640,757)

County Liability Insurance	Final Budget	2014 Actual	Variance	2013 Actual
Operating revenues				
Charges for services				
Insurance	\$ 1,986,110	\$ 2,002,967	\$ 16,857	\$ 1,986,117
Operating expenses				
Salaries and wages	612,616	643,682	31,066	455,061
Employee benefits	333,542	307,189	(26,353)	286,543
Services and supplies	2,643,385	733,575	(1,909,810)	925,581
Total operating expenses	3,589,543	1,684,446	(1,905,097)	1,667,185
Operating income (loss)	(1,603,433)	318,521	1,921,954	318,932
Nonoperating revenues (expenses)				
Interest income	73,800	141,025	67,225	(4,557)
Interest expense	-	-	-	(4,492)
Total nonoperating revenues (expenses)	73,800	141,025	67,225	(9,049)
Income (loss) before transfers	(1,529,633)	459,546	1,989,179	309,883
Transfers to other funds	-	-	-	(6,496,322)
Change in net position	\$ (1,529,633)	\$ 459,546	\$ 1,989,179	\$ (6,186,439)

Clark County  
Internal Service Funds  
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual  
For the Fiscal Year Ended June 30, 2014  
(With comparative actual for the fiscal year ended June 30, 2013)

County Liability Insurance Pool	Final Budget	2014 Actual	Variance	2013 Actual
<b>Operating revenues</b>				
Charges for services				
Insurance	\$ 4,279,100	\$ 5,618,631	\$ 1,339,531	\$ 5,472,879
Other operating revenues	-	205,890	205,890	8,920
Total operating revenues	<u>4,279,100</u>	<u>5,824,521</u>	<u>1,545,421</u>	<u>5,481,799</u>
<b>Operating expenses</b>				
Services and supplies	<u>6,826,133</u>	<u>1,733,076</u>	<u>(5,093,057)</u>	<u>3,985,450</u>
Operating income (loss)	<u>(2,547,033)</u>	<u>4,091,445</u>	<u>6,638,478</u>	<u>1,496,349</u>
<b>Nonoperating revenues (expenses)</b>				
Interest income	25,300	140,239	114,939	22,065
Interest expense	-	-	-	(3,707)
Total nonoperating revenues (expenses)	<u>25,300</u>	<u>140,239</u>	<u>114,939</u>	<u>18,358</u>
Change in net position	<u>\$ (2,521,733)</u>	<u>\$ 4,231,684</u>	<u>\$ 6,753,417</u>	<u>\$ 1,514,707</u>

Clark County Investment Pool	Final Budget	2014 Actual	Variance	2013 Actual
<b>Operating revenues</b>				
Charges for services				
Other	\$ 1,113,472	\$ 1,327,159	\$ 213,687	\$ 1,269,203
<b>Operating expenses</b>				
Salaries and wages	439,725	373,616	(66,109)	359,643
Employee benefits	220,040	180,298	(39,742)	170,405
Services and supplies	<u>1,188,920</u>	<u>689,245</u>	<u>(499,675)</u>	<u>659,563</u>
Total operating expenses	<u>1,848,685</u>	<u>1,243,159</u>	<u>(605,526)</u>	<u>1,189,611</u>
Operating income (loss)	<u>(735,213)</u>	<u>84,000</u>	<u>819,213</u>	<u>79,592</u>
<b>Nonoperating revenues (expenses)</b>				
Interest income	1,200	16,588	15,388	1,606
Interest expense	-	-	-	(271)
Total nonoperating revenues (expenses)	<u>1,200</u>	<u>16,588</u>	<u>15,388</u>	<u>1,335</u>
Income (loss) before transfers	<u>(734,013)</u>	<u>100,588</u>	<u>834,601</u>	<u>80,927</u>
Transfers from other funds	1,000,000	-	(1,000,000)	-
Transfers to other funds	<u>(1,000,000)</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>
Change in net position	<u>\$ (734,013)</u>	<u>\$ 100,588</u>	<u>\$ 834,601</u>	<u>\$ 80,927</u>

Clark County  
Internal Service Funds  
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual  
For the Fiscal Year Ended June 30, 2014  
(With comparative actual for the fiscal year ended June 30, 2013)

Regional Justice Center Maintenance and Operations	Final Budget	2014 Actual	Variance	2013 Actual
<b>Operating revenues</b>				
Charges for services				
Parking fees	\$ 250,000	\$ 134,750	\$ (115,250)	\$ 96,203
Other	8,028,000	9,452,282	1,424,282	8,028,000
Other operating revenues	1,912,300	188,349	(1,723,951)	1,931,925
Total operating revenues	<u>10,190,300</u>	<u>9,775,381</u>	<u>(414,919)</u>	<u>10,056,128</u>
<b>Operating expenses</b>				
Salaries and wages	3,485,144	3,272,395	(212,749)	3,258,009
Employee benefits	2,037,911	1,881,352	(156,559)	1,786,003
Services and supplies	5,727,099	5,224,823	(502,276)	4,559,366
Depreciation	30,000	28,569	(1,431)	20,832
Total operating expenses	<u>11,280,154</u>	<u>10,407,139</u>	<u>(873,015)</u>	<u>9,624,210</u>
Operating income (loss)	<u>(1,089,854)</u>	<u>(631,758)</u>	<u>458,096</u>	<u>431,918</u>
<b>Nonoperating revenues (expenses)</b>				
Interest income	45,000	43,020	(1,980)	(3,734)
Interest expense	-	-	-	(1,145)
Total nonoperating revenues (expenses)	<u>45,000</u>	<u>43,020</u>	<u>(1,980)</u>	<u>(4,879)</u>
Change in net position	<u>\$ (1,044,854)</u>	<u>\$ (588,738)</u>	<u>\$ 456,116</u>	<u>\$ 427,039</u>

Automotive and Central Services	Final Budget	2014 Actual	Variance	2013 Actual
<b>Operating revenues</b>				
Charges for services				
Other	\$ 16,077,500	\$ 15,185,212	\$ (892,288)	\$ 15,207,194
Other operating revenues	50,000	80,166	30,166	72,620
Total operating revenues	<u>16,127,500</u>	<u>15,265,378</u>	<u>(862,122)</u>	<u>15,279,814</u>
<b>Operating expenses</b>				
Salaries and wages	3,322,111	3,098,087	(224,024)	3,091,399
Employee benefits	1,779,665	1,552,902	(226,763)	1,503,909
Services and supplies	13,517,716	10,680,159	(2,837,557)	10,960,029
Depreciation	225,000	78,761	(146,239)	86,761
Total operating expenses	<u>18,844,492</u>	<u>15,409,909</u>	<u>(3,434,583)</u>	<u>15,642,098</u>
Operating loss	<u>(2,716,992)</u>	<u>(144,531)</u>	<u>2,572,461</u>	<u>(362,284)</u>
<b>Nonoperating revenues (expenses)</b>				
Interest income	8,100	163,238	155,138	21,624
Interest expense	-	-	-	(4,770)
Gain on sale or disposition of property and equipment	-	389,666	389,666	365,549
Total nonoperating revenues (expenses)	<u>8,100</u>	<u>552,904</u>	<u>544,804</u>	<u>382,403</u>
Change in net position	<u>\$ (2,708,892)</u>	<u>\$ 408,373</u>	<u>\$ 3,117,265</u>	<u>\$ 20,119</u>

Clark County  
Internal Service Funds  
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual  
For the Fiscal Year Ended June 30, 2014  
(With comparative actual for the fiscal year ended June 30, 2013)

Construction Management	Final Budget	2014 Actual	Variance	2013 Actual
<b>Operating revenues</b>				
Charges for services				
Other	\$ 2,442,330	\$ 1,979,076	\$ (463,254)	\$ 1,659,394
Other operating revenues	1,700	4,236	2,536	1,478
<b>Total operating revenues</b>	<u>2,444,030</u>	<u>1,983,312</u>	<u>(460,718)</u>	<u>1,660,872</u>
<b>Operating expenses</b>				
Salaries and wages	2,738,118	2,203,058	(535,060)	2,377,400
Employee benefits	1,285,076	1,004,590	(280,486)	1,056,020
Services and supplies	1,420,466	1,041,919	(378,547)	666,409
Depreciation	10,000	570	(9,430)	-
<b>Total operating expenses</b>	<u>5,453,660</u>	<u>4,250,137</u>	<u>(1,203,523)</u>	<u>4,099,829</u>
<b>Operating loss</b>	<u>(3,009,630)</u>	<u>(2,266,825)</u>	<u>742,805</u>	<u>(2,438,957)</u>
<b>Nonoperating revenues (expenses)</b>				
Interest income	22,728	24,571	1,843	(4,950)
Interest expense	-	-	-	(680)
<b>Total nonoperating revenues (expenses)</b>	<u>22,728</u>	<u>24,571</u>	<u>1,843</u>	<u>(5,630)</u>
<b>Income (loss) before transfers</b>	<u>(2,986,902)</u>	<u>(2,242,254)</u>	<u>744,648</u>	<u>(2,444,587)</u>
<b>Transfers from other funds</b>	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>	<u>2,500,000</u>
<b>Change in net position</b>	<u>\$ (486,902)</u>	<u>\$ 257,746</u>	<u>\$ 744,648</u>	<u>\$ 55,413</u>

Enterprise Resource Planning	Final Budget	2014 Actual	Variance	2013 Actual
<b>Operating revenues</b>				
Charges for services				
Other	\$ 48,394,270	\$ 48,992,158	\$ 597,888	\$ 49,024,712
Other operating revenues	300,000	306,129	6,129	2,610,934
<b>Total operating revenues</b>	<u>48,694,270</u>	<u>49,298,287</u>	<u>604,017</u>	<u>51,635,646</u>
<b>Operating expenses</b>				
Salaries and wages	17,565,969	16,508,030	(1,057,939)	16,456,474
Employee benefits	8,389,976	7,407,268	(982,708)	7,263,466
Services and supplies	35,999,973	31,071,641	(4,928,332)	29,923,334
Depreciation	505,097	352,213	(152,884)	576,828
<b>Total operating expenses</b>	<u>62,461,015</u>	<u>55,339,152</u>	<u>(7,121,863)</u>	<u>54,220,102</u>
<b>Operating loss</b>	<u>(13,766,745)</u>	<u>(6,040,865)</u>	<u>7,725,880</u>	<u>(2,584,456)</u>
<b>Nonoperating revenues (expenses)</b>				
Interest income	350,087	451,038	100,951	104,082
Interest expense	-	-	-	(14,719)
Gain on sale or disposition of property and equipment	-	-	-	176,971
<b>Total nonoperating revenues (expenses)</b>	<u>350,087</u>	<u>451,038</u>	<u>100,951</u>	<u>266,334</u>
<b>Change in net position</b>	<u>\$ (13,416,658)</u>	<u>\$ (5,589,827)</u>	<u>\$ 7,826,831</u>	<u>\$ (2,318,122)</u>

Clark County  
Internal Service Funds  
Schedule of Cash Flows - Budget and Actual  
For the Fiscal Year Ended June 30, 2014  
(With comparative actual for the fiscal year ended June 30, 2013)

Self-Funded Group Insurance	Final Budget	2014 Actual	Variance	2013 Actual
<b>Cash flows from operating activities</b>				
Cash received from customers	\$ 83,625,000	\$ 88,408,333	\$ 4,783,333	\$ 85,725,547
Cash paid for employees and benefits	-	1,174	1,174	2,233
Cash paid for services and supplies	(92,508,000)	(81,553,771)	10,954,229	(89,729,348)
Other operating receipts	1,323,000	2,468,826	1,145,826	1,744,132
Net cash provided (used) by operating activities	<u>(7,560,000)</u>	<u>9,324,562</u>	<u>16,884,562</u>	<u>(2,257,436)</u>
<b>Cash flows from investing activities</b>				
Interest income	107,000	484,990	377,990	(118,439)
Net increase (decrease) in cash and cash equivalents	(7,453,000)	9,809,552	17,262,552	(2,375,875)
Cash and cash equivalents Beginning of year	43,744,031	41,090,156	(2,653,875)	43,466,031
End of year	<u>\$ 36,291,031</u>	<u>\$ 50,899,708</u>	<u>\$ 14,608,677</u>	<u>\$ 41,090,156</u>

Clark County Worker's Compensation	Final Budget	2014 Actual	Variance	2013 Actual
<b>Cash flows from operating activities</b>				
Cash received from customers	\$ 9,322,667	\$ 1,831,032	\$ (7,491,635)	\$ 9,783,914
Cash paid for employees and benefits	(635,637)	(634,635)	1,002	(618,884)
Cash paid for services and supplies	(16,054,090)	(3,105,691)	12,948,399	(11,821,847)
Other operating receipts	500,000	1,589,453	1,089,453	1,319,051
Net cash used by operating activities	<u>(6,867,060)</u>	<u>(319,841)</u>	<u>6,547,219</u>	<u>(1,337,766)</u>
<b>Cash flows from noncapital financing activities</b>				
Transfers to other funds	-	-	-	(30,000,000)
<b>Cash flows from investing activities</b>				
Interest income	503,700	561,307	57,607	(199,237)
Net increase (decrease) in cash and cash equivalents	(6,363,360)	241,466	6,604,826	(31,537,003)
Cash and cash equivalents Beginning of year	51,324,771	51,862,384	537,613	83,399,387
End of year	<u>\$ 44,961,411</u>	<u>\$ 52,103,850</u>	<u>\$ 7,142,439</u>	<u>\$ 51,862,384</u>

Employee Benefits	Final Budget	2014 Actual	Variance	2013 Actual
<b>Cash flows from operating activities</b>				
Cash received from customers	\$ 435,000	\$ 1,686,230	\$ 1,251,230	\$ 175,947
Cash paid for employees and benefits	(3,100,000)	(659,448)	2,440,552	(575,846)
Cash paid for services and supplies	(4,000,000)	(1,657,482)	2,342,518	(2,590,368)
Other operating receipts	125,000	-	(125,000)	374,417
Net cash used by operating activities	<u>(6,540,000)</u>	<u>(630,700)</u>	<u>5,909,300</u>	<u>(2,615,850)</u>
<b>Cash flows from noncapital financing activities</b>				
Transfers from other funds	2,000,000	-	(2,000,000)	-
<b>Cash flows from investing activities</b>				
Interest income	134,200	130,975	(3,225)	(96,581)
Net decrease in cash and cash equivalents	(4,405,800)	(499,725)	3,906,075	(2,712,431)
Cash and cash equivalents Beginning of year	13,734,439	11,969,308	(1,765,131)	14,681,739
End of year	<u>\$ 9,328,639</u>	<u>\$ 11,469,583</u>	<u>\$ 2,140,944</u>	<u>\$ 11,969,308</u>

Clark County  
Internal Service Funds  
Schedule of Cash Flows - Budget and Actual  
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(With comparative actual for the fiscal year ended June 30, 2013)

Other Post-Employment Benefits Reserve	Final Budget	2014 Actual	Variance	2013 Actual
<b>Cash flows from operating activities</b>				
Cash received from customers	\$ 75,530,000	\$ 120,211,426	\$ 44,681,426	\$ 25,476,111
Cash paid for employees and benefits	(71,519,617)	(94,267,214)	(22,747,597)	-
Cash paid for services and supplies	(3,690,000)	(4,074,049)	(384,049)	-
Other operating receipts	-	47,245,291	47,245,291	-
Net cash provided by operating activities	320,383	69,115,454	68,795,071	25,476,111
<b>Cash flows from capital and related financing activities</b>				
Contributions received for capital purposes	12,817,512	12,776,034	(41,478)	12,566,187
<b>Cash used for debt service</b>				
Principal	(1,299,021)	(1,631,199)	(332,178)	(969,678)
Interest	(12,838,874)	(11,144,835)	1,694,039	(11,596,509)
Net cash used by capital and related financing activities	(1,320,383)	-	1,320,383	-
<b>Cash flows from investing activities</b>				
Interest income	1,900,000	2,439,679	539,679	(512,575)
Net increase in cash and cash equivalents	900,000	71,555,133	70,655,133	24,963,536
Cash and cash equivalents Beginning of year	193,484,473	216,675,709	23,191,236	191,712,173
End of year	\$ 194,384,473	\$ 288,230,842	\$ 93,846,369	\$ 216,675,709

LVMPD Self-Funded Insurance	Final Budget	2014 Actual	Variance	2013 Actual
<b>Cash flows from operating activities</b>				
Cash received from customers	\$ 7,036,757	\$ 7,100,180	\$ 63,423	\$ 2,292,326
Cash paid for services and supplies	(9,568,668)	(7,890,967)	1,677,701	(3,851,669)
Other operating receipts	190,650	223,178	32,528	3,620,360
Net cash provided (used) by operating activities	(2,341,261)	(567,609)	1,773,652	2,061,017
<b>Cash flows from noncapital financing activities</b>				
Transfers from other funds	-	-	-	6,496,322
<b>Cash flows from investing activities</b>				
Interest income	100,000	169,968	69,968	(4,280)
Net increase (decrease) in cash and cash equivalents	(2,241,261)	(397,641)	1,843,620	8,553,059
Cash and cash equivalents Beginning of year	14,516,320	16,338,351	1,822,031	7,785,292
End of year	\$ 12,275,059	\$ 15,940,710	\$ 3,665,651	\$ 16,338,351

Clark County  
Internal Service Funds  
Schedule of Cash Flows - Budget and Actual  
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(With comparative actual for the fiscal year ended June 30, 2013)

LVMPD Self-Funded Industrial Insurance	Final Budget	2014 Actual	Variance	2013 Actual
<b>Cash flows from operating activities</b>				
Cash received from customers	\$ 14,276,966	\$ 13,981,149	\$ (295,817)	\$ 5,514,748
Cash paid for services and supplies	(14,835,451)	(11,687,643)	3,147,808	(12,233,859)
Other operating receipts	490,000	834,425	344,425	3,412,394
Net cash provided (used) by operating activities	(68,485)	3,127,931	3,196,416	(3,306,717)
<b>Cash flows from investing activities</b>				
Interest income	400,000	521,790	121,790	(151,717)
Net increase (decrease) in cash and cash equivalents	331,515	3,649,721	3,318,206	(3,458,434)
Cash and cash equivalents				
Beginning of year	49,304,638	50,472,723	1,168,085	53,931,157
End of year	\$ 49,636,153	\$ 54,122,444	\$ 4,486,291	\$ 50,472,723

CCDC Self-Funded Insurance	Final Budget	2014 Actual	Variance	2013 Actual
<b>Cash flows from operating activities</b>				
Cash paid for services and supplies	\$ (820,222)	\$ (815,626)	\$ 4,596	\$ (201,224)
<b>Cash flows from noncapital financing activities</b>				
Transfers from other funds	-	-	-	3,055,556
<b>Cash flows from investing activities</b>				
Interest income	27,000	28,491	1,491	13,035
Net increase (decrease) in cash and cash equivalents	(793,222)	(787,135)	6,087	2,867,367
Cash and cash equivalents				
Beginning of year	2,687,969	2,867,367	179,398	-
End of year	\$ 1,894,747	\$ 2,080,232	\$ 185,485	\$ 2,867,367

CCDC Self-Funded Industrial Insurance	Final Budget	2014 Actual	Variance	2013 Actual
<b>Cash flows from operating activities</b>				
Cash received from customers	\$ 3,606,530	\$ 3,489,885	\$ (116,645)	\$ 1,173,938
Cash paid for services and supplies	(2,558,785)	(1,983,115)	575,670	(1,952,955)
Other operating receipts	-	38,112	38,112	120,192
Net cash provided (used) by operating activities	1,047,745	1,544,882	497,137	(658,825)
<b>Cash flows from noncapital financing activities</b>				
Transfers from other funds	-	-	-	8,000,000
<b>Cash flows from investing activities</b>				
Interest income	60,000	82,280	22,280	32,745
Net increase in cash and cash equivalents	1,107,745	1,627,162	519,417	7,373,920
Cash and cash equivalents				
Beginning of year	6,932,888	7,373,920	441,032	-
End of year	\$ 8,040,633	\$ 9,001,082	\$ 960,449	\$ 7,373,920

Clark County  
Internal Service Funds  
Schedule of Cash Flows - Budget and Actual  
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County Liability Insurance	Final Budget	2014 Actual	Variance	2013 Actual
<b>Cash flows from operating activities</b>				
Cash received from customers	\$ 1,986,110	\$ 2,002,980	\$ 16,870	\$ 1,986,120
Cash paid for employees and benefits	(946,158)	(948,629)	(2,471)	(800,822)
Cash paid for services and supplies	(2,643,385)	(808,240)	1,835,145	(843,061)
Net cash provided (used) by operating activities	(1,603,433)	246,111	1,849,544	342,237
<b>Cash flows from noncapital financing activities</b>				
Transfers to other funds	-	-	-	(9,551,878)
<b>Cash flows from investing activities</b>				
Interest income	73,800	140,596	66,796	(99,439)
Net increase (decrease) in cash and cash equivalents	(1,529,633)	386,707	1,916,340	(9,309,080)
Cash and cash equivalents Beginning of year	13,382,442	13,063,195	(319,247)	22,372,275
End of year	\$ 11,852,809	\$ 13,449,902	\$ 1,597,093	\$ 13,063,195

County Liability Insurance Pool	Final Budget	2014 Actual	Variance	2013 Actual
<b>Cash flows from operating activities</b>				
Cash received from customers	\$ 4,279,100	\$ 6,488,953	\$ 2,209,853	\$ 4,277,811
Cash paid for services and supplies	(6,826,133)	(3,740,766)	3,085,367	(3,918,773)
Other operating receipts	-	205,890	205,890	8,920
Net cash provided (used) by operating activities	(2,547,033)	2,954,077	5,501,110	367,958
<b>Cash flows from investing activities</b>				
Interest income	25,300	135,447	110,147	(38,708)
Net increase (decrease) in cash and cash equivalents	(2,521,733)	3,089,524	5,611,257	329,250
Cash and cash equivalents Beginning of year	11,977,113	12,315,882	338,769	11,986,632
End of year	\$ 9,455,380	\$ 15,405,406	\$ 5,950,026	\$ 12,315,882

County Investment Pool	Final Budget	2014 Actual	Variance	2013 Actual
<b>Cash flows from operating activities</b>				
Cash received from customers	\$ 1,113,472	\$ 1,337,848	\$ 224,376	\$ 1,274,086
Cash paid for employees and benefits	(659,765)	(543,766)	115,999	(527,967)
Cash paid for services and supplies	(1,188,920)	(669,737)	519,183	(762,546)
Net cash provided (used) by operating activities	(735,213)	124,345	859,558	(16,427)
<b>Cash flows from noncapital financing activities</b>				
Transfers from other funds	1,000,000	-	(1,000,000)	-
Transfers to other funds	(1,000,000)	-	1,000,000	-
Net cash provided by noncapital financing activities	-	-	-	-
<b>Cash flows from investing activities</b>				
Interest income	1,200	16,468	15,268	(2,859)
Net increase (decrease) in cash and cash equivalents	(734,013)	140,813	874,826	(19,286)
Cash and cash equivalents Beginning of year	734,013	924,025	190,012	943,311
End of year	\$ -	\$ 1,064,838	\$ 1,064,838	\$ 924,025

Clark County  
Internal Service Funds  
Schedule of Cash Flows - Budget and Actual  
For the Fiscal Year Ended June 30, 2014  
(With comparative actual for the fiscal year ended June 30, 2013)

Regional Justice Center Maintenance and Operations	Final Budget	2014 Actual	Variance	2013 Actual
<b>Cash flows from operating activities</b>				
Cash received from customers	\$ 8,278,000	\$ 9,406,191	\$ 1,128,191	\$ 8,610,994
Cash paid for employees and benefits	(5,523,055)	(5,186,881)	336,174	(4,991,619)
Cash paid for services and supplies	(5,727,099)	(5,537,268)	189,831	(4,481,172)
Other operating receipts	1,912,300	188,349	(1,723,951)	1,931,925
Net cash provided (used) by operating activities	<u>(1,059,854)</u>	<u>(1,129,609)</u>	<u>(69,755)</u>	<u>1,070,128</u>
<b>Cash flows from capital and related financing activities</b>				
Acquisition, construction, or improvement of capital assets	<u>(161,983)</u>	<u>(29,571)</u>	<u>132,412</u>	<u>(69,286)</u>
<b>Cash flows from investing activities</b>				
Interest income	<u>45,000</u>	<u>44,890</u>	<u>(110)</u>	<u>(27,861)</u>
Net increase (decrease) in cash and cash equivalents	(1,176,837)	(1,114,290)	62,547	972,981
Cash and cash equivalents Beginning of year	<u>5,139,392</u>	<u>5,489,977</u>	<u>350,585</u>	<u>4,516,996</u>
End of year	<u>\$ 3,962,555</u>	<u>\$ 4,375,687</u>	<u>\$ 413,132</u>	<u>\$ 5,489,977</u>

Automotive and Central Services	Final Budget	2014 Actual	Variance	2013 Actual
<b>Cash flows from operating activities</b>				
Cash received from customers	\$ 16,077,500	\$ 15,288,408	\$ (789,092)	\$ 15,125,435
Cash paid for employees and benefits	(5,101,776)	(4,623,659)	478,117	(4,586,203)
Cash paid for services and supplies	(13,517,716)	(11,296,583)	2,221,133	(10,722,204)
Other operating receipts	<u>50,000</u>	<u>80,166</u>	<u>30,166</u>	<u>72,620</u>
Net cash used by operating activities	<u>(2,491,992)</u>	<u>(551,668)</u>	<u>1,940,324</u>	<u>(110,352)</u>
<b>Cash flows from capital and related financing activities</b>				
Acquisition, construction, or improvement of capital assets	(687,500)	(176,742)	510,758	(144,545)
Proceeds from the sale of capital assets	-	389,666	389,666	365,549
Net cash provided (used) by capital and related financing activities	<u>(687,500)</u>	<u>212,924</u>	<u>900,424</u>	<u>221,004</u>
<b>Cash flows from investing activities</b>				
Interest income	<u>8,100</u>	<u>163,759</u>	<u>155,659</u>	<u>(59,742)</u>
Net increase (decrease) in cash and cash equivalents	(3,171,392)	(174,985)	2,996,407	50,910
Cash and cash equivalents Beginning of year	<u>12,946,927</u>	<u>16,274,170</u>	<u>3,327,243</u>	<u>16,223,260</u>
End of year	<u>\$ 9,775,535</u>	<u>\$ 16,099,185</u>	<u>\$ 6,323,650</u>	<u>\$ 16,274,170</u>

Clark County  
Internal Service Funds  
Schedule of Cash Flows - Budget and Actual  
For the Fiscal Year Ended June 30, 2014  
(With comparative actual for the fiscal year ended June 30, 2013)

Construction Management	Final Budget	2014 Actual	Variance	2013 Actual
Cash flows from operating activities				
Cash received from customers	\$ 2,442,330	\$ 1,982,431	\$ (459,899)	\$ 1,686,274
Cash paid for employees and benefits	(4,023,194)	(3,187,162)	836,032	(3,498,135)
Cash paid for services and supplies	(1,420,466)	(1,200,478)	219,988	(716,609)
Other operating receipts	1,700	4,236	2,536	1,478
Net cash used by operating activities	<u>(2,999,630)</u>	<u>(2,400,973)</u>	<u>598,657</u>	<u>(2,526,992)</u>
Cash flows from noncapital financing activities				
Transfers from other funds	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>	<u>2,500,000</u>
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	<u>(34,221)</u>	<u>(34,220)</u>	<u>1</u>	<u>-</u>
Cash flows from investing activities				
Interest income	<u>22,728</u>	<u>24,476</u>	<u>1,748</u>	<u>(21,440)</u>
Net increase (decrease) in cash and cash equivalents	(511,123)	89,283	600,406	(48,432)
Cash and cash equivalents				
Beginning of year	<u>3,218,247</u>	<u>3,320,628</u>	<u>102,381</u>	<u>3,369,060</u>
End of year	<u>\$ 2,707,124</u>	<u>\$ 3,409,911</u>	<u>\$ 702,787</u>	<u>\$ 3,320,628</u>

Enterprise Resource Planning	Final Budget	2014 Actual	Variance	2013 Actual
Cash flows from operating activities				
Cash received from customers	\$ 48,394,270	\$ 49,516,757	\$ 1,122,487	\$ 48,806,616
Cash paid for employees and benefits	(25,955,945)	(23,881,314)	2,074,631	(24,027,141)
Cash paid for services and supplies	(35,999,973)	(34,289,400)	1,710,573	(27,804,124)
Other operating receipts	300,000	306,129	6,129	2,610,934
Net cash used by operating activities	<u>(13,261,648)</u>	<u>(8,347,828)</u>	<u>4,913,820</u>	<u>(413,715)</u>
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	<u>(19,544,601)</u>	<u>(40,259)</u>	<u>19,504,342</u>	<u>(392,841)</u>
Cash flows from investing activities				
Interest income	<u>350,087</u>	<u>464,436</u>	<u>114,349</u>	<u>(119,485)</u>
Net decrease in cash and cash equivalents	(32,456,162)	(7,923,651)	24,532,511	(926,041)
Cash and cash equivalents				
Beginning of year	<u>40,176,917</u>	<u>43,675,772</u>	<u>3,498,855</u>	<u>44,601,813</u>
End of year	<u>\$ 7,720,755</u>	<u>\$ 35,752,121</u>	<u>\$ 28,031,366</u>	<u>\$ 43,675,772</u>