

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 to offset the County's 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, 2015
(With comparative totals for June 30, 2014)

	Self-Funded Group Insurance	Clark County Worker's Compensation	Employee Benefits	Other Post- Employment Benefits Reserve	LVMPD Self-Funded Insurance
Assets					
Current assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 41,345,701	\$ 55,473,436	\$ 6,656,331	\$ 46,021,591	\$ 15,726,725
In custody of other officials	-	-	-	-	10,000
Accounts receivable	855,307	43,667	-	-	546
Interest receivable	68,357	93,999	11,279	77,982	26,649
Due from other funds	6,036,221	385,398	24,250	15,828,180	-
Due from other governmental units	680,832	-	-	379,773	-
Inventories	-	-	-	-	-
Prepaid items and other current assets	-	451,093	-	-	-
Total current assets	<u>48,986,418</u>	<u>56,447,593</u>	<u>6,691,860</u>	<u>62,307,526</u>	<u>15,763,920</u>
Noncurrent assets					
Unearned charges and other assets	-	-	-	248,150	-
Capital assets					
Property and equipment	-	1,070,643	-	208,351,064	-
Accumulated depreciation	-	(465,663)	-	(22,666,152)	-
Total capital assets	-	<u>604,980</u>	-	<u>185,684,912</u>	-
Total noncurrent assets	-	<u>604,980</u>	-	<u>185,933,062</u>	-
Total assets	<u>48,986,418</u>	<u>57,052,573</u>	<u>6,691,860</u>	<u>248,240,588</u>	<u>15,763,920</u>
Liabilities					
Current liabilities					
Current maturities of long-term debt	-	-	-	-	-
Accounts payable	28,454,525	38,031,993	173,603	50	13,468,632
Accrued expenses	5,541	106,947	-	234,378,462	-
Due to other funds	-	38,099	24,250	-	1,027
Deposits and other current liabilities	3,924	-	-	-	-
Total current liabilities	<u>28,463,990</u>	<u>38,177,039</u>	<u>197,853</u>	<u>234,378,512</u>	<u>13,469,659</u>
Noncurrent liabilities					
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>28,463,990</u>	<u>55,326,262</u>	<u>197,853</u>	<u>234,378,512</u>	<u>13,469,659</u>
Net Position					
Net investment in capital assets	-	604,980	-	185,684,912	-
Unrestricted	20,522,428	1,121,331	6,494,007	(171,822,836)	2,294,261
Total net position	<u>\$ 20,522,428</u>	<u>\$ 1,726,311</u>	<u>\$ 6,494,007</u>	<u>\$ 13,862,076</u>	<u>\$ 2,294,261</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Net Position
June 30, 2015
(With comparative totals for June 30, 2014)

(Continued)

	LVMPD Self-Funded Industrial Insurance	CCDC Self-Funded Insurance	CCDC Self-Funded Industrial Insurance	County Liability Insurance	County Liability Insurance Pool
Assets					
Current assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 49,807,000	\$ 1,446,611	\$ 10,039,923	\$ 13,800,078	\$ 14,422,235
In custody of other officials	4,092,000	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	84,397	2,451	17,013	23,384	24,438
Due from other funds	-	-	-	2,500,000	6,850
Due from other governmental units	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid items and other current assets	-	-	-	-	124,285
Total current assets	<u>53,983,397</u>	<u>1,449,062</u>	<u>10,056,936</u>	<u>16,323,462</u>	<u>14,577,808</u>
Noncurrent assets					
Unearned charges and other assets	200,000	-	-	-	-
Capital assets					
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>54,183,397</u>	<u>1,449,062</u>	<u>10,056,936</u>	<u>16,323,462</u>	<u>14,577,808</u>
Liabilities					
Current liabilities					
Current maturities of long-term debt	-	-	-	-	-
Accounts payable	52,929,889	1,442,204	8,958,825	5,658,473	7,475,268
Accrued expenses	-	-	-	154,302	-
Due to other funds	-	-	-	63,499	10,268
Deposits and other current liabilities	-	-	-	-	-
Total current liabilities	<u>52,929,889</u>	<u>1,442,204</u>	<u>8,958,825</u>	<u>5,876,274</u>	<u>7,485,536</u>
Noncurrent liabilities					
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>52,929,889</u>	<u>1,442,204</u>	<u>8,958,825</u>	<u>5,876,274</u>	<u>7,485,536</u>
Net Position					
Net investment in capital assets	-	-	-	-	-
Unrestricted	1,253,508	6,858	1,098,111	10,447,188	7,092,272
Total net position	<u>\$ 1,253,508</u>	<u>\$ 6,858</u>	<u>\$ 1,098,111</u>	<u>\$ 10,447,188</u>	<u>\$ 7,092,272</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Net Position
June 30, 2015
(With comparative totals for June 30, 2014)

(Continued)

	Clark County Investment Pool	Regional Justice Center Maintenance and Operations	Automotive and Central Services	Construction Management	Enterprise Resource Planning
Assets					
Current assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 1,093,892	\$ 4,556,641	\$ 16,227,358	\$ 3,991,132	\$ 36,824,317
In custody of other officials	-	-	-	-	-
Accounts receivable	-	28,820	47,840	88	15,257
Interest receivable	1,854	7,721	27,497	6,763	62,399
Due from other funds	-	10,111	59,557	-	-
Due from other governmental units	-	488,602	1,002	-	-
Inventories	-	-	421,549	-	-
Prepaid items and other current assets	-	-	-	-	-
Total current assets	<u>1,095,746</u>	<u>5,091,895</u>	<u>16,784,803</u>	<u>3,997,983</u>	<u>36,901,973</u>
Noncurrent assets					
Unearned charges and other assets	-	-	-	-	119,374
Capital assets					
Property and equipment	-	226,144	6,084,390	123,617	9,060,019
Accumulated depreciation	-	(93,493)	(5,294,025)	(96,811)	(8,639,925)
Total capital assets	-	<u>132,651</u>	<u>790,365</u>	<u>26,806</u>	<u>420,094</u>
Total noncurrent assets	-	<u>132,651</u>	<u>790,365</u>	<u>26,806</u>	<u>539,468</u>
Total assets	<u>1,095,746</u>	<u>5,224,546</u>	<u>17,575,168</u>	<u>4,024,789</u>	<u>37,441,441</u>
Liabilities					
Current liabilities					
Current maturities of long-term debt	-	-	-	-	-
Accounts payable	253,846	502,892	701,251	125,364	2,224,100
Accrued expenses	126,482	549,425	805,336	588,415	4,998,721
Due to other funds	44,449	380,994	342,894	190,497	1,269,979
Deposits and other current liabilities	-	20	25	2,521	-
Total current liabilities	<u>424,777</u>	<u>1,433,331</u>	<u>1,849,506</u>	<u>906,797</u>	<u>8,492,800</u>
Noncurrent liabilities					
Long-term debt, less current maturities	-	-	-	-	-
Unearned revenue and other noncurrent liabilities	-	-	-	-	-
Total noncurrent liabilities	-	-	-	-	-
Total liabilities	<u>424,777</u>	<u>1,433,331</u>	<u>1,849,506</u>	<u>906,797</u>	<u>8,492,800</u>
Net Position					
Net investment in capital assets	-	132,651	790,365	26,806	420,094
Unrestricted	670,969	3,658,564	14,935,297	3,091,186	28,528,547
Total net position	<u>\$ 670,969</u>	<u>\$ 3,791,215</u>	<u>\$ 15,725,662</u>	<u>\$ 3,117,992</u>	<u>\$ 28,948,641</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Net Position
June 30, 2015
(With comparative totals for June 30, 2014)

(Continued)

	Totals	
	2015	2014
Assets		
Current assets		
Cash and cash equivalents		
In custody of the County Treasurer	\$ 317,432,971	\$ 569,303,501
In custody of other officials	4,102,000	4,102,000
Accounts receivable	991,525	2,915,263
Interest receivable	536,183	916,307
Due from other funds	24,850,567	44,066,565
Due from other governmental units	1,550,209	524,363
Inventories	421,549	456,172
Prepaid items and other current assets	575,378	566,565
Total current assets	<u>350,460,382</u>	<u>622,850,736</u>
Noncurrent assets		
Unearned charges and other assets	567,524	27,785,533
Capital assets		
Property and equipment	224,923,785	185,689,340
Accumulated depreciation	<u>(37,263,977)</u>	<u>(32,347,536)</u>
Total capital assets	<u>187,659,808</u>	<u>153,341,804</u>
Total noncurrent assets	<u>188,227,332</u>	<u>181,127,337</u>
Total assets	<u>538,687,714</u>	<u>803,978,073</u>
Liabilities		
Current liabilities		
Current maturities of long-term debt	-	164,509,880
Accounts payable	160,400,915	162,660,977
Accrued expenses	241,713,631	273,963,188
Due to other funds	2,365,956	3,507,462
Deposits and other current liabilities	6,490	6,469
Total current liabilities	<u>404,486,992</u>	<u>604,647,976</u>
Noncurrent liabilities		
Long-term debt, less current maturities	-	-
Unearned revenue and other noncurrent	17,149,223	17,149,223
Total noncurrent liabilities	<u>17,149,223</u>	<u>17,149,223</u>
Total liabilities	<u>421,636,215</u>	<u>621,797,199</u>
Net Position		
Net investment in capital assets	187,659,808	(11,168,076)
Unrestricted	<u>(70,608,309)</u>	<u>193,348,950</u>
Total net position	<u>\$ 117,051,499</u>	<u>\$ 182,180,874</u>

Clark County, Nevada
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2015
(With comparative totals for June 30, 2014)

	Self-Funded Group Insurance	Clark County Worker's Compensation	Employee Benefits	Other Post- Employment Benefits Reserve	LVMPD Self-Funded Insurance
Operating Revenues					
Charges for services					
Insurance	\$ 84,952,471	\$ 11,954,538	\$ 497,898	\$ 15,883,287	\$ 4,700,000
Parking fees	-	-	-	-	-
Other	-	-	-	-	-
Other operating revenues	2,165,210	1,240,636	290,000	-	3,169,558
Total operating revenues	<u>87,117,681</u>	<u>13,195,174</u>	<u>787,898</u>	<u>15,883,287</u>	<u>7,869,558</u>
Operating Expenses					
Salaries and wages	-	425,343	1,692,193	-	-
Employee benefits	-	195,460	93,915	35,433,820	-
Services and supplies	96,149,687	14,729,065	4,776,607	27,429,915	8,370,222
Depreciation	-	42,615	-	6,434,370	-
Total operating expenses	<u>96,149,687</u>	<u>15,392,483</u>	<u>6,562,715</u>	<u>69,298,105</u>	<u>8,370,222</u>
Operating income (loss)	<u>(9,032,006)</u>	<u>(2,197,309)</u>	<u>(5,774,817)</u>	<u>(53,414,818)</u>	<u>(500,664)</u>
Nonoperating Revenues (Expenses)					
Interest income	532,304	595,071	104,868	1,222,893	180,248
Interest expense	-	-	-	(7,121,252)	-
Gain (loss) on sale or disposition of property and equipment	-	-	-	-	-
Other nonoperating revenues (expenses)	-	-	-	13,052,498	-
Total nonoperating revenues (expenses)	<u>532,304</u>	<u>595,071</u>	<u>104,868</u>	<u>7,154,139</u>	<u>180,248</u>
Income (loss) before transfers	<u>(8,499,702)</u>	<u>(1,602,238)</u>	<u>(5,669,949)</u>	<u>(46,260,679)</u>	<u>(320,416)</u>
Transfers					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Change in net position	<u>(8,499,702)</u>	<u>(1,602,238)</u>	<u>(5,669,949)</u>	<u>(46,260,679)</u>	<u>(320,416)</u>
Net Position					
Beginning of year	29,022,130	3,328,549	12,163,956	60,122,755	2,614,677
End of year	<u>\$ 20,522,428</u>	<u>\$ 1,726,311</u>	<u>\$ 6,494,007</u>	<u>\$ 13,862,076</u>	<u>\$ 2,294,261</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, 2015
(With comparative totals for June 30, 2014)

(Continued)

	LVMPD Self-Funded Industrial Insurance	CCDC Self-Funded Insurance	CCDC Self-Funded Industrial Insurance	County Liability Insurance	County Liability Insurance Pool
Operating Revenues					
Charges for services					
Insurance	\$ 9,954,126	\$ -	\$ 2,875,324	\$ 4,537,382	\$ 5,247,859
Parking fees	-	-	-	-	-
Other	-	-	-	-	-
Other operating revenues	434,819	-	39,000	2	7,724
Total operating revenues	<u>10,388,945</u>	<u>-</u>	<u>2,914,324</u>	<u>4,537,384</u>	<u>5,255,583</u>
Operating Expenses					
Salaries and wages	-	-	-	709,547	-
Employee benefits	-	-	-	353,471	-
Services and supplies	11,488,524	94,751	2,006,908	767,263	6,606,584
Depreciation	-	-	-	-	-
Total operating expenses	<u>11,488,524</u>	<u>94,751</u>	<u>2,006,908</u>	<u>1,830,281</u>	<u>6,606,584</u>
Operating income (loss)	<u>(1,099,579)</u>	<u>(94,751)</u>	<u>907,416</u>	<u>2,707,103</u>	<u>(1,351,001)</u>
Nonoperating Revenues (Expenses)					
Interest income	568,363	19,008	104,520	153,183	152,442
Interest expense	-	-	-	-	-
Gain (loss) on sale or disposition of property and equipment	-	-	-	-	-
Other nonoperating revenues (expenses)	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>568,363</u>	<u>19,008</u>	<u>104,520</u>	<u>153,183</u>	<u>152,442</u>
Income (loss) before transfers	<u>(531,216)</u>	<u>(75,743)</u>	<u>1,011,936</u>	<u>2,860,286</u>	<u>(1,198,559)</u>
Transfers					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Change in net position	<u>(531,216)</u>	<u>(75,743)</u>	<u>1,011,936</u>	<u>2,860,286</u>	<u>(1,198,559)</u>
Net Position					
Beginning 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>
End of year	<u>\$ 1,253,508</u>	<u>\$ 6,858</u>	<u>\$ 1,098,111</u>	<u>\$ 10,447,188</u>	<u>\$ 7,092,272</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, 2015
(With comparative totals for June 30, 2014)

(Continued)

	Clark County Investment Pool	Regional Justice Center Maintenance and Operations	Automotive and Central Services	Construction Management	Enterprise Resource Planning
Operating Revenues					
Charges for services					
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Parking fees	-	147,537	-	-	-
Other	1,268,757	8,348,000	15,230,964	2,342,070	49,481,546
Other operating revenues	-	1,960,659	35,357	6,133	333,394
Total operating revenues	<u>1,268,757</u>	<u>10,456,196</u>	<u>15,266,321</u>	<u>2,348,203</u>	<u>49,814,940</u>
Operating Expenses					
Salaries and wages	457,487	3,301,930	3,350,194	2,521,535	17,387,936
Employee benefits	208,557	1,907,597	1,649,030	1,079,419	7,640,779
Services and supplies	728,871	5,069,734	10,224,343	854,152	30,371,223
Depreciation	-	31,937	95,489	6,844	271,305
Total operating expenses	<u>1,394,915</u>	<u>10,311,198</u>	<u>15,319,056</u>	<u>4,461,950</u>	<u>55,671,243</u>
Operating income (loss)	<u>(126,158)</u>	<u>144,998</u>	<u>(52,735)</u>	<u>(2,113,747)</u>	<u>(5,856,303)</u>
Nonoperating Revenues (Expenses)					
Interest income	54,707	39,674	173,672	29,013	393,039
Interest expense	-	-	-	-	-
Gain (loss) on sale or disposition of property and equipment	-	-	(261)	-	(28,994)
Other nonoperating revenues (expenses)	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>54,707</u>	<u>39,674</u>	<u>173,411</u>	<u>29,013</u>	<u>364,045</u>
Income (loss) before transfers	<u>(71,451)</u>	<u>184,672</u>	<u>120,676</u>	<u>(2,084,734)</u>	<u>(5,492,258)</u>
Transfers					
Transfers from other funds	-	-	-	2,500,000	-
Transfers to other funds	-	-	-	-	-
Change in net position	<u>(71,451)</u>	<u>184,672</u>	<u>120,676</u>	<u>415,266</u>	<u>(5,492,258)</u>
Net Position					
Beginning 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>
End of year	<u>\$ 670,969</u>	<u>\$ 3,791,215</u>	<u>\$ 15,725,662</u>	<u>\$ 3,117,992</u>	<u>\$ 28,948,641</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, 2015
(With comparative totals for June 30, 2014)

(Continued)

	Totals	
	2015	2014
Operating Revenues		
Charges for services		
Insurance	\$ 140,602,885	\$ 162,558,267
Parking fees	147,537	134,750
Other	76,671,337	76,935,887
Other operating revenues	9,682,492	53,184,055
Total operating revenues	<u>227,104,251</u>	<u>292,812,959</u>
Operating Expenses		
Salaries and wages	29,846,165	27,146,568
Employee benefits	48,562,048	47,241,846
Services and supplies	219,667,849	172,039,139
Depreciation	6,882,560	5,913,321
Total operating expenses	<u>304,958,622</u>	<u>252,340,874</u>
Operating income (loss)	<u>(77,854,371)</u>	<u>40,472,085</u>
Nonoperating Revenues (Expenses)		
Interest income	4,323,005	5,530,525
Interest expense	(7,121,252)	(11,522,800)
Gain (loss) on sale or disposition of property and equipment	(29,255)	389,666
Other nonoperating revenues (expenses)	13,052,498	12,776,034
Total nonoperating revenues (expenses)	<u>10,224,996</u>	<u>7,173,425</u>
Income (loss) before transfers	<u>(67,629,375)</u>	<u>47,645,510</u>
Transfers		
Transfers from other funds	2,500,000	2,500,000
Transfers to other funds	-	-
Change in net position	<u>(65,129,375)</u>	<u>50,145,510</u>
Net Position		
Beginning of year	<u>182,180,874</u>	<u>132,035,364</u>
End of year	<u>\$ 117,051,499</u>	<u>\$ 182,180,874</u>

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2015
(With comparative totals for the fiscal year ended June 30, 2014)

	Self-Funded Group Insurance	Clark County Workers' Compensation	Employee Benefits	Other Post- Employment Benefits Reserve	LVMPD Self- Funded Insurance
Cash Flows From Operating Activities:					
Cash received from customers	\$ 86,385,006	\$ 16,819,674	\$ 1,150,300	\$ 52,912,920	\$ 4,700,110
Cash paid for employees and benefits	-	(609,224)	(1,786,108)	(68,787,833)	-
Cash paid for services and supplies	(98,650,102)	(14,666,443)	(4,579,496)	(28,413,514)	(8,252,895)
Other operating receipts	2,165,210	1,240,636	290,000	-	3,169,558
Net cash provided (used) by operating activities	(10,099,886)	2,784,643	(4,925,304)	(44,288,427)	(383,227)
Cash Flows From Noncapital Financing Activities:					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	-	-	-
Cash Flows From Capital and Related Financing Activities:					
Acquisition, construction, or improvement of capital assets	-	-	-	(40,951,064)	-
Contributions received for capital purposes	-	-	-	13,052,498	-
Proceeds from the sale of capital assets	-	-	-	-	-
Cash used for debt service:					
Principal	-	-	-	(164,509,880)	-
Interest	-	-	-	(7,121,252)	-
Net cash provided (used) by capital and related financing activities	-	-	-	(199,529,698)	-
Cash Flows From Investing Activities:					
Interest income	545,879	584,943	112,052	1,608,874	179,242
Net cash provided (used) by investing activities	545,879	584,943	112,052	1,608,874	179,242
Net increase (decrease) in cash and cash equivalents	(9,554,007)	3,369,586	(4,813,252)	(242,209,251)	(203,985)
Cash and Cash Equivalents:					
Beginning of year	50,899,708	52,103,850	11,469,583	288,230,842	15,940,710
End of year	\$ 41,345,701	\$ 55,473,436	\$ 6,656,331	\$ 46,021,591	\$ 15,736,725
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ (9,032,006)	\$ (2,197,309)	\$ (5,774,817)	\$ (53,414,818)	\$ (500,664)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	-	42,615	-	6,434,370	-
(Increase) decrease in:					
Accounts receivable	94,265	(43,370)	2,039	1,068,127	110
Due from other funds	1,819,587	4,908,506	650,363	13,891,659	-
Due from other governmental units	(481,317)	-	-	(67,344)	-
Inventory	-	-	-	-	-
Prepaid expense	-	6,104	-	-	-
Deferred charges and other assets	-	-	-	22,137,191	-
Increase (decrease) in:					
Accounts payable	(2,500,415)	60,933	172,861	(25,981)	116,300
Accrued expenses	-	11,579	-	(33,354,013)	-
Due to other funds	-	(4,415)	24,250	(957,618)	1,027
Deposits and other liabilities	-	-	-	-	-
Net cash provided (used) by operating activities	\$ (10,099,886)	\$ 2,784,643	\$ (4,925,304)	\$ (44,288,427)	\$ (383,227)

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2015
(With comparative totals for the fiscal year ended June 30, 2014)

(Continued)

	LVMPD Self-Funded Industrial Insurance	CCDC Self-Funded Industrial Insurance	CCDC Self-Funded Industrial Insurance	County Liability Insurance	County Liability Insurance Pool
Cash Flows From Operating Activities:					
Cash received from customers	\$ 10,188,245	\$ -	\$ 2,913,436	\$ 2,037,382	\$ 5,565,892
Cash paid for employees and benefits	-	-	-	(1,036,802)	-
Cash paid for services and supplies	(11,411,007)	(653,527)	(2,015,591)	(801,854)	(6,709,589)
Other operating receipts	434,819	-	39,000	2	7,724
Net cash provided (used) by operating activities	<u>(787,943)</u>	<u>(653,527)</u>	<u>936,845</u>	<u>198,728</u>	<u>(1,135,973)</u>
Cash Flows From Noncapital Financing Activities:					
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>
Cash Flows From Capital and Related Financing Activities:					
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>
Cash Flows From Investing Activities:					
Interest income	564,499	19,906	101,996	151,448	152,802
Net cash provided (used) by investing activities	<u>564,499</u>	<u>19,906</u>	<u>101,996</u>	<u>151,448</u>	<u>152,802</u>
Net increase (decrease) in cash and cash equivalents	<u>(223,444)</u>	<u>(633,621)</u>	<u>1,038,841</u>	<u>350,176</u>	<u>(983,171)</u>
Cash and Cash Equivalents:					
Beginning of year	54,122,444	2,080,232	9,001,082	13,449,902	15,405,406
End of year	<u>\$ 53,899,000</u>	<u>\$ 1,446,611</u>	<u>\$ 10,039,923</u>	<u>\$ 13,800,078</u>	<u>\$ 14,422,235</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ (1,099,579)	\$ (94,751)	\$ 907,416	\$ 2,707,103	\$ (1,351,001)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	-	-	-	-	-
(Increase) decrease in:					
Accounts receivable	234,119	-	38,112	-	604
Due from other funds	-	-	-	(2,500,000)	317,429
Due from other governmental units	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid expense	-	-	-	-	(14,917)
Deferred charges and other assets	-	-	-	-	-
Increase (decrease) in:					
Accounts payable	77,517	(546,308)	(8,683)	(27,234)	(98,356)
Accrued expenses	-	-	-	26,216	-
Due to other funds	-	(12,468)	-	(7,357)	10,268
Deposits and other liabilities	-	-	-	-	-
Net cash provided (used) by operating activities	<u>\$ (787,943)</u>	<u>\$ (653,527)</u>	<u>\$ 936,845</u>	<u>\$ 198,728</u>	<u>\$ (1,135,973)</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2015
(With comparative totals for the fiscal year ended June 30, 2014)

(Continued)

	Clark County Investment Pool	Regional Justice Center Maintenance and Operations	Automotive and Central Services	Construction Management	Enterprise Resource Planning
Cash Flows From Operating Activities:					
Cash received from customers	\$ 1,268,757	\$ 8,606,939	\$ 15,211,585	\$ 2,429,379	\$ 54,564,054
Cash paid for employees and benefits	(610,258)	(5,116,817)	(4,858,055)	(3,463,149)	(24,389,529)
Cash paid for services and supplies	(683,919)	(5,259,976)	(10,217,372)	(918,881)	(29,809,436)
Other operating receipts	-	1,960,659	35,357	6,133	333,394
Net cash provided (used) by operating activities	(25,420)	190,805	171,515	(1,946,518)	698,483
Cash Flows From Noncapital Financing Activities:					
Transfers from other funds	-	-	-	2,500,000	-
Transfers to other funds	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	-	2,500,000	-
Cash Flows From Capital and Related Financing Activities:					
Acquisition, construction, or improvement of capital assets	-	(48,848)	(215,432)	-	(14,477)
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	-	(48,848)	(215,432)	-	(14,477)
Cash Flows From Investing Activities:					
Interest income	54,474	38,997	172,090	27,739	388,190
Net cash provided (used) by investing activities	54,474	38,997	172,090	27,739	388,190
Net increase (decrease) in cash and cash equivalents	29,054	180,954	128,173	581,221	1,072,196
Cash and Cash Equivalents:					
Beginning of year	1,064,838	4,375,687	16,099,185	3,409,911	35,752,121
End of year	\$ 1,093,892	\$ 4,556,641	\$ 16,227,358	\$ 3,991,132	\$ 36,824,317
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ (126,158)	\$ 144,998	\$ (52,735)	\$ (2,113,747)	\$ (5,856,303)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	-	31,937	95,489	6,844	271,305
(Increase) decrease in:					
Accounts receivable	-	530,754	4,820	28	(5,870)
Due from other funds	-	59,139	(25,505)	87,260	7,560
Due from other governmental units	-	(478,491)	1,306	-	-
Inventory	-	-	34,623	-	-
Prepaid expense	-	-	-	-	-
Deferred charges and other assets	-	-	-	-	5,080,818
Increase (decrease) in:					
Accounts payable	35,931	(88,688)	(23,351)	(56,829)	652,246
Accrued expenses	55,786	92,710	141,169	137,805	639,186
Due to other funds	9,021	(101,554)	(4,301)	(7,900)	(90,459)
Deposits and other liabilities	-	-	-	21	-
Net cash provided (used) by operating activities	\$ (25,420)	\$ 190,805	\$ 171,515	\$ (1,946,518)	\$ 698,483

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2015
(With comparative totals for the fiscal year ended June 30, 2014)

(Continued)

	Total	
	2015	2014
Cash Flows From Operating Activities:		
Cash received from customers	\$ 264,753,679	\$ 322,731,803
Cash paid for employees and benefits	(110,657,775)	(133,931,534)
Cash paid for services and supplies	(223,043,602)	(170,310,816)
Other operating receipts	9,682,492	53,184,055
Net cash provided (used) by operating activities	<u>(59,265,206)</u>	<u>71,673,508</u>
Cash Flows From Noncapital Financing Activities:		
Transfers from other funds	2,500,000	2,500,000
Transfers to other funds	-	-
Net cash provided (used) by noncapital financing activities	<u>2,500,000</u>	<u>2,500,000</u>
Cash Flows From Capital and Related Financing Activities:		
Acquisition, construction, or improvement of capital assets	(41,229,821)	(280,792)
Contributions received for capital purposes	13,052,498	12,776,034
Proceeds from the sale of capital assets	-	389,666
Cash used for debt service:		
Principal	(164,509,880)	(1,631,199)
Interest	(7,121,252)	(11,144,835)
Net cash provided (used) by capital and related financing activities	<u>(199,808,455)</u>	<u>108,874</u>
Cash Flows From Investing Activities:		
Interest income	4,703,131	5,409,552
Net cash provided (used) by investing activities	<u>4,703,131</u>	<u>5,409,552</u>
Net increase (decrease) in cash and cash equivalents	<u>(251,870,530)</u>	<u>79,691,934</u>
Cash and Cash Equivalents:		
Beginning of year	573,405,501	493,713,567
End of year	<u>\$ 321,534,971</u>	<u>\$ 573,405,501</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	\$ (77,854,371)	\$ 40,472,085
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	6,882,560	5,913,321
(Increase) decrease in:		
Accounts receivable	1,923,738	876,480
Due from other funds	19,215,998	55,380,193
Due from other governmental units	(1,025,846)	1,437,589
Inventory	34,623	(13,355)
Prepaid expense	(8,813)	911,322
Deferred charges and other assets	27,218,009	35,544,186
Increase (decrease) in:		
Accounts payable	(2,260,057)	5,494,113
Accrued expenses	(32,249,562)	(59,543,120)
Due to other funds	(1,141,506)	(4,663,757)
Deposits and other liabilities	21	(10,135,549)
Net cash provided (used) by operating activities	<u>\$ (59,265,206)</u>	<u>\$ 71,673,508</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, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

Self-Funded Group Insurance	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues				
Charges for services				
Insurance	\$ 93,950,000	\$ 84,952,471	\$ (8,997,529)	\$ 89,276,694
Other operating revenues	2,247,000	2,165,210	(81,790)	2,468,826
Total operating revenues	<u>96,197,000</u>	<u>87,117,681</u>	<u>(9,079,319)</u>	<u>91,745,520</u>
Operating expenses				
Services and supplies	96,320,332	96,149,687	(170,645)	83,649,928
Operating income (loss)	<u>(123,332)</u>	<u>(9,032,006)</u>	<u>(8,908,674)</u>	<u>8,095,592</u>
Nonoperating revenues (expenses)				
Interest income	200,000	532,304	332,304	500,174
Change in net position	<u>\$ 76,668</u>	<u>\$ (8,499,702)</u>	<u>\$ (8,576,370)</u>	<u>\$ 8,595,766</u>

Clark County Worker's Compensation	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues				
Charges for services				
Insurance	\$ 14,095,812	\$ 11,954,538	\$ (2,141,274)	\$ 11,406,645
Other operating revenues	1,577,000	1,240,636	(336,364)	1,589,453
Total operating revenues	<u>15,672,812</u>	<u>13,195,174</u>	<u>(2,477,638)</u>	<u>12,996,098</u>
Operating expenses				
Salaries and wages	437,816	425,343	(12,473)	425,661
Employee benefits	212,367	195,460	(16,907)	213,504
Services and supplies	15,149,400	14,729,065	(420,335)	11,781,336
Depreciation	42,600	42,615	15	42,615
Total operating expenses	<u>15,842,183</u>	<u>15,392,483</u>	<u>(449,700)</u>	<u>12,463,116</u>
Operating income (loss)	<u>(169,371)</u>	<u>(2,197,309)</u>	<u>(2,027,938)</u>	<u>532,982</u>
Nonoperating revenues (expenses)				
Interest income	200,000	595,071	395,071	560,930
Change in net position	<u>\$ 30,629</u>	<u>\$ (1,602,238)</u>	<u>\$ (1,632,867)</u>	<u>\$ 1,093,912</u>

Employee Benefits	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues				
Charges for services				
Insurance	\$ 435,000	\$ 497,898	\$ 62,898	\$ 362,882
Other operating revenues	-	290,000	290,000	-
Total operating revenues	<u>435,000</u>	<u>787,898</u>	<u>352,898</u>	<u>362,882</u>
Operating expenses				
Salaries and wages	1,260,000	1,692,193	432,193	622,039
Employee benefits	100,000	93,915	(6,085)	37,409
Services and supplies	5,287,500	4,776,607	(510,893)	1,658,224
Total operating expenses	<u>6,647,500</u>	<u>6,562,715</u>	<u>(84,785)</u>	<u>2,317,672</u>
Operating income (loss)	<u>(6,212,500)</u>	<u>(5,774,817)</u>	<u>437,683</u>	<u>(1,954,790)</u>
Nonoperating revenues (expenses)				
Interest income	50,000	104,868	54,868	129,994
Change in net position	<u>\$ (6,162,500)</u>	<u>\$ (5,669,949)</u>	<u>\$ 492,551</u>	<u>\$ (1,824,796)</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, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

Other Post Employment Benefits Reserve	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues				
Charges for services				
Insurance	\$ 20,174,852	\$ 15,883,287	\$ (4,291,565)	\$ 29,392,980
Other	-	-	-	47,245,291
Total operating revenues	<u>20,174,852</u>	<u>15,883,287</u>	<u>(4,291,565)</u>	<u>76,638,271</u>
Operating expenses				
Employee benefits	21,220,232	35,433,820	14,213,588	34,657,334
Services and supplies	8,918,955	27,429,915	18,510,960	2,385,649
Depreciation	5,410,600	6,434,370	1,023,770	5,410,593
Total operating expenses	<u>35,549,787</u>	<u>69,298,105</u>	<u>33,748,318</u>	<u>42,453,576</u>
Operating income (loss)	<u>(15,374,935)</u>	<u>(53,414,818)</u>	<u>(38,039,883)</u>	<u>34,184,695</u>
Nonoperating revenues (expenses)				
Interest income	1,500,000	1,222,893	(277,107)	2,551,668
Interest expense	(7,121,277)	(7,121,252)	25	(11,522,800)
Other nonoperating revenues	13,073,858	13,052,498	(21,360)	12,776,034
Total nonoperating revenues (expenses)	<u>7,452,581</u>	<u>7,154,139</u>	<u>(298,442)</u>	<u>3,804,902</u>
Change in net position	<u>\$ (7,922,354)</u>	<u>\$ (46,260,679)</u>	<u>\$ (38,338,325)</u>	<u>\$ 37,989,597</u>

LVMPD Self-Funded Insurance	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues				
Charges for services				
Insurance	\$ 4,700,000	\$ 4,700,000	\$ -	\$ 7,036,757
Other operating revenues	120,000	3,169,558	3,049,558	223,178
Total operating revenues	<u>4,820,000</u>	<u>7,869,558</u>	<u>3,049,558</u>	<u>7,259,935</u>
Operating expenses				
Services and supplies	9,864,208	8,370,222	(1,493,986)	7,073,050
Operating income (loss)	<u>(5,044,208)</u>	<u>(500,664)</u>	<u>4,543,544</u>	<u>186,885</u>
Nonoperating revenues (expenses)				
Interest income	100,000	180,248	80,248	169,087
Change in net position	<u>\$ (4,944,208)</u>	<u>\$ (320,416)</u>	<u>\$ 4,623,792</u>	<u>\$ 355,972</u>

LVMPD Self-Funded Industrial Insurance	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues				
Charges for services				
Insurance	\$ 9,843,399	\$ 9,954,126	\$ 110,727	\$ 13,932,714
Other operating revenues	500,000	434,819	(65,181)	834,425
Total operating revenues	<u>10,343,399</u>	<u>10,388,945</u>	<u>45,546</u>	<u>14,767,139</u>
Operating expenses				
Services and supplies	14,379,345	11,488,524	(2,890,821)	11,663,482
Operating income (loss)	<u>(4,035,946)</u>	<u>(1,099,579)</u>	<u>2,936,367</u>	<u>3,103,657</u>
Nonoperating revenues (expenses)				
Interest income	350,000	568,363	218,363	526,507
Change in net position	<u>\$ (3,685,946)</u>	<u>\$ (531,216)</u>	<u>\$ 3,154,730</u>	<u>\$ 3,630,164</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, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

CCDC Self-Funded Insurance	Final Budget	2015 Actual	Variance	2014 Actual
Operating expenses				
Services and supplies	\$ 800,000	\$ 94,751	\$ (705,249)	\$ 661,774
Operating income (loss)	<u>(800,000)</u>	<u>(94,751)</u>	<u>705,249</u>	<u>(661,774)</u>
Nonoperating revenues (expenses)				
Interest income	<u>15,000</u>	<u>19,008</u>	<u>4,008</u>	<u>27,182</u>
Change in net position	<u>\$ (785,000)</u>	<u>\$ (75,743)</u>	<u>\$ 709,257</u>	<u>\$ (634,592)</u>

CCDC Self-Funded Industrial Insurance	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues				
Charges for services				
Insurance	\$ 2,502,130	\$ 2,875,324	\$ 373,194	\$ 3,527,997
Other operating revenues	<u>-</u>	<u>39,000</u>	<u>39,000</u>	<u>38,112</u>
Total operating revenues	<u>2,502,130</u>	<u>2,914,324</u>	<u>412,194</u>	<u>3,566,109</u>
Operating expenses				
Services and supplies	<u>2,596,329</u>	<u>2,006,908</u>	<u>(589,421)</u>	<u>1,991,258</u>
Operating income (loss)	<u>(94,199)</u>	<u>907,416</u>	<u>1,001,615</u>	<u>1,574,851</u>
Nonoperating revenues (expenses)				
Interest income	<u>50,000</u>	<u>104,520</u>	<u>54,520</u>	<u>85,264</u>
Change in net position	<u>\$ (44,199)</u>	<u>\$ 1,011,936</u>	<u>\$ 1,056,135</u>	<u>\$ 1,660,115</u>

County Liability Insurance	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues				
Charges for services				
Insurance	\$ 2,041,550	\$ 4,537,382	\$ 2,495,832	\$ 2,002,967
Other operating revenues	<u>-</u>	<u>2</u>	<u>2</u>	<u>-</u>
Total operating revenues	<u>2,041,550</u>	<u>4,537,384</u>	<u>2,495,834</u>	<u>2,002,967</u>
Operating expenses				
Salaries and wages	623,680	709,547	85,867	643,682
Employee benefits	344,384	353,471	9,087	307,189
Services and supplies	<u>2,663,199</u>	<u>767,263</u>	<u>(1,895,936)</u>	<u>733,575</u>
Total operating expenses	<u>3,631,263</u>	<u>1,830,281</u>	<u>(1,800,982)</u>	<u>1,684,446</u>
Operating income (loss)	<u>(1,589,713)</u>	<u>2,707,103</u>	<u>4,296,816</u>	<u>318,521</u>
Nonoperating revenues (expenses)				
Interest income	<u>50,000</u>	<u>153,183</u>	<u>103,183</u>	<u>141,025</u>
Change in net position	<u>\$ (1,539,713)</u>	<u>\$ 2,860,286</u>	<u>\$ 4,399,999</u>	<u>\$ 459,546</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, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

County Liability Insurance Pool	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues				
Charges for services				
Insurance	\$ 5,943,000	\$ 5,247,859	\$ (695,141)	\$ 5,618,631
Other operating revenues	-	7,724	7,724	205,890
Total operating revenues	<u>5,943,000</u>	<u>5,255,583</u>	<u>(687,417)</u>	<u>5,824,521</u>
Operating expenses				
Services and supplies	6,729,335	6,606,584	(122,751)	1,733,076
Operating income (loss)	<u>(786,335)</u>	<u>(1,351,001)</u>	<u>(564,666)</u>	<u>4,091,445</u>
Nonoperating revenues (expenses)				
Interest income	50,000	152,442	102,442	140,239
Change in net position	<u>\$ (736,335)</u>	<u>\$ (1,198,559)</u>	<u>\$ (462,224)</u>	<u>\$ 4,231,684</u>

Clark County Investment Pool	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues				
Charges for services				
Other	\$ 1,247,449	\$ 1,268,757	\$ 21,308	\$ 1,327,159
Operating expenses				
Salaries and wages	520,621	457,487	(63,134)	373,616
Employee benefits	255,951	208,557	(47,394)	180,298
Services and supplies	1,260,531	728,871	(531,660)	689,245
Total operating expenses	<u>2,037,103</u>	<u>1,394,915</u>	<u>(642,188)</u>	<u>1,243,159</u>
Operating income (loss)	<u>(789,654)</u>	<u>(126,158)</u>	<u>663,496</u>	<u>84,000</u>
Nonoperating revenues (expenses)				
Interest income	10,000	54,707	44,707	16,588
Income (loss) before transfers	<u>(779,654)</u>	<u>(71,451)</u>	<u>708,203</u>	<u>100,588</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>\$ (779,654)</u>	<u>\$ (71,451)</u>	<u>\$ 708,203</u>	<u>\$ 100,588</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, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

Regional Justice Center Maintenance and Operations	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues				
Charges for services				
Parking fees	\$ 250,000	\$ 147,537	\$ (102,463)	\$ 134,750
Other	8,348,000	8,348,000	-	9,452,282
Other operating revenues	1,949,300	1,960,659	11,359	188,349
Total operating revenues	<u>10,547,300</u>	<u>10,456,196</u>	<u>(91,104)</u>	<u>9,775,381</u>
Operating expenses				
Salaries and wages	3,647,818	3,301,930	(345,888)	3,272,395
Employee benefits	2,100,745	1,907,597	(193,148)	1,881,352
Services and supplies	5,690,664	5,069,734	(620,930)	5,224,823
Depreciation	40,000	31,937	(8,063)	28,569
Total operating expenses	<u>11,479,227</u>	<u>10,311,198</u>	<u>(1,168,029)</u>	<u>10,407,139</u>
Operating income (loss)	<u>(931,927)</u>	<u>144,998</u>	<u>1,076,925</u>	<u>(631,758)</u>
Nonoperating revenues (expenses)				
Interest income	21,000	39,674	18,674	43,020
Change in net position	<u>\$ (910,927)</u>	<u>\$ 184,672</u>	<u>\$ 1,095,599</u>	<u>\$ (588,738)</u>

Automotive and Central Services	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues				
Charges for services				
Other	\$ 13,900,000	\$ 15,230,964	\$ 1,330,964	\$ 15,185,212
Other operating revenues	79,653	35,357	(44,296)	80,166
Total operating revenues	<u>13,979,653</u>	<u>15,266,321</u>	<u>1,286,668</u>	<u>15,265,378</u>
Operating expenses				
Salaries and wages	3,365,190	3,350,194	(14,996)	3,098,087
Employee benefits	1,755,221	1,649,030	(106,191)	1,552,902
Services and supplies	14,160,364	10,224,343	(3,936,021)	10,680,159
Depreciation	225,000	95,489	(129,511)	78,761
Total operating expenses	<u>19,505,775</u>	<u>15,319,056</u>	<u>(4,186,719)</u>	<u>15,409,909</u>
Operating income (loss)	<u>(5,526,122)</u>	<u>(52,735)</u>	<u>5,473,387</u>	<u>(144,531)</u>
Nonoperating revenues (expenses)				
Interest income	49,878	173,672	123,794	163,238
Gain (loss) on sale or disposition of property and	-	(261)	(261)	389,666
Total nonoperating revenues (expenses)	<u>49,878</u>	<u>173,411</u>	<u>123,533</u>	<u>552,904</u>
Change in net position	<u>\$ (5,476,244)</u>	<u>\$ 120,676</u>	<u>\$ 5,596,920</u>	<u>\$ 408,373</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, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

Construction Management	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues				
Charges for services				
Other	\$ 2,042,451	\$ 2,342,070	\$ 299,619	\$ 1,979,076
Other operating revenues	21,000	6,133	(14,867)	4,236
Total operating revenues	<u>2,063,451</u>	<u>2,348,203</u>	<u>284,752</u>	<u>1,983,312</u>
Operating expenses				
Salaries and wages	2,632,560	2,521,535	(111,025)	2,203,058
Employee benefits	1,229,719	1,079,419	(150,300)	1,004,590
Services and supplies	1,406,562	854,152	(552,410)	1,041,919
Depreciation	-	6,844	6,844	570
Total operating expenses	<u>5,268,841</u>	<u>4,461,950</u>	<u>(806,891)</u>	<u>4,250,137</u>
Operating income (loss)	<u>(3,205,390)</u>	<u>(2,113,747)</u>	<u>1,091,643</u>	<u>(2,266,825)</u>
Nonoperating revenues (expenses)				
Interest income	5,000	29,013	24,013	24,571
Income (loss) before transfers	(3,200,390)	(2,084,734)	1,115,656	(2,242,254)
Transfers from other funds	2,500,000	2,500,000	-	2,500,000
Change in net position	<u>\$ (700,390)</u>	<u>\$ 415,266</u>	<u>\$ 1,115,656</u>	<u>\$ 257,746</u>

Enterprise Resource Planning	Final Budget	2015 Actual	Variance	2014 Actual
Operating revenues				
Charges for services				
Other	\$ 49,195,605	\$ 49,481,546	\$ 285,941	\$ 48,992,158
Other operating revenues	321,042	333,394	12,352	306,129
Total operating revenues	<u>49,516,647</u>	<u>49,814,940</u>	<u>298,293</u>	<u>49,298,287</u>
Operating expenses				
Salaries and wages	17,840,415	17,387,936	(452,479)	16,508,030
Employee benefits	8,332,161	7,640,779	(691,382)	7,407,268
Services and supplies	34,101,643	30,371,223	(3,730,420)	31,071,641
Depreciation	600,000	271,305	(328,695)	352,213
Total operating expenses	<u>60,874,219</u>	<u>55,671,243</u>	<u>(5,202,976)</u>	<u>55,339,152</u>
Operating income (loss)	<u>(11,357,572)</u>	<u>(5,856,303)</u>	<u>5,501,269</u>	<u>(6,040,865)</u>
Nonoperating revenues (expenses)				
Interest income	94,689	393,039	298,350	451,038
Gain (loss) on sale or disposition of property and	-	(28,994)	(28,994)	-
Total nonoperating revenues (expenses)	<u>94,689</u>	<u>364,045</u>	<u>269,356</u>	<u>451,038</u>
Change in net position	<u>\$ (11,262,883)</u>	<u>\$ (5,492,258)</u>	<u>\$ 5,770,625</u>	<u>\$ (5,589,827)</u>

Clark County
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

Self-Funded Group Insurance	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities				
Cash received from customers	\$ 93,950,000	\$ 86,385,006	\$ (7,564,994)	\$ 88,408,333
Cash paid for employees and benefits	-	-	-	1,174
Cash paid for services and supplies	(96,320,332)	(98,650,102)	(2,329,770)	(81,553,771)
Other operating receipts	2,247,000	2,165,210	(81,790)	2,468,826
Net cash provided (used) by operating activities	(123,332)	(10,099,886)	(9,976,554)	9,324,562
Cash flows from investing activities				
Interest income	200,000	545,879	345,879	484,990
Net increase (decrease) in cash and cash equivalents	76,668	(9,554,007)	(9,630,675)	9,809,552
Cash and cash equivalents Beginning of year	48,557,256	50,899,708	2,342,452	41,090,156
End of year	<u>\$ 48,633,924</u>	<u>\$ 41,345,701</u>	<u>\$ (7,288,223)</u>	<u>\$ 50,899,708</u>

Clark County Worker's Compensation	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities				
Cash received from customers	\$ 14,095,812	\$ 16,819,674	\$ 2,723,862	\$ 1,831,032
Cash paid for employees and benefits	(650,183)	(609,224)	40,959	(634,635)
Cash paid for services and supplies	(15,149,400)	(14,666,443)	482,957	(3,105,691)
Other operating receipts	1,577,000	1,240,636	(336,364)	1,589,453
Net cash provided (used) by operating activities	(126,771)	2,784,643	2,911,414	(319,841)
Cash flows from investing activities				
Interest income	200,000	584,943	384,943	561,307
Net increase (decrease) in cash and cash equivalents	73,229	3,369,586	3,296,357	241,466
Cash and cash equivalents Beginning of year	50,769,752	52,103,850	1,334,098	51,862,384
End of year	<u>\$ 50,842,981</u>	<u>\$ 55,473,436</u>	<u>\$ 4,630,455</u>	<u>\$ 52,103,850</u>

Clark County
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

Employee Benefits	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities				
Cash received from customers	\$ 435,000	\$ 1,150,300	\$ 715,300	\$ 1,686,230
Cash paid for employees and benefits	(1,360,000)	(1,786,108)	(426,108)	(659,448)
Cash paid for services and supplies	(5,287,500)	(4,579,496)	708,004	(1,657,482)
Other operating receipts	-	290,000	290,000	-
Net cash provided (used) by operating activities	(6,212,500)	(4,925,304)	1,287,196	(630,700)
Cash flows from investing activities				
Interest income	50,000	112,052	62,052	130,975
Net increase (decrease) in cash and cash equivalents	(6,162,500)	(4,813,252)	1,349,248	(499,725)
Cash and cash equivalents				
Beginning of year	11,520,868	11,469,583	(51,285)	11,969,308
End of year	\$ 5,358,368	\$ 6,656,331	\$ 1,297,963	\$ 11,469,583

Other Post-Employment Benefits Reserve	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities				
Cash received from customers	\$ 20,174,852	\$ 52,912,920	\$ 32,738,068	\$ 120,211,426
Cash paid for employees and benefits	(21,220,232)	(68,787,833)	(47,567,601)	(94,267,214)
Cash paid for services and supplies	(8,918,955)	(28,413,514)	(19,494,559)	(4,074,049)
Other operating receipts	-	-	-	47,245,291
Net cash provided (used) by operating activities	(9,964,335)	(44,288,427)	(34,324,092)	69,115,454
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	(40,951,064)	(40,951,064)	-	-
Contributions received for capital purposes	13,073,858	13,052,498	(21,360)	12,776,034
Cash used for debt service				
Principal	(164,464,098)	(164,509,880)	(45,782)	(1,631,199)
Interest	(7,121,277)	(7,121,252)	25	(11,144,835)
Net cash provided (used) by capital and related	(199,462,581)	(199,529,698)	(67,117)	-
Cash flows from investing activities				
Interest income	1,500,000	1,608,874	108,874	2,439,679
Irrevocable investment trust outflow	(53,000,000)	-	53,000,000	-
Net cash provided by (or used by) investing	(51,500,000)	1,608,874	53,108,874	2,439,679
Net increase (decrease) in cash and cash equivalents	(260,926,916)	(242,209,251)	18,717,665	71,555,133
Cash and cash equivalents				
Beginning of year	259,596,977	288,230,842	28,633,865	216,675,709
End of year	\$ (1,329,939)	\$ 46,021,591	\$ 47,351,530	\$ 288,230,842

Clark County
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

LVMPD Self-Funded Insurance	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities				
Cash received from customers	\$ 4,700,000	\$ 4,700,110	\$ 110	\$ 7,100,180
Cash paid for services and supplies	(9,864,208)	(8,252,895)	1,611,313	(7,890,967)
Other operating receipts	120,000	3,169,558	3,049,558	223,178
Net cash provided (used) by operating activities	<u>(5,044,208)</u>	<u>(383,227)</u>	<u>4,660,981</u>	<u>(567,609)</u>
Cash flows from investing activities				
Interest income	100,000	179,242	79,242	169,968
Net increase (decrease) in cash and cash equivalents	(4,944,208)	(203,985)	4,740,223	(397,641)
Cash and cash equivalents				
Beginning of year	14,418,546	15,940,710	1,522,164	16,338,351
End of year	<u>\$ 9,474,338</u>	<u>\$ 15,736,725</u>	<u>\$ 6,262,387</u>	<u>\$ 15,940,710</u>

LVMPD Self-Funded Industrial Insurance	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities				
Cash received from customers	\$ 9,843,399	\$ 10,188,245	\$ 344,846	\$ 13,981,149
Cash paid for services and supplies	(14,379,345)	(11,411,007)	2,968,338	(11,687,643)
Other operating receipts	500,000	434,819	(65,181)	834,425
Net cash provided (used) by operating activities	<u>(4,035,946)</u>	<u>(787,943)</u>	<u>3,248,003</u>	<u>3,127,931</u>
Cash flows from investing activities				
Interest income	350,000	564,499	214,499	521,790
Net increase (decrease) in cash and cash equivalents	(3,685,946)	(223,444)	3,462,502	3,649,721
Cash and cash equivalents				
Beginning of year	52,712,462	54,122,444	1,409,982	50,472,723
End of year	<u>\$ 49,026,516</u>	<u>\$ 53,899,000</u>	<u>\$ 4,872,484</u>	<u>\$ 54,122,444</u>

Clark County
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

CCDC Self-Funded Insurance	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities				
Cash paid for services and supplies	\$ (800,000)	\$ (653,527)	\$ 146,473	\$ (815,626)
Cash flows from investing activities				
Interest income	15,000	19,906	4,906	28,491
Net increase (decrease) in cash and cash equivalents	(785,000)	(633,621)	151,379	(787,135)
Cash and cash equivalents				
Beginning of year	2,139,667	2,080,232	(59,435)	2,867,367
End of year	\$ 1,354,667	\$ 1,446,611	\$ 91,944	\$ 2,080,232

CCDC Self-Funded Industrial Insurance	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities				
Cash received from customers	\$ 2,502,130	\$ 2,913,436	\$ 411,306	\$ 3,489,885
Cash paid for services and supplies	(2,596,329)	(2,015,591)	580,738	(1,983,115)
Other operating receipts	-	39,000	39,000	38,112
Net cash provided (used) by operating activities	(94,199)	936,845	1,031,044	1,544,882
Cash flows from investing activities				
Interest income	50,000	101,996	51,996	82,280
Net increase (decrease) in cash and cash equivalents	(44,199)	1,038,841	1,083,040	1,627,162
Cash and cash equivalents				
Beginning of year	8,766,787	9,001,082	234,295	7,373,920
End of year	\$ 8,722,588	\$ 10,039,923	\$ 1,317,335	\$ 9,001,082

Clark County
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

County Liability Insurance	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities				
Cash received from customers	\$ 2,041,550	\$ 2,037,382	\$ (4,168)	\$ 2,002,980
Cash paid for employees and benefits	(968,064)	(1,036,802)	(68,738)	(948,629)
Cash paid for services and supplies	(2,663,199)	(801,854)	1,861,345	(808,240)
Other operating receipts	-	2	2	-
Net cash provided (used) by operating activities	<u>(1,589,713)</u>	<u>198,728</u>	<u>1,788,441</u>	<u>246,111</u>
Cash flows from investing activities				
Interest income	50,000	151,448	101,448	140,596
Net increase (decrease) in cash and cash equivalents	(1,539,713)	350,176	1,889,889	386,707
Cash and cash equivalents Beginning of year	<u>13,245,735</u>	<u>13,449,902</u>	<u>204,167</u>	<u>13,063,195</u>
End of year	<u>\$ 11,706,022</u>	<u>\$ 13,800,078</u>	<u>\$ 2,094,056</u>	<u>\$ 13,449,902</u>

County Liability Insurance Pool	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities				
Cash received from customers	\$ 5,943,000	\$ 5,565,892	\$ (377,108)	\$ 6,488,953
Cash paid for services and supplies	(6,729,335)	(6,709,589)	19,746	(3,740,766)
Other operating receipts	-	7,724	7,724	205,890
Net cash provided (used) by operating activities	<u>(786,335)</u>	<u>(1,135,973)</u>	<u>(349,638)</u>	<u>2,954,077</u>
Cash flows from investing activities				
Interest income	50,000	152,802	102,802	135,447
Net increase (decrease) in cash and cash equivalents	(736,335)	(983,171)	(246,836)	3,089,524
Cash and cash equivalents Beginning of year	<u>13,312,282</u>	<u>15,405,406</u>	<u>2,093,124</u>	<u>12,315,882</u>
End of year	<u>\$ 12,575,947</u>	<u>\$ 14,422,235</u>	<u>\$ 1,846,288</u>	<u>\$ 15,405,406</u>

Clark County
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

County Investment Pool	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities				
Cash received from customers	\$ 1,247,449	\$ 1,268,757	\$ 21,308	\$ 1,337,848
Cash paid for employees and benefits	(776,572)	(610,258)	166,314	(543,766)
Cash paid for services and supplies	(1,260,531)	(683,919)	576,612	(669,737)
Net cash provided (used) by operating activities	<u>(789,654)</u>	<u>(25,420)</u>	<u>764,234</u>	<u>124,345</u>
Cash flows from noncapital financing activities				
Transfers from other funds	1,000,000	-	(1,000,000)	-
Transfers to other funds	(1,000,000)	-	1,000,000	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities				
Interest income	10,000	54,474	44,474	16,468
Net increase (decrease) in cash and cash equivalents	(779,654)	29,054	808,708	140,813
Cash and cash equivalents				
Beginning of year	779,654	1,064,838	285,184	924,025
End of year	<u>\$ -</u>	<u>\$ 1,093,892</u>	<u>\$ 1,093,892</u>	<u>\$ 1,064,838</u>

Regional Justice Center Maintenance and Operations	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities				
Cash received from customers	\$ 10,176,000	\$ 8,606,939	\$ (1,569,061)	\$ 9,406,191
Cash paid for employees and benefits	(5,748,563)	(5,116,817)	631,746	(5,186,881)
Cash paid for services and supplies	(5,690,664)	(5,259,976)	430,688	(5,537,268)
Other operating receipts	371,300	1,960,659	1,589,359	188,349
Net cash provided (used) by operating activities	<u>(891,927)</u>	<u>190,805</u>	<u>1,082,732</u>	<u>(1,129,609)</u>
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	(394,170)	(48,848)	345,322	(29,571)
Cash flows from investing activities				
Interest income	21,000	38,997	17,997	44,890
Net increase (decrease) in cash and cash equivalents	(1,265,097)	180,954	1,446,051	(1,114,290)
Cash and cash equivalents				
Beginning of year	4,628,268	4,375,687	(252,581)	5,489,977
End of year	<u>\$ 3,363,171</u>	<u>\$ 4,556,641</u>	<u>\$ 1,193,470</u>	<u>\$ 4,375,687</u>

Clark County
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

Automotive and Central Services	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities				
Cash received from customers	\$ 13,900,000	\$ 15,211,585	\$ 1,311,585	\$ 15,288,408
Cash paid for employees and benefits	(5,120,411)	(4,858,055)	262,356	(4,623,659)
Cash paid for services and supplies	(14,160,364)	(10,217,372)	3,942,992	(11,296,583)
Other operating receipts	79,653	35,357	(44,296)	80,166
Net cash provided (used) by operating activities	(5,301,122)	171,515	5,472,637	(551,668)
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	(1,849,365)	(215,432)	1,633,933	(176,742)
Proceeds from the sale of capital assets	-	-	-	389,666
Net cash provided (used) by capital and related financing activities	(1,849,365)	(215,432)	1,633,933	212,924
Cash flows from investing activities				
Interest income	49,878	172,090	122,212	163,759
Net increase (decrease) in cash and cash equivalents	(7,100,609)	128,173	7,228,782	(174,985)
Cash and cash equivalents Beginning of year	11,929,607	16,099,185	4,169,578	16,274,170
End of year	\$ 4,828,998	\$ 16,227,358	\$ 11,398,360	\$ 16,099,185

Construction Management	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities				
Cash received from customers	\$ 2,042,451	\$ 2,429,379	\$ 386,928	\$ 1,982,431
Cash paid for employees and benefits	(3,862,279)	(3,463,149)	399,130	(3,187,162)
Cash paid for services and supplies	(1,406,562)	(918,881)	487,681	(1,200,478)
Other operating receipts	21,000	6,133	(14,867)	4,236
Net cash provided (used) by operating activities	(3,205,390)	(1,946,518)	1,258,872	(2,400,973)
Cash flows from noncapital financing activities				
Transfers from other funds	2,500,000	2,500,000	-	2,500,000
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	-	-	-	(34,220)
Cash flows from investing activities				
Interest income	5,000	27,739	22,739	24,476
Net increase (decrease) in cash and cash equivalents	(700,390)	581,221	1,281,611	89,283
Cash and cash equivalents Beginning of year	2,884,020	3,409,911	525,891	3,320,628
End of year	\$ 2,183,630	\$ 3,991,132	\$ 1,807,502	\$ 3,409,911

Clark County
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2015
(With comparative actual for the fiscal year ended June 30, 2014)

Enterprise Resource Planning	Final Budget	2015 Actual	Variance	2014 Actual
Cash flows from operating activities				
Cash received from customers	\$ 49,195,605	\$ 54,564,054	\$ 5,368,449	\$ 49,516,757
Cash paid for employees and benefits	(26,172,576)	(24,389,529)	1,783,047	(23,881,314)
Cash paid for services and supplies	(34,101,643)	(29,809,436)	4,292,207	(34,289,400)
Other operating receipts	321,042	333,394	12,352	306,129
Net cash provided (used) by operating activities	(10,757,572)	698,483	11,456,055	(8,347,828)
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of	(15,098,500)	(14,477)	15,084,023	(40,259)
Cash flows from investing activities				
Interest income	94,689	388,190	293,501	464,436
Net increase (decrease) in cash and cash equivalents	(25,761,383)	1,072,196	26,833,579	(7,923,651)
Cash and cash equivalents				
Beginning of year	36,502,013	35,752,121	(749,892)	43,675,772
End of year	\$ 10,740,630	\$ 36,824,317	\$ 26,083,687	\$ 35,752,121