

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.

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 and Central Services 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, 2019
(With comparative totals for June 30, 2018)

	Self-Funded Group Insurance	Clark County Worker's Compensation	Employee Benefits	LVMPD Self-Funded Insurance	LVMPD Self- Funded Industrial Insurance
Assets					
Current assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 78,751,472	\$ 53,944,641	\$ 10,305,015	\$ 10,763,869	\$ 50,869,371
In custody of other officials	-	-	-	10,000	4,092,000
Accounts receivable	11,631	528,244	45,661	33,131	474,583
Interest receivable	436,613	299,088	57,135	59,679	282,038
Due from other funds	2,155,327	6,201,906	-	3,048,856	6,373,836
Due from other governmental units	2,272,783	-	-	-	-
Inventories	-	-	-	-	-
Prepaid items and other current assets	-	510,346	-	-	-
Total current assets	<u>83,627,826</u>	<u>61,484,225</u>	<u>10,407,811</u>	<u>13,915,535</u>	<u>62,091,828</u>
Noncurrent assets					
Unearned charges and other assets	-	-	-	-	200,000
Capital assets					
Property and equipment	-	1,065,207	-	-	-
Accumulated depreciation	-	(630,688)	-	-	-
Total capital assets	-	<u>434,519</u>	-	-	-
Total noncurrent assets	-	<u>434,519</u>	-	-	<u>200,000</u>
Total assets	<u>83,627,826</u>	<u>61,918,744</u>	<u>10,407,811</u>	<u>13,915,535</u>	<u>62,291,828</u>
Liabilities					
Current liabilities					
Accounts payable	132,835	349,573	156,025	39,357	116,980
Accrued expenses	13,282	21,122	-	-	-
Due to other funds	-	-	-	8,280	-
Current portion of long-term liabilities	17,124,097	14,085,863	-	8,452,515	14,532,021
Deposits and other current liabilities	517	-	-	-	-
Total current liabilities	<u>17,270,731</u>	<u>14,456,558</u>	<u>156,025</u>	<u>8,500,152</u>	<u>14,649,001</u>
Noncurrent liabilities					
Compensated absences	-	14,812	-	-	-
Claims and judgements	-	45,943,524	-	4,724,899	44,170,190
Total noncurrent liabilities	-	<u>45,958,336</u>	-	<u>4,724,899</u>	<u>44,170,190</u>
Total liabilities	<u>17,270,731</u>	<u>60,414,894</u>	<u>156,025</u>	<u>13,225,051</u>	<u>58,819,191</u>
Net Position					
Net investment in capital assets	-	434,519	-	-	-
Unrestricted	66,357,095	1,069,331	10,251,786	690,484	3,472,637
Total net position	<u>\$ 66,357,095</u>	<u>\$ 1,503,850</u>	<u>\$ 10,251,786</u>	<u>\$ 690,484</u>	<u>\$ 3,472,637</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Net Position
June 30, 2019
(With comparative totals for June 30, 2018)

(Continued)

	CCDC Self-Funded Insurance	CCDC Self-Funded Industrial Insurance	County Liability Insurance	County Liability Insurance Pool	Clark County Investment Pool
Assets					
Current assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 2,378,128	\$ 9,587,460	\$ 15,879,603	\$ 17,517,865	\$ 1,673,366
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	-	503	16,570
Interest receivable	13,185	53,156	88,042	97,125	9,222
Due from other funds	-	451,838	-	-	2,118
Due from other governmental units	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid items and other current assets	-	-	-	201,878	-
Total current assets	<u>2,391,313</u>	<u>10,092,454</u>	<u>15,967,645</u>	<u>17,817,371</u>	<u>1,701,276</u>
Noncurrent assets					
Unearned charges and other assets	-	-	-	-	-
Capital assets					
Property and equipment	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>2,391,313</u>	<u>10,092,454</u>	<u>15,967,645</u>	<u>17,817,371</u>	<u>1,701,276</u>
Liabilities					
Current liabilities					
Accounts payable	43	19,490	47,598	-	342,810
Accrued expenses	-	-	44,595	-	30,085
Due to other funds	-	-	-	-	-
Current portion of long-term liabilities	1,011,476	3,443,165	849,369	1,623,745	79,939
Deposits and other current liabilities	-	-	8,164	2,657	-
Total current liabilities	<u>1,011,519</u>	<u>3,462,655</u>	<u>949,726</u>	<u>1,626,402</u>	<u>452,834</u>
Noncurrent liabilities					
Compensated absences	-	-	-	-	26,656
Claims and judgements	1,462,114	9,136,627	1,357,624	6,928,678	-
Total noncurrent liabilities	<u>1,462,114</u>	<u>9,136,627</u>	<u>1,357,624</u>	<u>6,928,678</u>	<u>26,656</u>
Total liabilities	<u>2,473,633</u>	<u>12,599,282</u>	<u>2,307,350</u>	<u>8,555,080</u>	<u>479,490</u>
Net Position					
Net investment in capital assets	-	-	-	-	-
Unrestricted	(82,320)	(2,506,828)	13,660,295	9,262,291	1,221,786
Total net position	<u>\$ (82,320)</u>	<u>\$ (2,506,828)</u>	<u>\$ 13,660,295</u>	<u>\$ 9,262,291</u>	<u>\$ 1,221,786</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Net Position
June 30, 2019
(With comparative totals for June 30, 2018)

(Continued)

	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	\$ 2,695,756	\$ 12,900,223	\$ 6,852,982	\$ 35,523,181
In custody of other officials	-	-	-	-
Accounts receivable	25,596	1,290	-	3,318
Interest receivable	14,946	71,523	37,995	196,953
Due from other funds	2,300,000	420,125	121,672	419,640
Due from other governmental units	357,751	32,667	-	-
Inventories	-	393,166	-	-
Prepaid items and other current assets	-	-	-	-
Total current assets	<u>5,394,049</u>	<u>13,818,994</u>	<u>7,012,649</u>	<u>36,143,092</u>
Noncurrent assets				
Unearned charges and other assets	-	-	-	-
Capital assets				
Property and equipment	1,441,857	5,386,401	135,094	11,627,503
Accumulated depreciation	(317,373)	(2,896,939)	(102,379)	(5,152,842)
Total capital assets	<u>1,124,484</u>	<u>2,489,462</u>	<u>32,715</u>	<u>6,474,661</u>
Total noncurrent assets	<u>1,124,484</u>	<u>2,489,462</u>	<u>32,715</u>	<u>6,474,661</u>
Total assets	<u>6,518,533</u>	<u>16,308,456</u>	<u>7,045,364</u>	<u>42,617,753</u>
Liabilities				
Current liabilities				
Accounts payable	722,005	919,700	207,607	4,792,076
Accrued expenses	186,280	177,341	174,144	880,886
Due to other funds	52,394	1,144	165,000	-
Current portion of long-term liabilities	424,578	536,136	446,808	3,111,623
Deposits and other current liabilities	20	82	2,520	1,000
Total current liabilities	<u>1,385,277</u>	<u>1,634,403</u>	<u>996,079</u>	<u>8,785,585</u>
Noncurrent liabilities				
Compensated absences	-	147,109	212,326	1,478,491
Claims and judgements	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>147,109</u>	<u>212,326</u>	<u>1,478,491</u>
Total liabilities	<u>1,385,277</u>	<u>1,781,512</u>	<u>1,208,405</u>	<u>10,264,076</u>
Net Position				
Net investment in capital assets	686,909	2,471,156	11,874	3,153,012
Unrestricted	4,446,347	12,055,788	5,825,085	29,200,665
Total net position	<u>\$ 5,133,256</u>	<u>\$ 14,526,944</u>	<u>\$ 5,836,959</u>	<u>\$ 32,353,677</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Net Position
June 30, 2019
(With comparative totals for June 30, 2018)

(Continued)

	Totals	
	2019	2018
Assets		
Current assets		
Cash and cash equivalents		
In custody of the County Treasurer	\$ 309,642,932	\$ 304,672,923
In custody of other officials	4,102,000	4,102,000
Accounts receivable	1,140,527	1,954,159
Interest receivable	1,716,700	994,882
Due from other funds	21,495,318	9,352,267
Due from other governmental units	2,663,201	1,028,425
Inventories	393,166	499,277
Prepaid items and other current assets	712,224	678,420
Total current assets	<u>341,866,068</u>	<u>323,282,353</u>
Noncurrent assets		
Unearned charges and other assets	200,000	200,000
Capital assets		
Property and equipment	19,656,062	15,034,448
Accumulated depreciation	(9,100,221)	(10,825,957)
Total capital assets	<u>10,555,841</u>	<u>4,208,491</u>
Total noncurrent assets	<u>10,755,841</u>	<u>4,408,491</u>
Total assets	<u>352,621,909</u>	<u>327,690,844</u>
Liabilities		
Current liabilities		
Accounts payable	7,846,099	5,502,626
Accrued expenses	1,527,735	1,551,734
Due to other funds	226,818	-
Current portion of long-term liabilities	65,721,335	56,125,192
Deposits and other current liabilities	14,960	11,303
Total current liabilities	<u>75,336,947</u>	<u>63,190,855</u>
Noncurrent liabilities		
Compensated absences	1,879,394	1,247,397
Claims and judgements	113,723,656	97,569,707
Total noncurrent liabilities	<u>115,603,050</u>	<u>98,817,104</u>
Total liabilities	<u>190,939,997</u>	<u>162,007,959</u>
Net Position		
Net investment in capital assets	6,757,470	4,208,491
Unrestricted	154,924,442	161,474,394
Total net position	<u>\$ 161,681,912</u>	<u>\$ 165,682,885</u>

Clark County, Nevada
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2019
(With comparative totals for June 30, 2018)

	Self-Funded Group Insurance	Clark County Worker's Compensation	Employee Benefits	LVMPD Self-Funded Insurance	LVMPD Self- Funded Industrial Insurance
Operating Revenues					
Charges for services					
Insurance	\$ 103,584,300	\$ 14,184,567	\$ 1,139,002	\$ 9,342,676	\$ 16,554,812
Parking fees	-	-	-	-	-
Other	-	-	-	-	-
Other operating revenues	8,279,502	2,012,124	-	432,845	582,696
Total operating revenues	<u>111,863,802</u>	<u>16,196,691</u>	<u>1,139,002</u>	<u>9,775,521</u>	<u>17,137,508</u>
Operating Expenses					
Salaries and wages	-	456,696	330,376	-	-
Employee benefits	-	184,233	22,871	-	-
Services and supplies	116,993,480	31,908,210	633,137	10,116,743	18,742,862
Depreciation	-	42,615	-	-	-
Total operating expenses	<u>116,993,480</u>	<u>32,591,754</u>	<u>986,384</u>	<u>10,116,743</u>	<u>18,742,862</u>
Operating income (loss)	<u>(5,129,678)</u>	<u>(16,395,063)</u>	<u>152,618</u>	<u>(341,222)</u>	<u>(1,605,354)</u>
Nonoperating Revenues (Expenses)					
Interest income	3,269,795	2,263,108	364,642	502,797	2,185,261
Gain (loss) on sale or disposition of property and equipment	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>3,269,795</u>	<u>2,263,108</u>	<u>364,642</u>	<u>502,797</u>	<u>2,185,261</u>
Income (loss) before transfers	<u>(1,859,883)</u>	<u>(14,131,955)</u>	<u>517,260</u>	<u>161,575</u>	<u>579,907</u>
Transfers					
Transfers from other funds	-	-	1,500,000	-	-
Transfers to other funds	-	(45,850)	-	-	-
Change in net position	<u>(1,859,883)</u>	<u>(14,177,805)</u>	<u>2,017,260</u>	<u>161,575</u>	<u>579,907</u>
Net Position					
Beginning of year	<u>68,216,978</u>	<u>15,681,655</u>	<u>8,234,526</u>	<u>528,909</u>	<u>2,892,730</u>
End of year	<u>\$ 66,357,095</u>	<u>\$ 1,503,850</u>	<u>\$ 10,251,786</u>	<u>\$ 690,484</u>	<u>\$ 3,472,637</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, 2019
(With comparative totals for June 30, 2018)

(Continued)

	CCDC Self-Funded Insurance	CCDC Self-Funded Industrial Insurance	County Liability Insurance	County Liability Insurance Pool	Clark County Investment Pool
Operating Revenues					
Charges for services					
Insurance	\$ 1,950,000	\$ 1,900,000	\$ 2,110,210	\$ 5,913,145	\$ -
Parking fees	-	-	-	-	-
Other	-	-	-	-	1,946,569
Other operating revenues	-	-	34,635	291,287	-
Total operating revenues	<u>1,950,000</u>	<u>1,900,000</u>	<u>2,144,845</u>	<u>6,204,432</u>	<u>1,946,569</u>
Operating Expenses					
Salaries and wages	-	-	919,333	-	559,610
Employee benefits	-	-	400,098	-	262,331
Services and supplies	2,168,203	6,203,384	975,030	4,964,046	1,137,335
Depreciation	-	-	-	-	-
Total operating expenses	<u>2,168,203</u>	<u>6,203,384</u>	<u>2,294,461</u>	<u>4,964,046</u>	<u>1,959,276</u>
Operating income (loss)	<u>(218,203)</u>	<u>(4,303,384)</u>	<u>(149,616)</u>	<u>1,240,386</u>	<u>(12,707)</u>
Nonoperating Revenues (Expenses)					
Interest income	59,599	430,269	640,104	624,648	66,312
Gain (loss) on sale or disposition of property and equipment	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>59,599</u>	<u>430,269</u>	<u>640,104</u>	<u>624,648</u>	<u>66,312</u>
Income (loss) before transfers	<u>(158,604)</u>	<u>(3,873,115)</u>	<u>490,488</u>	<u>1,865,034</u>	<u>53,605</u>
Transfers					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	(85,150)	-	(52,400)
Change in net position	<u>(158,604)</u>	<u>(3,873,115)</u>	<u>405,338</u>	<u>1,865,034</u>	<u>1,205</u>
Net Position					
Beginning of year	<u>76,284</u>	<u>1,366,287</u>	<u>13,254,957</u>	<u>7,397,257</u>	<u>1,220,581</u>
End of year	<u>\$ (82,320)</u>	<u>\$ (2,506,828)</u>	<u>\$ 13,660,295</u>	<u>\$ 9,262,291</u>	<u>\$ 1,221,786</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, 2019
(With comparative totals for June 30, 2018)

(Continued)

	Regional Justice Center Maintenance and Operations	Automotive and Central Services	Construction Management	Enterprise Resource Planning
Operating Revenues				
Charges for services				
Insurance	\$ -	\$ -	\$ -	\$ -
Parking fees	155,596	-	-	-
Other	9,200,000	15,491,707	4,574,095	64,890,287
Other operating revenues	<u>1,863,063</u>	<u>20,824</u>	<u>67,887</u>	<u>419,431</u>
Total operating revenues	<u>11,218,659</u>	<u>15,512,531</u>	<u>4,641,982</u>	<u>65,309,718</u>
Operating Expenses				
Salaries and wages	3,740,245	3,708,028	3,439,484	18,698,599
Employee benefits	1,679,795	1,620,983	1,309,734	7,274,772
Services and supplies	4,922,299	10,099,732	1,141,305	36,433,174
Depreciation	61,277	362,985	11,352	81,072
Total operating expenses	<u>10,403,616</u>	<u>15,791,728</u>	<u>5,901,875</u>	<u>62,487,617</u>
Operating income (loss)	<u>815,043</u>	<u>(279,197)</u>	<u>(1,259,893)</u>	<u>2,822,101</u>
Nonoperating Revenues (Expenses)				
Interest income	138,068	515,851	184,306	1,411,519
Gain (loss) on sale or disposition of property and equipment	-	-	-	(8,233)
Total nonoperating revenues (expenses)	<u>138,068</u>	<u>515,851</u>	<u>184,306</u>	<u>1,403,286</u>
Income (loss) before transfers	<u>953,111</u>	<u>236,654</u>	<u>(1,075,587)</u>	<u>4,225,387</u>
Transfers				
Transfers from other funds	-	-	4,050,000	5,000,000
Transfers to other funds	<u>(425,750)</u>	<u>(334,050)</u>	<u>(288,200)</u>	<u>(1,303,450)</u>
Change in net position	<u>527,361</u>	<u>(97,396)</u>	<u>2,686,213</u>	<u>7,921,937</u>
Net Position				
Beginning of year	<u>4,605,895</u>	<u>14,624,340</u>	<u>3,150,746</u>	<u>24,431,740</u>
End of year	<u>\$ 5,133,256</u>	<u>\$ 14,526,944</u>	<u>\$ 5,836,959</u>	<u>\$ 32,353,677</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, 2019
(With comparative totals for June 30, 2018)

(Continued)

	Totals	
	2019	2018
Operating Revenues		
Charges for services		
Insurance	\$ 156,678,712	\$ 148,385,961
Parking fees	155,596	161,119
Other	96,102,658	89,997,448
Other operating revenues	14,004,294	14,552,995
Total operating revenues	<u>266,941,260</u>	<u>253,097,523</u>
Operating Expenses		
Salaries and wages	31,852,371	32,283,953
Employee benefits	12,754,817	12,575,692
Services and supplies	246,438,940	196,906,794
Depreciation	559,301	429,360
Total operating expenses	<u>291,605,429</u>	<u>242,195,799</u>
Operating income (loss)	<u>(24,664,169)</u>	<u>10,901,724</u>
Nonoperating Revenues (Expenses)		
Interest income	12,656,279	640,475
Gain (loss) on sale or disposition of property and equipment	(8,233)	1,506
Total nonoperating revenues (expenses)	<u>12,648,046</u>	<u>641,981</u>
Income (loss) before transfers	<u>(12,016,123)</u>	<u>11,543,705</u>
Transfers		
Transfers from other funds	10,550,000	9,300,000
Transfers to other funds	<u>(2,534,850)</u>	<u>(2,482,450)</u>
Change in net position	<u>(4,000,973)</u>	<u>18,361,255</u>
Net Position		
Beginning of year	<u>165,682,885</u>	<u>147,321,630</u>
End of year	<u>\$ 161,681,912</u>	<u>\$ 165,682,885</u>

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2019
(With comparative totals for the fiscal year ended June 30, 2018)

	Self-Funded Group Insurance	Clark County Workers' Compensation	Employee Benefits	LVMPD Self- Funded Insurance	LVMPD Self- Funded Industrial Insurance
Cash Flows From Operating Activities:					
Cash received from customers	\$ 104,160,338	\$ 14,055,394	\$ 1,137,540	\$ 6,367,069	\$ 10,422,480
Cash paid for employees and benefits	-	(645,605)	(353,275)	-	-
Cash paid for services and supplies	(114,277,015)	(16,698,676)	(607,973)	(9,385,084)	(15,741,430)
Other operating receipts	8,279,502	693,855	-	335,215	582,696
Net cash provided (used) by operating activities	<u>(1,837,175)</u>	<u>(2,595,032)</u>	<u>176,292</u>	<u>(2,682,800)</u>	<u>(4,736,254)</u>
Cash Flows From Noncapital Financing Activities:					
Transfers from other funds	-	-	1,500,000	-	-
Transfers to other funds	-	(45,850)	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>(45,850)</u>	<u>1,500,000</u>	<u>-</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities:					
Acquisition, construction, or improvement of capital assets	-	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-	-
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	3,086,269	2,141,808	334,591	485,443	2,078,020
Net cash provided (used) by investing activities	<u>3,086,269</u>	<u>2,141,808</u>	<u>334,591</u>	<u>485,443</u>	<u>2,078,020</u>
Net increase (decrease) in cash and cash equivalents	<u>1,249,094</u>	<u>(499,074)</u>	<u>2,010,883</u>	<u>(2,197,357)</u>	<u>(2,658,234)</u>
Cash and Cash Equivalents:					
Beginning of year	77,502,378	54,443,715	8,294,132	12,971,226	57,619,605
End of year	<u>\$ 78,751,472</u>	<u>\$ 53,944,641</u>	<u>\$ 10,305,015</u>	<u>\$ 10,773,869</u>	<u>\$ 54,961,371</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ (5,129,678)	\$ (16,395,063)	\$ 152,618	\$ (341,222)	\$ (1,605,354)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	-	42,615	-	-	-
(Increase) decrease in:					
Accounts receivable	419,375	110,609	(1,462)	(33,131)	241,504
Due from other funds	1,963,880	(1,558,051)	-	(3,048,656)	(6,373,836)
Due from other governmental units	(1,813,889)	-	-	-	-
Inventory	-	-	-	-	-
Prepaid expense	-	(7,223)	-	-	-
Increase (decrease) in:					
Accounts payable	(247,121)	22,920	25,164	2,414	(59,225)
Accrued payroll and benefits	6,672	(2,742)	(28)	-	-
Due to other funds	-	-	-	8,280	-
Current portion of long-term liabilities	2,963,586	349,294	-	2,604,945	1,627,951
Deposits and other current liabilities	-	-	-	-	-
Compensated absences	-	(11,961)	-	-	-
Claims and judgements	-	14,854,570	-	(1,875,430)	1,432,706
Net cash provided (used) by operating activities	<u>\$ (1,837,175)</u>	<u>\$ (2,595,032)</u>	<u>\$ 176,292</u>	<u>\$ (2,682,800)</u>	<u>\$ (4,736,254)</u>

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2019
(With comparative totals for the fiscal year ended June 30, 2018)

(Continued)

	CCDC Self-Funded Insurance	CCDC Self-Funded Industrial Insurance	County Liability Insurance	County Liability Insurance Pool	Clark County Investment Pool
Cash Flows From Operating Activities:					
Cash received from customers	\$ 1,950,000	\$ 1,448,162	\$ 2,110,210	\$ 5,912,642	\$ 1,946,569
Cash paid for employees and benefits	-	-	(1,285,987)	-	(879,350)
Cash paid for services and supplies	(957,029)	(3,500,216)	(957,150)	(4,931,669)	(1,095,575)
Other operating receipts	-	26,470	3,635	167,287	-
Net cash provided (used) by operating activities	992,971	(2,025,584)	(129,292)	1,148,260	(28,356)
Cash Flows From Noncapital Financing Activities:					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	(85,150)	-	(52,400)
Net cash provided (used) by noncapital financing activities	-	-	(85,150)	-	(52,400)
Cash Flows From Capital and Related Financing Activities:					
Acquisition, construction, or improvement of capital assets	-	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	-	-	-	-	-
Cash Flows From Investing Activities:					
Interest income	50,771	413,685	602,650	579,088	62,581
Net cash provided (used) by investing activities	50,771	413,685	602,650	579,088	62,581
Net increase (decrease) in cash and cash equivalents	1,043,742	(1,611,899)	388,208	1,727,348	(18,175)
Cash and Cash Equivalents:					
Beginning of year	1,334,386	11,199,359	15,491,395	15,790,517	1,691,541
End of year	\$ 2,378,128	\$ 9,587,460	\$ 15,879,603	\$ 17,517,865	\$ 1,673,366
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ (218,203)	\$ (4,303,384)	\$ (149,616)	\$ 1,240,386	\$ (12,707)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	-	-	-	-	-
(Increase) decrease in:					
Accounts receivable	-	26,470	-	(503)	(107)
Due from other funds	-	(451,838)	-	-	(2,118)
Due from other governmental units	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid expense	-	-	-	(26,581)	-
Increase (decrease) in:					
Accounts payable	(24)	(389,957)	21,841	-	43,985
Accrued payroll and benefits	-	-	(6,177)	-	(3,222)
Due to other funds	-	-	-	-	-
Current portion of long-term liabilities	310,053	1,743,590	82,713	362,825	(29,915)
Deposits and other current liabilities	-	-	-	2,657	-
Compensated absences	-	-	-	-	(24,272)
Claims and judgements	901,145	1,349,535	(78,053)	(430,524)	-
Net cash provided (used) by operating activities	\$ 992,971	\$ (2,025,584)	\$ (129,292)	\$ 1,148,260	\$ (28,356)

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2019
(With comparative totals for the fiscal year ended June 30, 2018)

(Continued)

	Regional Justice Center Maintenance and Operations	Automotive and Central Services	Construction Management	Enterprise Resource Planning
Cash Flows From Operating Activities:				
Cash received from customers	\$ 7,069,983	\$ 15,489,164	\$ 4,709,068	\$ 64,672,529
Cash paid for employees and benefits	(5,386,294)	(5,411,662)	(4,625,391)	(25,817,398)
Cash paid for services and supplies	(4,881,138)	(9,996,541)	(1,116,249)	(37,316,894)
Other operating receipts	1,956,562	20,824	67,887	419,431
Net cash provided (used) by operating activities	(1,240,887)	101,785	(964,685)	1,957,668
Cash Flows From Noncapital Financing Activities:				
Transfers from other funds	-	-	4,050,000	5,000,000
Transfers to other funds	(425,750)	(334,050)	(288,200)	(1,303,450)
Net cash provided (used) by noncapital financing activities	(425,750)	(334,050)	3,761,800	3,696,550
Cash Flows From Capital and Related Financing Activities:				
Acquisition, construction, or improvement of capital assets	(15,347)	(31,429)	-	(3,069,738)
Proceeds from the sale of capital assets	-	-	-	-
Net cash provided (used) by capital and related financing activities	(15,347)	(31,429)	-	(3,069,738)
Cash Flows From Investing Activities:				
Interest income	136,966	485,729	159,036	1,317,825
Net cash provided (used) by investing activities	136,966	485,729	159,036	1,317,825
Net increase (decrease) in cash and cash equivalents	(1,545,018)	222,035	2,956,151	3,902,305
Cash and Cash Equivalents:				
Beginning of year	4,240,774	12,678,188	3,896,831	31,620,876
End of year	\$ 2,695,756	\$ 12,900,223	\$ 6,852,982	\$ 35,523,181
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ 815,043	\$ (279,197)	\$ (1,259,893)	\$ 2,822,101
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	61,277	362,985	11,352	81,072
(Increase) decrease in:				
Accounts receivable	14,387	164	-	36,326
Due from other funds	(2,300,000)	(5,094)	(30,027)	(337,311)
Due from other governmental units	93,499	2,387	-	83,227
Inventory	-	106,111	-	-
Prepaid expense	-	-	-	-
Increase (decrease) in:				
Accounts payable	(11,233)	(4,064)	25,056	(884,720)
Accrued payroll and benefits	(23,944)	(15,666)	33,319	(12,145)
Due to other funds	52,394	1,144	165,000	-
Current portion of long-term liabilities	57,690	(91,601)	(62,973)	(322,014)
Deposits and other current liabilities	-	-	-	1,000
Compensated absences	-	24,616	153,481	490,132
Claims and judgements	-	-	-	-
Net cash provided (used) by operating activities	\$ (1,240,887)	\$ 101,785	\$ (964,685)	\$ 1,957,668

(Continued)

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2019
(With comparative totals for the fiscal year ended June 30, 2018) (Continued)

	Total	
	2019	2018
Cash Flows From Operating Activities:		
Cash received from customers	\$ 241,451,148	\$ 237,458,916
Cash paid for employees and benefits	(44,404,962)	(44,695,000)
Cash paid for services and supplies	(221,462,639)	(192,132,413)
Other operating receipts	12,553,364	11,048,351
Net cash provided (used) by operating activities	<u>(11,863,089)</u>	<u>11,679,854</u>
Cash Flows From Noncapital Financing Activities:		
Transfers from other funds	10,550,000	9,300,000
Transfers to other funds	<u>(2,534,850)</u>	<u>(2,482,450)</u>
Net cash provided (used) by noncapital financing activities	<u>8,015,150</u>	<u>6,817,550</u>
Cash Flows From Capital and Related Financing Activities:		
Acquisition, construction, or improvement of capital assets	(3,116,514)	(896,323)
Proceeds from the sale of capital assets	<u>-</u>	<u>1,506</u>
Net cash provided (used) by capital and related financing activities	<u>(3,116,514)</u>	<u>(894,817)</u>
Cash Flows From Investing Activities:		
Interest income	<u>11,934,462</u>	<u>378,120</u>
Net cash provided (used) by investing activities	<u>11,934,462</u>	<u>378,120</u>
Net increase (decrease) in cash and cash equivalents	<u>4,970,009</u>	<u>17,980,707</u>
Cash and Cash Equivalents:		
Beginning of year	<u>308,774,923</u>	<u>290,794,216</u>
End of year	<u>\$ 313,744,932</u>	<u>\$ 308,774,923</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	\$ (24,664,169)	\$ 10,901,724
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	559,301	429,360
(Increase) decrease in:		
Accounts receivable	813,632	277,112
Due from other funds	(12,143,051)	(2,389,583)
Due from other governmental units	(1,634,776)	613,391
Inventory	106,111	(32,754)
Prepaid expense	(33,804)	(62,217)
Increase (decrease) in:		
Accounts payable	(1,454,964)	1,625,352
Accrued payroll and benefits	(23,933)	66,441
Due to other funds	226,818	(199,439)
Current portion of long-term liabilities	9,596,144	2,407,056
Deposits and other current liabilities	3,657	(3,547)
Compensated absences	631,996	(203,024)
Claims and judgements	16,153,949	(1,750,018)
Net cash provided (used) by operating activities	<u>\$ (11,863,089)</u>	<u>\$ 11,679,854</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, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

Self-Funded Group Insurance	Final Budget	2019 Actual	Variance	2018 Actual
Operating revenues				
Charges for services				
Insurance	\$ 99,095,204	\$ 103,584,300	\$ 4,489,096	\$ 106,330,504
Other operating revenues	1,905,700	8,279,502	6,373,802	8,786,971
Total operating revenues	<u>101,000,904</u>	<u>111,863,802</u>	<u>10,862,898</u>	<u>115,117,475</u>
Operating expenses				
Services and supplies	121,299,237	116,993,480	(4,305,757)	92,890,213
Operating income (loss)	<u>(20,298,333)</u>	<u>(5,129,678)</u>	<u>15,168,655</u>	<u>22,227,262</u>
Nonoperating revenues (expenses)				
Interest income	298,500	3,269,795	2,971,295	21,792
Change in net position	<u>\$ (19,999,833)</u>	<u>\$ (1,859,883)</u>	<u>\$ 18,139,950</u>	<u>\$ 22,249,054</u>

Clark County Worker's Compensation	Final Budget	2019 Actual	Variance	2018 Actual
Operating revenues				
Charges for services				
Insurance	\$ 13,854,200	\$ 14,184,567	\$ 330,367	\$ 14,489,747
Other operating revenues	582,510	2,012,124	1,429,614	2,177,557
Total operating revenues	<u>14,436,710</u>	<u>16,196,691</u>	<u>1,759,981</u>	<u>16,667,304</u>
Operating expenses				
Salaries and wages	475,207	456,696	(18,511)	392,537
Employee benefits	205,762	184,233	(21,529)	148,408
Services and supplies	40,667,495	31,908,210	(8,759,285)	19,733,803
Depreciation	42,615	42,615	-	42,616
Total operating expenses	<u>41,391,079</u>	<u>32,591,754</u>	<u>(8,799,325)</u>	<u>20,317,364</u>
Operating income (loss)	<u>(26,954,369)</u>	<u>(16,395,063)</u>	<u>10,559,306</u>	<u>(3,650,060)</u>
Nonoperating revenues (expenses)				
Interest income	273,000	2,263,108	1,990,108	202,407
Income (loss) before transfers	(26,681,369)	(14,131,955)	12,549,414	(3,447,653)
Transfers to other funds	(45,850)	(45,850)	-	(45,850)
Change in net position	<u>\$ (26,727,219)</u>	<u>\$ (14,177,805)</u>	<u>\$ 12,549,414</u>	<u>\$ (3,493,503)</u>

Employee Benefits	Final Budget	2019 Actual	Variance	2018 Actual
Operating revenues				
Charges for services				
Insurance	\$ 997,000	\$ 1,139,002	\$ 142,002	\$ 1,087,092
Operating expenses				
Salaries and wages	2,697,500	330,376	(2,367,124)	1,278,868
Employee benefits	100,000	22,871	(77,129)	73,727
Services and supplies	1,932,000	633,137	(1,298,863)	585,578
Total operating expenses	<u>4,729,500</u>	<u>986,384</u>	<u>(3,743,116)</u>	<u>1,938,173</u>
Operating income (loss)	<u>(3,732,500)</u>	<u>152,618</u>	<u>3,885,118</u>	<u>(851,081)</u>
Nonoperating revenues (expenses)				
Interest income	34,450	364,642	330,192	6,557
Income (loss) before transfers	(3,698,050)	517,260	4,215,310	(844,524)
Transfers from other funds	1,500,000	1,500,000	-	1,500,000
Change in net position	<u>\$ (2,198,050)</u>	<u>\$ 2,017,260</u>	<u>\$ 4,215,310</u>	<u>\$ 655,476</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, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

LVMPD Self-Funded Insurance	Final Budget	2019 Actual	Variance	2018 Actual
Operating revenues				
Charges for services				
Insurance	\$ 6,400,000	\$ 9,342,676	\$ 2,942,676	\$ 5,400,000
Other operating revenues	210,000	432,845	222,845	236,302
Total operating revenues	<u>6,610,000</u>	<u>9,775,521</u>	<u>3,165,521</u>	<u>5,636,302</u>
Operating expenses				
Services and supplies	7,964,130	10,116,743	2,152,613	6,701,413
Operating income (loss)	<u>(1,354,130)</u>	<u>(341,222)</u>	<u>1,012,908</u>	<u>(1,065,111)</u>
Nonoperating revenues (expenses)				
Interest income	200,000	502,797	302,797	61,898
Change in net position	<u>\$ (1,154,130)</u>	<u>\$ 161,575</u>	<u>\$ 1,315,705</u>	<u>\$ (1,003,213)</u>

LVMPD Self-Funded Industrial Insurance	Final Budget	2019 Actual	Variance	2018 Actual
Operating revenues				
Charges for services				
Insurance	\$ 10,180,977	\$ 16,554,812	\$ 6,373,835	\$ 12,542,922
Other operating revenues	500,000	582,696	82,696	702,793
Total operating revenues	<u>10,680,977</u>	<u>17,137,508</u>	<u>6,456,531</u>	<u>13,245,715</u>
Operating expenses				
Services and supplies	14,847,217	18,742,862	3,895,645	17,176,125
Operating income (loss)	<u>(4,166,240)</u>	<u>(1,605,354)</u>	<u>2,560,886</u>	<u>(3,930,410)</u>
Nonoperating revenues (expenses)				
Interest income	750,000	2,185,261	1,435,261	195,442
Change in net position	<u>\$ (3,416,240)</u>	<u>\$ 579,907</u>	<u>\$ 3,996,147</u>	<u>\$ (3,734,968)</u>

CCDC Self-Funded Insurance	Final Budget	2019 Actual	Variance	2018 Actual
Operating revenues				
Charges for services				
Insurance	\$ 800,000	\$ 1,950,000	\$ 1,150,000	\$ 800,000
Operating expenses				
Services and supplies	1,480,000	2,168,203	688,203	710,891
Operating income (loss)	<u>(680,000)</u>	<u>(218,203)</u>	<u>461,797</u>	<u>89,109</u>
Nonoperating revenues (expenses)				
Interest income	4,314	59,599	55,285	(433)
Change in net position	<u>\$ (675,686)</u>	<u>\$ (158,604)</u>	<u>\$ 517,082</u>	<u>\$ 88,676</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, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

CCDC Self-Funded Industrial Insurance	Final Budget	2019 Actual	Variance	2018 Actual
Operating revenues				
Charges for services				
Insurance	\$ 2,226,640	\$ 1,900,000	\$ (326,640)	\$ -
Other operating revenues	-	-	-	47,853
Total operating revenues	<u>2,226,640</u>	<u>1,900,000</u>	<u>(326,640)</u>	<u>47,853</u>
Operating expenses				
Services and supplies	3,646,250	6,203,384	2,557,134	1,080,476
Operating income (loss)	<u>(1,419,610)</u>	<u>(4,303,384)</u>	<u>(2,883,774)</u>	<u>(1,032,623)</u>
Nonoperating revenues (expenses)				
Interest income	55,692	430,269	374,577	56,205
Change in net position	<u>\$ (1,363,918)</u>	<u>\$ (3,873,115)</u>	<u>\$ (2,509,197)</u>	<u>\$ (976,418)</u>

County Liability Insurance	Final Budget	2019 Actual	Variance	2018 Actual
Operating revenues				
Charges for services				
Insurance	\$ 2,149,700	\$ 2,110,210	\$ (39,490)	\$ 2,058,937
Other operating revenues	-	34,635	34,635	72,800
Total operating revenues	<u>2,149,700</u>	<u>2,144,845</u>	<u>(4,855)</u>	<u>2,131,737</u>
Operating expenses				
Salaries and wages	979,354	919,333	(60,021)	841,650
Employee benefits	424,941	400,098	(24,843)	414,769
Services and supplies	4,170,455	975,030	(3,195,425)	1,082,329
Total operating expenses	<u>5,574,750</u>	<u>2,294,461</u>	<u>(3,280,289)</u>	<u>2,338,748</u>
Operating income (loss)	<u>(3,425,050)</u>	<u>(149,616)</u>	<u>3,275,434</u>	<u>(207,011)</u>
Nonoperating revenues (expenses)				
Interest income	71,500	640,104	568,604	40,909
Income (loss) before transfers	<u>(3,353,550)</u>	<u>490,488</u>	<u>3,844,038</u>	<u>(166,102)</u>
Transfers to other funds	<u>(1,011,700)</u>	<u>(85,150)</u>	<u>926,550</u>	<u>(72,050)</u>
Change in net position	<u>\$ (4,365,250)</u>	<u>\$ 405,338</u>	<u>\$ 4,770,588</u>	<u>\$ (238,152)</u>

County Liability Insurance Pool	Final Budget	2019 Actual	Variance	2018 Actual
Operating revenues				
Charges for services				
Insurance	\$ 5,863,075	\$ 5,913,145	\$ 50,070	\$ 5,676,759
Other operating revenues	-	291,287	291,287	291,200
Total operating revenues	<u>5,863,075</u>	<u>6,204,432</u>	<u>341,357</u>	<u>5,967,959</u>
Operating expenses				
Services and supplies	14,533,600	4,964,046	(9,569,554)	4,546,527
Operating income (loss)	<u>(8,670,525)</u>	<u>1,240,386</u>	<u>9,910,911</u>	<u>1,421,432</u>
Nonoperating revenues (expenses)				
Interest income	54,500	624,648	570,148	(11,496)
Income (loss) before transfers	<u>(8,616,025)</u>	<u>1,865,034</u>	<u>10,481,059</u>	<u>1,409,936</u>
Transfers to other funds	<u>(1,841,000)</u>	<u>-</u>	<u>1,841,000</u>	<u>-</u>
Change in net position	<u>\$ (10,457,025)</u>	<u>\$ 1,865,034</u>	<u>\$ 12,322,059</u>	<u>\$ 1,409,936</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, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

Clark County Investment Pool	Final Budget	2019 Actual	Variance	2018 Actual
Operating revenues				
Charges for services				
Other	\$ 2,042,052	\$ 1,946,569	\$ (95,483)	\$ 1,956,044
Operating expenses				
Salaries and wages	791,386	559,610	(231,776)	736,364
Employee benefits	355,030	262,331	(92,699)	274,350
Services and supplies	1,460,634	1,137,335	(323,299)	991,920
Total operating expenses	<u>2,607,050</u>	<u>1,959,276</u>	<u>(647,774)</u>	<u>2,002,634</u>
Operating income (loss)	<u>(564,998)</u>	<u>(12,707)</u>	<u>552,291</u>	<u>(46,590)</u>
Nonoperating revenues (expenses)				
Interest income	6,000	66,312	60,312	(9,867)
Income (loss) before transfers	<u>(558,998)</u>	<u>53,605</u>	<u>612,603</u>	<u>(56,457)</u>
Transfers from other funds	1,000,000	-	(1,000,000)	-
Transfers to other funds	<u>(1,058,950)</u>	<u>(52,400)</u>	<u>1,006,550</u>	<u>(58,950)</u>
Change in net position	<u>\$ (617,948)</u>	<u>\$ 1,205</u>	<u>\$ 619,153</u>	<u>\$ (115,407)</u>

Regional Justice Center Maintenance and Operations	Final Budget	2019 Actual	Variance	2018 Actual
Operating revenues				
Charges for services				
Parking fees	\$ 250,000	\$ 155,596	\$ (94,404)	\$ 161,119
Other	9,200,000	9,200,000	-	8,456,822
Other operating revenues	1,937,000	1,863,063	(73,937)	1,811,897
Total operating revenues	<u>11,387,000</u>	<u>11,218,659</u>	<u>(168,341)</u>	<u>10,429,838</u>
Operating expenses				
Salaries and wages	3,939,976	3,740,245	(199,731)	3,555,693
Employee benefits	2,013,480	1,679,795	(333,685)	1,613,014
Services and supplies	5,947,470	4,922,299	(1,025,171)	4,721,314
Depreciation	53,293	61,277	7,984	60,267
Total operating expenses	<u>11,954,219</u>	<u>10,403,616</u>	<u>(1,550,603)</u>	<u>9,950,288</u>
Operating income (loss)	<u>(567,219)</u>	<u>815,043</u>	<u>1,382,262</u>	<u>479,550</u>
Nonoperating revenues (expenses)				
Interest income	25,791	138,068	112,277	(6,935)
Income (loss) before transfers	<u>(541,428)</u>	<u>953,111</u>	<u>1,494,539</u>	<u>472,615</u>
Transfers to other funds	<u>(451,950)</u>	<u>(425,750)</u>	<u>26,200</u>	<u>(406,100)</u>
Change in net position	<u>\$ (993,378)</u>	<u>\$ 527,361</u>	<u>\$ 1,520,739</u>	<u>\$ 66,515</u>

Automotive and Central Services	Final Budget	2019 Actual	Variance	2018 Actual
Operating revenues				
Charges for services				
Other	\$ 14,400,000	\$ 15,491,707	\$ 1,091,707	\$ 15,728,813
Other operating revenues	2,500	20,824	18,324	6,481
Total operating revenues	<u>14,402,500</u>	<u>15,512,531</u>	<u>1,110,031</u>	<u>15,735,294</u>
Operating expenses				
Salaries and wages	4,206,397	3,708,028	(498,369)	3,988,423
Employee benefits	1,764,618	1,620,983	(143,635)	1,654,246
Services and supplies	14,254,891	10,099,732	(4,155,159)	10,180,506
Depreciation	210,667	362,985	152,318	183,274
Total operating expenses	<u>20,436,573</u>	<u>15,791,728</u>	<u>(4,644,845)</u>	<u>16,006,449</u>
Operating income (loss)	<u>(6,034,073)</u>	<u>(279,197)</u>	<u>5,754,876</u>	<u>(271,155)</u>
Nonoperating revenues (expenses)				
Interest income	60,000	515,851	455,851	36,152
Gain (loss) on sale or disposition of property and equipment	-	-	-	1,506
Total nonoperating revenues (expenses)	<u>60,000</u>	<u>515,851</u>	<u>455,851</u>	<u>37,658</u>
Income (loss) before transfers	<u>(5,974,073)</u>	<u>236,654</u>	<u>6,210,727</u>	<u>(233,497)</u>
Transfers to other funds	<u>(386,450)</u>	<u>(334,050)</u>	<u>52,400</u>	<u>(373,350)</u>
Change in net position	<u>\$ (6,360,523)</u>	<u>\$ (97,396)</u>	<u>\$ 6,263,127</u>	<u>\$ (606,847)</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, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

Construction Management	Final Budget	2019 Actual	Variance	2018 Actual
Operating revenues				
Charges for services				
Other	\$ 2,750,000	\$ 4,574,095	\$ 1,824,095	\$ 2,693,935
Other operating revenues	-	67,887	67,887	7,208
Total operating revenues	<u>2,750,000</u>	<u>4,641,982</u>	<u>1,891,982</u>	<u>2,701,143</u>
Operating expenses				
Salaries and wages	3,707,921	3,439,484	(268,437)	3,059,054
Employee benefits	1,648,514	1,309,734	(338,780)	1,161,312
Services and supplies	2,170,333	1,141,305	(1,029,028)	936,424
Depreciation	28,000	11,352	(16,648)	11,575
Total operating expenses	<u>7,554,768</u>	<u>5,901,875</u>	<u>(1,652,893)</u>	<u>5,168,365</u>
Operating income (loss)	<u>(4,804,768)</u>	<u>(1,259,893)</u>	<u>3,544,875</u>	<u>(2,467,222)</u>
Nonoperating revenues (expenses)				
Interest income	17,580	184,306	166,726	18,340
Income (loss) before transfers	(4,787,188)	(1,075,587)	3,711,601	(2,448,882)
Transfers from other funds	4,050,000	4,050,000	-	2,800,000
Transfers to other funds	(288,200)	(288,200)	-	(229,250)
Change in net position	<u>\$ (1,025,388)</u>	<u>\$ 2,686,213</u>	<u>\$ 3,711,601</u>	<u>\$ 121,868</u>

Enterprise Resource Planning	Final Budget	2019 Actual	Variance	2018 Actual
Operating revenues				
Charges for services				
Other	\$ 65,499,952	\$ 64,890,287	\$ (609,665)	\$ 61,161,834
Other operating revenues	387,000	419,431	32,431	411,933
Total operating revenues	<u>65,886,952</u>	<u>65,309,718</u>	<u>(577,234)</u>	<u>61,573,767</u>
Operating expenses				
Salaries and wages	20,443,613	18,698,599	(1,745,014)	18,431,364
Employee benefits	8,275,145	7,274,772	(1,000,373)	7,235,866
Services and supplies	43,150,900	36,433,174	(6,717,726)	35,569,275
Depreciation	79,778	81,072	1,294	131,628
Total operating expenses	<u>71,949,436</u>	<u>62,487,617</u>	<u>(9,461,819)</u>	<u>61,368,133</u>
Operating income (loss)	<u>(6,062,484)</u>	<u>2,822,101</u>	<u>8,884,585</u>	<u>205,634</u>
Nonoperating revenues (expenses)				
Interest income	135,511	1,411,519	1,276,008	29,504
Gain (loss) on sale or disposition of property and equipment	-	(8,233)	(8,233)	-
Total nonoperating revenues (expenses)	<u>135,511</u>	<u>1,403,286</u>	<u>1,267,775</u>	<u>29,504</u>
Income (loss) before transfers	(5,926,973)	4,225,387	10,152,360	235,138
Transfers from other funds	-	5,000,000	5,000,000	5,000,000
Transfers to other funds	(1,486,850)	(1,303,450)	183,400	(1,296,900)
Change in net position	<u>\$ (7,413,823)</u>	<u>\$ 7,921,937</u>	<u>\$ 15,335,760</u>	<u>\$ 3,938,238</u>

Clark County
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

Self-Funded Group Insurance	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities				
Cash received from customers	\$ 99,095,204	\$ 104,160,338	\$ 5,065,134	\$ 106,298,728
Cash paid for services and supplies	(121,299,237)	(114,277,015)	7,022,222	(92,941,750)
Other operating receipts	1,905,700	8,279,502	6,373,802	6,219,971
Net cash provided (used) by operating activities	(20,298,333)	(1,837,175)	18,461,158	19,576,949
Cash flows from investing activities				
Interest income	298,500	3,086,269	2,787,769	(83,070)
Net increase (decrease) in cash and cash equivalents	(19,999,833)	1,249,094	21,248,927	19,493,879
Cash and cash equivalents				
Beginning of year	73,710,108	77,502,378	3,792,270	58,008,499
End of year	\$ 53,710,275	\$ 78,751,472	\$ 25,041,197	\$ 77,502,378

Clark County Worker's Compensation	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities				
Cash received from customers	\$ 13,854,200	\$ 14,055,394	\$ 201,194	\$13,739,212
Cash paid for employees and benefits	(680,969)	(645,605)	35,364	(485,434)
Cash paid for services and supplies	(40,667,495)	(16,698,676)	23,968,819	(17,028,885)
Other operating receipts	582,510	693,855	111,345	1,760,542
Net cash provided (used) by operating activities	(26,911,754)	(2,595,032)	24,316,722	(2,014,565)
Cash flows from noncapital financing activities				
Transfers to other funds	(45,850)	(45,850)	-	(45,850)
Cash flows from investing activities				
Interest income	273,000	2,141,808	1,868,808	168,570
Net increase (decrease) in cash and cash equivalents	(26,684,604)	(499,074)	26,185,530	(1,891,845)
Cash and cash equivalents				
Beginning of year	53,943,271	54,443,715	500,444	56,335,560
End of year	\$ 27,258,667	\$ 53,944,641	\$ 26,685,974	\$ 54,443,715

Employee Benefits	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities				
Cash received from customers	\$ 997,000	\$ 1,137,540	\$ 140,540	\$1,042,893
Cash paid for employees and benefits	(2,797,500)	(353,275)	2,444,225	(1,352,567)
Cash paid for services and supplies	(1,932,000)	(607,973)	1,324,027	(584,228)
Net cash provided (used) by operating activities	(3,732,500)	176,292	3,908,792	(893,902)
Cash flows from noncapital financing activities				
Transfers from other funds	1,500,000	1,500,000	-	1,500,000
Cash flows from investing activities				
Interest income	34,450	334,591	300,141	(880)
Net increase (decrease) in cash and cash equivalents	(2,198,050)	2,010,883	4,208,933	605,218
Cash and cash equivalents				
Beginning of year	8,505,244	8,294,132	(211,112)	7,688,914
End of year	\$ 6,307,194	\$ 10,305,015	\$ 3,997,821	\$ 8,294,132

Clark County
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

LVMPD Self-Funded Insurance	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities				
Cash received from customers	\$ 6,400,000	\$ 6,367,069	\$ (32,931)	\$ 5,403,976
Cash paid for services and supplies	(7,964,130)	(9,385,084)	(1,420,954)	(7,011,241)
Other operating receipts	<u>210,000</u>	<u>335,215</u>	<u>125,215</u>	<u>236,302</u>
Net cash provided (used) by operating activities	<u>(1,354,130)</u>	<u>(2,682,800)</u>	<u>(1,328,670)</u>	<u>(1,370,963)</u>
Cash flows from investing activities				
Interest income	<u>200,000</u>	<u>485,443</u>	<u>285,443</u>	<u>56,052</u>
Net increase (decrease) in cash and cash equivalents	<u>(1,154,130)</u>	<u>(2,197,357)</u>	<u>(1,043,227)</u>	<u>(1,314,911)</u>
Cash and cash equivalents				
Beginning of year	<u>12,996,939</u>	<u>12,971,226</u>	<u>(25,713)</u>	<u>14,286,137</u>
End of year	<u>\$ 11,842,809</u>	<u>\$ 10,773,869</u>	<u>\$ (1,068,940)</u>	<u>\$ 12,971,226</u>

LVMPD Self-Funded Industrial Insurance	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities				
Cash received from customers	\$ 10,180,977	\$ 10,422,480	\$ 241,503	\$ 12,637,344
Cash paid for services and supplies	(14,847,217)	(15,741,430)	(894,213)	(14,552,959)
Other operating receipts	<u>500,000</u>	<u>582,696</u>	<u>82,696</u>	<u>572,634</u>
Net cash provided (used) by operating activities	<u>(4,166,240)</u>	<u>(4,736,254)</u>	<u>(570,014)</u>	<u>(1,342,981)</u>
Cash flows from investing activities				
Interest income	<u>750,000</u>	<u>2,078,020</u>	<u>1,328,020</u>	<u>160,442</u>
Net increase (decrease) in cash and cash equivalents	<u>(3,416,240)</u>	<u>(2,658,234)</u>	<u>758,006</u>	<u>(1,182,539)</u>
Cash and cash equivalents				
Beginning of year	<u>58,086,503</u>	<u>57,619,605</u>	<u>(466,898)</u>	<u>58,802,144</u>
End of year	<u>\$ 54,670,263</u>	<u>\$ 54,961,371</u>	<u>\$ 291,108</u>	<u>\$ 57,619,605</u>

CCDC Self-Funded Insurance	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities				
Cash received from customers	\$ 800,000	\$ 1,950,000	\$ 1,150,000	\$ 800,000
Cash paid for services and supplies	(1,480,000)	(957,029)	522,971	(729,329)
Net cash used by operating activities	<u>(680,000)</u>	<u>992,971</u>	<u>1,672,971</u>	<u>70,671</u>
Cash flows from investing activities				
Interest income	<u>4,314</u>	<u>50,771</u>	<u>46,457</u>	<u>(1,557)</u>
Net increase (decrease) in cash and cash equivalents	<u>(675,686)</u>	<u>1,043,742</u>	<u>1,719,428</u>	<u>69,114</u>
Cash and cash equivalents				
Beginning of year	<u>1,313,555</u>	<u>1,334,386</u>	<u>20,831</u>	<u>1,265,272</u>
End of year	<u>\$ 637,869</u>	<u>\$ 2,378,128</u>	<u>\$ 1,740,259</u>	<u>\$ 1,334,386</u>

Clark County
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

CCDC Self-Funded Industrial Insurance	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities				
Cash received from customers	\$ 2,226,640	\$ 1,448,162	\$ (778,478)	\$ -
Cash paid for services and supplies	(3,646,250)	(3,500,216)	146,034	(2,050,100)
Other operating receipts	-	26,470	26,470	21,383
Net cash provided (used) by operating activities	<u>(1,419,610)</u>	<u>(2,025,584)</u>	<u>(605,974)</u>	<u>(2,028,717)</u>
Cash flows from investing activities				
Interest income	55,692	413,685	357,993	53,298
Net increase (decrease) in cash and cash equivalents	(1,363,918)	(1,611,899)	(247,981)	(1,975,419)
Cash and cash equivalents				
Beginning of year	10,773,725	11,199,359	425,634	13,174,778
End of year	<u>\$ 9,409,807</u>	<u>\$ 9,587,460</u>	<u>\$ 177,653</u>	<u>\$ 11,199,359</u>

County Liability Insurance	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities				
Cash received from customers	\$ 2,149,700	\$ 2,110,210	\$ (39,490)	\$ 2,058,937
Cash paid for employees and benefits	(1,404,295)	(1,285,987)	118,308	(1,384,541)
Cash paid for services and supplies	(4,170,455)	(957,150)	3,213,305	(1,137,171)
Other operating receipts	-	3,635	3,635	-
Net cash provided (used) by operating activities	<u>(3,425,050)</u>	<u>(129,292)</u>	<u>3,295,758</u>	<u>(462,775)</u>
Cash flows from noncapital financing activities				
Transfers to other funds	(1,011,700)	(85,150)	926,550	(72,050)
Cash flows from investing activities				
Interest income	71,500	602,650	531,150	31,192
Net increase (decrease) in cash and cash equivalents	(4,365,250)	388,208	4,753,458	(503,633)
Cash and cash equivalents				
Beginning of year	15,669,343	15,491,395	(177,948)	15,995,028
End of year	<u>\$ 11,304,093</u>	<u>\$ 15,879,603</u>	<u>\$ 4,575,510</u>	<u>\$ 15,491,395</u>

County Liability Insurance Pool	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities				
Cash received from customers	\$ 5,863,075	\$ 5,912,642	\$ 49,567	\$ 5,676,759
Cash paid for services and supplies	(14,533,600)	(4,931,669)	9,601,931	(4,570,069)
Other operating receipts	-	167,287	167,287	-
Net cash provided (used) by operating activities	<u>(8,670,525)</u>	<u>1,148,260</u>	<u>9,818,785</u>	<u>1,106,690</u>
Cash flows from noncapital financing activities				
Transfers to other funds	(1,841,000)	-	1,841,000	-
Cash flows from investing activities				
Interest income	54,500	579,088	524,588	(25,475)
Net increase (decrease) in cash and cash equivalents	(10,457,025)	1,727,348	12,184,373	1,081,215
Cash and cash equivalents				
Beginning of year	14,568,035	15,790,517	1,222,482	14,709,302
End of year	<u>\$ 4,111,010</u>	<u>\$ 17,517,865</u>	<u>\$ 13,406,855</u>	<u>\$ 15,790,517</u>

Clark County
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

County Investment Pool	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities				
Cash received from customers	\$ 2,042,052	\$ 1,946,569	\$ (95,483)	\$1,956,404
Cash paid for employees and benefits	(1,146,416)	(879,350)	267,066	(965,423)
Cash paid for services and supplies	(1,460,634)	(1,095,575)	365,059	(1,018,576)
Net cash provided (used) by operating activities	(564,998)	(28,356)	536,642	(27,595)
Cash flows from noncapital financing activities				
Transfers from other funds	1,000,000	-	(1,000,000)	-
Transfers to other funds	(1,058,950)	(52,400)	1,006,550	(58,950)
Net cash provided (used) by noncapital financing activities	(58,950)	(52,400)	6,550	(58,950)
Cash flows from investing activities				
Interest income	6,000	62,581	56,581	(10,812)
Net increase (decrease) in cash and cash equivalents	(617,948)	(18,175)	599,773	(97,357)
Cash and cash equivalents				
Beginning of year	1,617,948	1,691,541	73,593	1,788,898
End of year	\$ 1,000,000	\$ 1,673,366	\$ 673,366	\$ 1,691,541

Regional Justice Center Maintenance and Operations	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities				
Cash received from customers	\$ 9,450,000	\$ 7,069,983	\$ (2,380,017)	\$8,582,796
Cash paid for employees and benefits	(5,953,456)	(5,386,294)	567,162	(5,120,818)
Cash paid for services and supplies	(5,947,470)	(4,881,138)	1,066,332	(4,807,042)
Other operating receipts	1,937,000	1,956,562	19,562	1,811,897
Net cash provided (used) by operating activities	(513,926)	(1,240,887)	(726,961)	466,833
Cash flows from noncapital financing activities				
Transfers to other funds	(451,950)	(425,750)	26,200	(406,100)
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	(472,448)	(15,347)	457,101	(232,531)
Cash flows from investing activities				
Interest income	25,791	136,966	111,175	(9,483)
Net increase (decrease) in cash and cash equivalents	(1,412,533)	(1,545,018)	(132,485)	(181,281)
Cash and cash equivalents				
Beginning of year	3,839,918	4,240,774	400,856	4,422,055
End of year	\$ 2,427,385	\$ 2,695,756	\$ 268,371	\$ 4,240,774

Automotive and Central Services	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities				
Cash received from customers	\$ 14,400,000	\$ 15,489,164	\$ 1,089,164	\$15,317,599
Cash paid for employees and benefits	(5,971,015)	(5,411,662)	559,353	(5,581,177)
Cash paid for services and supplies	(14,254,891)	(9,996,541)	4,258,350	(10,090,156)
Other operating receipts	2,500	20,824	18,324	6,481
Net cash provided (used) by operating activities	(5,823,406)	101,785	5,925,191	(347,253)
Cash flows from noncapital financing activities				
Transfers to other funds	(386,450)	(334,050)	52,400	(373,350)
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	(2,090,000)	(31,429)	2,058,571	(663,792)
Proceeds from the sale of capital assets	-	-	-	1,506
Net cash used by capital and related financing activities	(2,090,000)	(31,429)	2,058,571	(662,286)
Cash flows from investing activities				
Interest income	60,000	485,729	425,729	30,592
Net increase (decrease) in cash and cash equivalents	(8,239,856)	222,035	8,461,891	(1,352,297)
Cash and cash equivalents				
Beginning of year	12,176,149	12,678,188	502,039	14,030,485
End of year	\$ 3,936,293	\$ 12,900,223	\$ 8,963,930	\$ 12,678,188

Clark County
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2019
(With comparative actual for the fiscal year ended June 30, 2018)

Construction Management	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities				
Cash received from customers	\$ 2,750,000	\$ 4,709,068	\$ 1,959,068	\$2,756,284
Cash paid for employees and benefits	(5,356,435)	(4,625,391)	731,044	(4,183,843)
Cash paid for services and supplies	(2,170,333)	(1,116,249)	1,054,084	(967,876)
Other operating receipts	-	67,887	67,887	7,208
Net cash provided (used) by operating activities	<u>(4,776,768)</u>	<u>(964,685)</u>	<u>3,812,083</u>	<u>(2,388,227)</u>
Cash flows from noncapital financing activities				
Transfers from other funds	4,050,000	4,050,000	-	2,800,000
Transfers to other funds	<u>(288,200)</u>	<u>(288,200)</u>	<u>-</u>	<u>(229,250)</u>
Net cash provided by noncapital financing activities	<u>3,761,800</u>	<u>3,761,800</u>	<u>-</u>	<u>2,570,750</u>
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	<u>(23,000)</u>	<u>-</u>	<u>23,000</u>	<u>-</u>
Cash flows from investing activities				
Interest income	<u>17,580</u>	<u>159,036</u>	<u>141,456</u>	<u>15,066</u>
Net increase (decrease) in cash and cash equivalents	<u>(1,020,388)</u>	<u>2,956,151</u>	<u>3,976,539</u>	<u>197,589</u>
Cash and cash equivalents				
Beginning of year	<u>3,759,578</u>	<u>3,896,831</u>	<u>137,253</u>	<u>3,699,242</u>
End of year	<u>\$ 2,739,190</u>	<u>\$ 6,852,982</u>	<u>\$ 4,113,792</u>	<u>\$ 3,896,831</u>

Enterprise Resource Planning	Final Budget	2019 Actual	Variance	2018 Actual
Cash flows from operating activities				
Cash received from customers	\$ 65,499,952	\$ 64,672,529	\$ (827,423)	\$61,187,984
Cash paid for employees and benefits	(28,718,758)	(25,817,398)	2,901,360	(25,621,197)
Cash paid for services and supplies	(43,150,900)	(37,316,894)	5,834,006	(34,643,031)
Other operating receipts	<u>387,000</u>	<u>419,431</u>	<u>32,431</u>	<u>411,933</u>
Net cash provided (used) by operating activities	<u>(5,982,706)</u>	<u>1,957,668</u>	<u>7,940,374</u>	<u>1,335,689</u>
Cash flows from noncapital financing activities				
Transfers from other funds	-	5,000,000	(25,657,787)	5,000,000
Transfers to other funds	<u>(1,486,850)</u>	<u>(1,303,450)</u>	<u>183,400</u>	<u>(1,296,900)</u>
Net cash provided by noncapital financing activities	<u>(1,486,850)</u>	<u>3,696,550</u>	<u>(25,474,387)</u>	<u>3,703,100</u>
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	<u>(8,289,848)</u>	<u>(3,069,738)</u>	<u>(3,069,738)</u>	<u>-</u>
Cash flows from investing activities				
Interest income	<u>135,511</u>	<u>1,317,825</u>	<u>1,182,314</u>	<u>(5,815)</u>
Net increase (decrease) in cash and cash equivalents	<u>(15,623,893)</u>	<u>3,902,305</u>	<u>(19,421,437)</u>	<u>5,032,974</u>
Cash and cash equivalents				
Beginning of year	<u>31,025,212</u>	<u>31,620,876</u>	<u>595,664</u>	<u>26,587,902</u>
End of year	<u>\$ 15,401,319</u>	<u>\$ 35,523,181</u>	<u>\$ (18,825,773)</u>	<u>\$ 31,620,876</u>