

Internal Service Funds

Insurance Funds – to account for self-insurance activities. Such costs are billed to the user departments and include depreciation on equipment. These funds include Self-Funded Group Insurance, Clark County Worker's Compensation, LVMPD Self-Funded Insurance, LVMPD Self-Funded Industrial Insurance, CCDC Self-Funded Insurance, CCDC Self-Funded Industrial Insurance, County Liability Insurance, and County Liability Insurance Pool.

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.

County Parking Fund – to account for the costs associated with the operations of an employee parking garage. Such costs are billed to user departments and include depreciation on property and equipment.

Regional Justice Center Maintenance and Operations Fund – 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.

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, 2024
(With comparative totals for June 30, 2023)

	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	\$ 95,855,470	\$ 52,879,236	\$ 2,995,878	\$ 24,788,568	\$ 55,970,328
Accounts receivable	1,951,914	-	-	103,036	728,943
Interest receivable	532,014	292,629	16,627	137,581	310,645
Due from other funds	8,144,716	7,546,733	-	-	-
Due from other governmental units	5,472,975	881,658	-	-	-
Inventories	-	-	-	-	-
Prepaid items and other current assets	-	585,274	-	-	-
Total current assets	<u>111,957,089</u>	<u>62,185,530</u>	<u>3,012,505</u>	<u>25,029,185</u>	<u>57,009,916</u>
Noncurrent assets					
Unearned charges and other assets	-	-	-	-	200,000
Capital assets					
Property, equipment and right-to-use assets	-	1,407,798	-	-	-
Accumulated depreciation and amortization	-	(945,750)	-	-	-
Total capital assets, net of accumulated depreciation and amortization	<u>-</u>	<u>462,048</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total noncurrent assets	<u>-</u>	<u>462,048</u>	<u>-</u>	<u>-</u>	<u>200,000</u>
Total assets	<u>111,957,089</u>	<u>62,647,578</u>	<u>3,012,505</u>	<u>25,029,185</u>	<u>57,209,916</u>
Liabilities					
Current liabilities					
Accounts payable	809,608	165,328	26,751	48,774	197,056
Accrued expenses	7,851	17,148	-	-	-
Due to other funds	-	-	188,108	118	411
Current portion of long-term liabilities	35,473,956	19,330,263	-	13,019,563	31,111,518
Deposits and other current liabilities	517	-	-	-	-
Total current liabilities	<u>36,291,932</u>	<u>19,512,739</u>	<u>214,859</u>	<u>13,068,455</u>	<u>31,308,985</u>
Noncurrent liabilities					
Compensated absences	-	-	-	-	-
Claims and judgements	-	36,908,360	-	20,912,213	42,693,920
Leases and SBITAs payable	-	125,845	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>37,034,205</u>	<u>-</u>	<u>20,912,213</u>	<u>42,693,920</u>
Total liabilities	<u>36,291,932</u>	<u>56,546,944</u>	<u>214,859</u>	<u>33,980,668</u>	<u>74,002,905</u>
Net Position					
Net investment in capital assets	-	279,869	-	-	-
Unrestricted	75,665,157	5,820,765	2,797,646	(8,951,483)	(16,792,989)
Total net position	<u>\$ 75,665,157</u>	<u>\$ 6,100,634</u>	<u>\$ 2,797,646</u>	<u>\$ (8,951,483)</u>	<u>\$ (16,792,989)</u>

	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	\$ 6,193,424	\$ 13,409,189	\$ 8,415,470	\$ 17,788,461	\$ 2,368,674
Accounts receivable	-	-	-	113	17,159
Interest receivable	34,375	74,423	46,707	98,729	13,091
Due from other funds	-	-	2,775	55,149	-
Due from other governmental units	-	-	-	22,240	-
Inventories	-	-	-	-	-
Prepaid items and other current assets	-	-	-	291,168	-
Total current assets	<u>6,227,799</u>	<u>13,483,612</u>	<u>8,464,952</u>	<u>18,255,860</u>	<u>2,398,924</u>
Noncurrent assets					
Unearned charges and other assets	-	-	-	-	-
Capital assets					
Property, equipment and right-to-use assets	-	-	-	-	-
Accumulated depreciation and amortization	-	-	-	-	-
Total capital assets, net of accumulated depreciation and amortization	<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>6,227,799</u>	<u>13,483,612</u>	<u>8,464,952</u>	<u>18,255,860</u>	<u>2,398,924</u>
Liabilities					
Current liabilities					
Accounts payable	-	33,181	24,732	753	38,406
Accrued expenses	-	-	27,910	-	21,766
Due to other funds	-	-	-	-	-
Current portion of long-term liabilities	1,431,499	6,739,879	785,792	84,013,615	132,486
Deposits and other current liabilities	-	-	8,164	1,481	-
Total current liabilities	<u>1,431,499</u>	<u>6,773,060</u>	<u>846,598</u>	<u>84,015,849</u>	<u>192,658</u>
Noncurrent liabilities					
Compensated absences	-	-	60,269	-	98,450
Claims and judgements	6,642,526	6,553,573	1,653,693	5,911,543	-
Leases and SBITAs payable	-	-	-	-	-
Total noncurrent liabilities	<u>6,642,526</u>	<u>6,553,573</u>	<u>1,713,962</u>	<u>5,911,543</u>	<u>98,450</u>
Total liabilities	<u>8,074,025</u>	<u>13,326,633</u>	<u>2,560,560</u>	<u>89,927,392</u>	<u>291,108</u>
Net Position					
Net investment in capital assets	-	-	-	-	-
Unrestricted	(1,846,226)	156,979	5,904,392	(71,671,532)	2,107,816
Total net position	<u>\$ (1,846,226)</u>	<u>\$ 156,979</u>	<u>\$ 5,904,392</u>	<u>\$ (71,671,532)</u>	<u>\$ 2,107,816</u>

Clark County, Nevada
Internal Service Funds
Combining Statement of Net Position
June 30, 2024
(With comparative totals for June 30, 2023)

(Continued)

	County Parking	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	\$ 7,142,849	\$ 6,910,571	\$ 16,639,433	\$ 7,911,212	\$ 70,782,525
Accounts receivable	-	4,337	12,680	96,586	168,638
Interest receivable	39,644	38,355	92,352	43,909	392,854
Due from other funds	-	-	235,897	102,228	4,369,035
Due from other governmental units	23,408	-	38,227	-	-
Inventories	-	-	515,506	-	-
Prepaid items and other current assets	15,000	-	-	-	-
Total current assets	<u>7,220,901</u>	<u>6,953,263</u>	<u>17,534,095</u>	<u>8,153,935</u>	<u>75,713,052</u>
Noncurrent assets					
Unearned charges and other assets	-	-	-	-	-
Capital assets					
Property, equipment and right-to-use assets	15,286,769	1,284,531	13,513,052	138,850	67,735,564
Accumulated depreciation and amortization	(7,717,643)	(673,140)	(4,847,070)	(115,527)	(27,894,876)
Total capital assets, net of accumulated depreciation and amortization	<u>7,569,126</u>	<u>611,391</u>	<u>8,665,982</u>	<u>23,323</u>	<u>39,840,688</u>
Total noncurrent assets	<u>7,569,126</u>	<u>611,391</u>	<u>8,665,982</u>	<u>23,323</u>	<u>39,840,688</u>
Total assets	<u>14,790,027</u>	<u>7,564,654</u>	<u>26,200,077</u>	<u>8,177,258</u>	<u>115,553,740</u>
Liabilities					
Current liabilities					
Accounts payable	36,725	479,196	832,153	31,213	3,593,047
Accrued expenses	2,615	50,967	92,763	97,513	669,605
Due to other funds	-	-	33,170	8,135	-
Current portion of long-term liabilities	4,226	263,175	729,910	617,828	18,100,800
Deposits and other current liabilities	33,393	571	4,204	2,520	750
Total current liabilities	<u>76,959</u>	<u>793,909</u>	<u>1,692,200</u>	<u>757,209</u>	<u>22,364,202</u>
Noncurrent liabilities					
Compensated absences	-	-	289,471	193,323	2,246,223
Claims and judgements	-	-	-	-	-
Leases and SBITAs payable	-	-	153,804	-	19,848,801
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>443,275</u>	<u>193,323</u>	<u>22,095,024</u>
Total liabilities	<u>76,959</u>	<u>793,909</u>	<u>2,135,475</u>	<u>950,532</u>	<u>44,459,226</u>
Net Position					
Net investment in capital assets	7,569,126	611,391	8,333,335	23,323	5,487,368
Unrestricted	7,143,942	6,159,354	15,731,267	7,203,403	65,607,146
Total net position	<u>\$ 14,713,068</u>	<u>\$ 6,770,745</u>	<u>\$ 24,064,602</u>	<u>\$ 7,226,726</u>	<u>\$ 71,094,514</u>

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	Totals	
	2024	2023
Assets		
Current assets		
Cash and cash equivalents		
In custody of the County Treasurer	\$ 390,051,288	\$ 340,602,250
Accounts receivable	3,083,406	585,070
Interest receivable	2,163,935	1,263,800
Due from other funds	20,456,533	26,034,205
Due from other governmental units	6,438,508	5,635,249
Inventories	515,506	533,119
Prepaid items and other current assets	891,442	874,882
Total current assets	<u>423,600,618</u>	<u>375,528,575</u>
Noncurrent assets		
Unearned charges and other assets	200,000	200,000
Capital assets		
Property, equipment and right-to-use assets	99,366,564	67,339,648
Accumulated depreciation and amortization	<u>(42,194,006)</u>	<u>(28,817,664)</u>
Total capital assets, net of accumulated depreciation and amortization	<u>57,172,558</u>	<u>38,521,984</u>
Total noncurrent assets	<u>57,372,558</u>	<u>38,721,984</u>
Total assets	<u>480,973,176</u>	<u>414,250,559</u>
Liabilities		
Current liabilities		
Accounts payable	6,316,923	4,943,763
Accrued expenses	988,138	786,434
Due to other funds	229,942	34,244
Current portion of long-term liabilities	211,754,510	114,382,774
Deposits and other current liabilities	51,600	3,646,792
Total current liabilities	<u>219,341,113</u>	<u>123,794,007</u>
Noncurrent liabilities		
Compensated absences	2,887,736	2,513,775
Claims and judgements	121,275,828	102,851,346
Leases and SBITAs payable	20,128,450	10,731,701
Total noncurrent liabilities	<u>144,292,014</u>	<u>116,096,822</u>
Total liabilities	<u>363,633,127</u>	<u>239,890,829</u>
Net Position		
Net investment in capital assets	22,304,412	38,521,984
Unrestricted	95,035,637	135,837,746
Total net position	<u>\$ 117,340,049</u>	<u>\$ 174,359,730</u>

Clark County, Nevada
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2024
(With comparative totals for the fiscal year ended June 30, 2023)

	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	\$ 202,393,933	\$ 27,580,778	\$ -	\$ 21,100,000	\$ 35,686,610
Parking fees	-	-	-	-	-
Other	-	-	-	-	-
Other operating revenues	28,194,060	3,476,164	-	332,765	1,584,211
Total operating revenues	<u>230,587,993</u>	<u>31,056,942</u>	<u>-</u>	<u>21,432,765</u>	<u>37,270,821</u>
Operating Expenses					
Salaries and wages	-	647,410	2,859,014	-	-
Employee benefits	-	344,686	208,654	-	-
Services and supplies	241,508,180	31,488,892	408,402	20,105,320	40,886,991
Depreciation and amortization	-	106,178	-	-	-
Total operating expenses	<u>241,508,180</u>	<u>32,587,166</u>	<u>3,476,070</u>	<u>20,105,320</u>	<u>40,886,991</u>
Operating income (loss)	<u>(10,920,187)</u>	<u>(1,530,224)</u>	<u>(3,476,070)</u>	<u>1,327,445</u>	<u>(3,616,170)</u>
Nonoperating Revenues (Expenses)					
Investment income (loss)	6,086,910	2,229,209	253,900	855,793	2,544,386
Interest expense	-	(4,965)	-	-	-
Gain on sale or disposition of property and equipment	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>6,086,910</u>	<u>2,224,244</u>	<u>253,900</u>	<u>855,793</u>	<u>2,544,386</u>
Income (loss) before transfers	<u>(4,833,277)</u>	<u>694,020</u>	<u>(3,222,170)</u>	<u>2,183,238</u>	<u>(1,071,784)</u>
Transfers					
Transfers from other funds	-	-	1,000,000	-	-
Changes in net position	<u>(4,833,277)</u>	<u>694,020</u>	<u>(2,222,170)</u>	<u>2,183,238</u>	<u>(1,071,784)</u>
Net Position					
Beginning of year	<u>80,498,434</u>	<u>5,406,614</u>	<u>5,019,816</u>	<u>(11,134,721)</u>	<u>(15,721,205)</u>
End of year	<u>\$ 75,665,157</u>	<u>\$ 6,100,634</u>	<u>\$ 2,797,646</u>	<u>\$ (8,951,483)</u>	<u>\$ (16,792,989)</u>

Clark County, Nevada
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2024
(With comparative totals for the fiscal year ended June 30, 2023)

(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	\$ 3,600,000	\$ 5,672,129	\$ -	\$ 10,997,911	\$ -
Parking fees	-	-	-	-	-
Other	-	-	-	-	3,348,656
Other operating revenues	-	221,246	2,305	-	-
Total operating revenues	<u>3,600,000</u>	<u>5,893,375</u>	<u>2,305</u>	<u>10,997,911</u>	<u>3,348,656</u>
Operating Expenses					
Salaries and wages	-	-	1,224,835	-	1,048,027
Employee benefits	-	-	590,858	-	465,090
Services and supplies	3,177,988	7,990,377	1,331,222	90,772,896	983,284
Depreciation and amortization	-	-	-	-	-
Total operating expenses	<u>3,177,988</u>	<u>7,990,377</u>	<u>3,146,915</u>	<u>90,772,896</u>	<u>2,496,401</u>
Operating income (loss)	<u>422,012</u>	<u>(2,097,002)</u>	<u>(3,144,610)</u>	<u>(79,774,985)</u>	<u>852,255</u>
Nonoperating Revenues (Expenses)					
Investment income (loss)	159,123	719,440	551,576	617,865	68,169
Interest expense	-	-	-	-	-
Gain on sale or disposition of property and equipment	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>159,123</u>	<u>719,440</u>	<u>551,576</u>	<u>617,865</u>	<u>68,169</u>
Income (loss) before transfers	<u>581,135</u>	<u>(1,377,562)</u>	<u>(2,593,034)</u>	<u>(79,157,120)</u>	<u>920,424</u>
Transfers					
Transfers from other funds	-	-	-	-	-
Changes in net position	<u>581,135</u>	<u>(1,377,562)</u>	<u>(2,593,034)</u>	<u>(79,157,120)</u>	<u>920,424</u>
Net Position					
Beginning of year	<u>(2,427,361)</u>	<u>1,534,541</u>	<u>8,497,426</u>	<u>7,485,588</u>	<u>1,187,392</u>
End of year	<u><u>\$ (1,846,226)</u></u>	<u><u>\$ 156,979</u></u>	<u><u>\$ 5,904,392</u></u>	<u><u>\$ (71,671,532)</u></u>	<u><u>\$ 2,107,816</u></u>

Clark County, Nevada
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2024
(With comparative totals for the fiscal year ended June 30, 2023)

(Continued)

	County Parking	Regional Justice Center Maintenance and Operations	Automotive and Central Services	Construction Management	Enterprise Resource Planning
Operating Revenues					
Charges for services					
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Parking fees	332,022	2,730	-	-	-
Other	2,000,000	11,000,000	20,093,818	3,878,356	102,994,971
Other operating revenues	30	19,638	55,345	96,586	249,654
Total operating revenues	<u>2,332,052</u>	<u>11,022,368</u>	<u>20,149,163</u>	<u>3,974,942</u>	<u>103,244,625</u>
Operating Expenses					
Salaries and wages	156,519	2,231,976	4,224,475	4,379,646	21,701,852
Employee benefits	75,576	1,116,977	1,975,067	2,001,007	9,623,689
Services and supplies	557,665	5,192,078	11,941,820	1,256,416	36,313,591
Depreciation and amortization	210,722	185,770	719,754	9,776	14,244,707
Total operating expenses	<u>1,000,482</u>	<u>8,726,801</u>	<u>18,861,116</u>	<u>7,646,845</u>	<u>81,883,839</u>
Operating income (loss)	<u>1,331,570</u>	<u>2,295,567</u>	<u>1,288,047</u>	<u>(3,671,903)</u>	<u>21,360,786</u>
Nonoperating Revenues (Expenses)					
Investment income (loss)	268,944	142,136	700,181	322,610	2,435,395
Interest expense	-	-	(7,477)	-	(668,564)
Gain on sale or disposition of property and equipment	-	-	9,157	-	-
Total nonoperating revenues (expenses)	<u>268,944</u>	<u>142,136</u>	<u>701,861</u>	<u>322,610</u>	<u>1,766,831</u>
Income (loss) before transfers	<u>1,600,514</u>	<u>2,437,703</u>	<u>1,989,908</u>	<u>(3,349,293)</u>	<u>23,127,617</u>
Transfers					
Transfers from other funds	-	-	-	4,050,000	-
Changes in net position	<u>1,600,514</u>	<u>2,437,703</u>	<u>1,989,908</u>	<u>700,707</u>	<u>23,127,617</u>
Net Position					
Beginning of year	<u>13,112,554</u>	<u>4,333,042</u>	<u>22,074,694</u>	<u>6,526,019</u>	<u>47,966,897</u>
End of year	<u>\$ 14,713,068</u>	<u>\$ 6,770,745</u>	<u>\$ 24,064,602</u>	<u>\$ 7,226,726</u>	<u>\$ 71,094,514</u>

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Clark County, Nevada
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2024
(With comparative totals for the fiscal year ended June 30, 2023)

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	Total	
	2024	2023
Operating Revenues		
Charges for services		
Insurance	\$ 307,031,361	\$ 256,153,112
Parking fees	334,752	362,722
Other	143,315,801	125,513,124
Other operating revenues	34,232,004	27,442,412
Total operating revenues	<u>484,913,918</u>	<u>409,471,370</u>
Operating Expenses		
Salaries and wages	38,473,754	35,040,853
Employee benefits	16,401,604	13,695,363
Services and supplies	493,915,122	362,729,973
Depreciation and amortization	15,476,907	11,729,374
Total operating expenses	<u>564,267,387</u>	<u>423,195,563</u>
Operating income (loss)	<u>(79,353,469)</u>	<u>(13,724,193)</u>
Nonoperating Revenues (Expenses)		
Investment income (loss)	17,955,637	5,447,691
Interest expense	(681,006)	(463,554)
Gain on sale or disposition of property and equipment	9,157	58,102
Total nonoperating revenues (expenses)	<u>17,283,788</u>	<u>5,042,239</u>
Income (loss) before transfers	<u>(62,069,681)</u>	<u>(8,681,954)</u>
Transfers		
Transfers from other funds	5,050,000	15,872,045
Changes in net position	<u>(57,019,681)</u>	<u>7,190,091</u>
Net Position		
Beginning of year	<u>174,359,730</u>	<u>167,169,639</u>
End of year	<u>\$ 117,340,049</u>	<u>\$ 174,359,730</u>

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2024
(With comparative totals for the fiscal year ended June 30, 2023)

	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	\$ 208,160,124	\$ 27,589,040	\$ -	\$ 21,100,000	\$ 35,686,610
Cash paid for employees and benefits	-	(1,063,048)	(2,919,832)	-	-
Cash paid for services and supplies	(236,553,470)	(23,617,286)	(557,381)	(14,639,316)	(34,248,053)
Other operating receipts	28,194,060	1,726,036	100,000	255,313	855,268
Net cash provided (used) by operating activities	(199,286)	4,634,742	(3,377,213)	6,715,997	2,293,825
Cash Flows From Noncapital Financing Activities:					
Transfers from other funds	-	-	1,000,000	-	-
Net cash provided (used) by noncapital financing activities	-	-	1,000,000	-	-
Cash Flows From Capital and Related Financing Activities:					
Acquisition, construction, or improvement of capital assets	-	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-	-
Cash used for debt service:					
Principal	-	(52,248)	-	-	-
Interest	-	(4,965)	-	-	-
Net cash provided (used) by capital and related financing activities	-	(57,213)	-	-	-
Cash Flows From Investing Activities:					
Interest and investment income (loss)	5,889,476	2,107,944	256,260	782,371	2,423,926
Net cash provided (used) by investing activities	5,889,476	2,107,944	256,260	782,371	2,423,926
Net increase (decrease) in cash and cash equivalents	5,690,190	6,685,473	(2,120,953)	7,498,368	4,717,751
Cash and Cash Equivalents:					
Beginning of year	90,165,280	46,193,763	5,116,831	17,290,200	51,252,577
End of year	<u>\$ 95,855,470</u>	<u>\$ 52,879,236</u>	<u>\$ 2,995,878</u>	<u>\$ 24,788,568</u>	<u>\$ 55,970,328</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ (10,920,187)	\$ (1,530,224)	\$ (3,476,070)	\$ 1,327,445	\$ (3,616,170)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation and amortization	-	106,178	-	-	-
(Increase) decrease in:					
Accounts receivable	(1,949,041)	403,920	100,000	(77,452)	(728,943)
Due from other funds	11,220,754	(1,272,390)	-	-	-
Due from other governmental units	92,947	(873,396)	-	-	-
Inventory	-	-	-	-	-
Prepaid expense	-	(58,006)	-	-	-
Increase (decrease) in:					
Accounts payable	(322,047)	(70,177)	(148,979)	29,315	(130,568)
Accrued payroll and benefits	1,531	1,405	147,836	-	-
Due to other funds	-	(39)	-	118	411
Current portion of long-term liabilities	5,276,757	2,436,213	-	293,725	1,480,730
Deposits and other current liabilities	(3,600,000)	-	-	-	-
Compensated absences	-	(72,357)	-	-	-
Claims and judgements	-	5,563,615	-	5,142,846	5,288,365
Net cash provided (used) by operating activities	<u>\$ (199,286)</u>	<u>\$ 4,634,742</u>	<u>\$ (3,377,213)</u>	<u>\$ 6,715,997</u>	<u>\$ 2,293,825</u>
Noncash Investing, Capital and Financing Activities					
Capital asset additions with outstanding accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Assets acquired under lease and SBITA obligations	-	-	-	-	-
Capital assets transferred (to)/from other funds	-	-	-	-	-

Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2024
(With comparative totals for the fiscal year ended June 30, 2023)

(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	\$ 3,600,000	\$ 5,672,129	\$ -	\$ 10,940,732	\$ 3,348,656
Cash paid for employees and benefits	-	-	(1,786,176)	-	(1,383,705)
Cash paid for services and supplies	(1,245,782)	(7,473,641)	(1,244,225)	(9,856,117)	(1,232,596)
Other operating receipts	-	221,246	2,305	-	-
Net cash provided (used) by operating activities	<u>2,354,218</u>	<u>(1,580,266)</u>	<u>(3,028,096)</u>	<u>1,084,615</u>	<u>732,355</u>
Cash Flows From Noncapital Financing Activities:					
Transfers from 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	-	-	-	-	-
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 and investment income (loss)	138,480	698,049	545,310	578,971	60,887
Net cash provided (used) by investing activities	<u>138,480</u>	<u>698,049</u>	<u>545,310</u>	<u>578,971</u>	<u>60,887</u>
Net increase (decrease) in cash and cash equivalents	<u>2,492,698</u>	<u>(882,217)</u>	<u>(2,482,786)</u>	<u>1,663,586</u>	<u>793,242</u>
Cash and Cash Equivalents:					
Beginning of year	3,700,726	14,291,406	10,898,256	16,124,875	1,575,432
End of year	<u>\$ 6,193,424</u>	<u>\$ 13,409,189</u>	<u>\$ 8,415,470</u>	<u>\$ 17,788,461</u>	<u>\$ 2,368,674</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ 422,012	\$ (2,097,002)	\$ (3,144,610)	\$ (79,774,985)	\$ 852,255
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation and amortization	-	-	-	-	-
(Increase) decrease in:					
Accounts receivable	-	-	-	16	(1,597)
Due from other funds	-	-	(2,775)	(55,149)	-
Due from other governmental units	-	-	-	(2,030)	-
Inventory	-	-	-	-	-
Prepaid expense	-	-	-	41,446	-
Increase (decrease) in:					
Accounts payable	-	(33,183)	(5,977)	753	(247,715)
Accrued payroll and benefits	-	-	4,382	-	6,670
Due to other funds	-	-	-	(28,290)	-
Current portion of long-term liabilities	(1,707,173)	564,443	69,678	82,140,789	24,292
Deposits and other current liabilities	-	-	-	1,481	-
Compensated absences	-	-	6,989	-	98,450
Claims and judgements	3,639,379	(14,524)	44,217	(1,239,416)	-
Net cash provided (used) by operating activities	<u>\$ 2,354,218</u>	<u>\$ (1,580,266)</u>	<u>\$ (3,028,096)</u>	<u>\$ 1,084,615</u>	<u>\$ 732,355</u>
Noncash Investing, Capital and Financing Activities					
Capital asset additions with outstanding accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Assets acquired under lease and SBITA obligations	-	-	-	-	-
Capital assets transferred (to)/from other funds	-	-	-	-	-

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Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2024
(With comparative totals for the fiscal year ended June 30, 2023)

(Continued)

	County Parking	Regional Justice Center Maintenance and Operations	Automotive and Central Services	Construction Management	Enterprise Resource Planning
Cash Flows From Operating Activities:					
Cash received from customers	\$ 2,320,635	\$ 11,002,032	\$ 19,899,658	\$ 3,800,836	\$ 98,710,971
Cash paid for employees and benefits	(245,315)	(3,284,180)	(6,048,692)	(6,346,429)	(31,077,806)
Cash paid for services and supplies	(718,609)	(5,133,709)	(11,786,832)	(1,288,497)	(33,803,800)
Other operating receipts	30	19,638	47,650	96,586	249,654
Net cash provided (used) by operating activities	<u>1,356,741</u>	<u>2,603,781</u>	<u>2,111,784</u>	<u>(3,737,504)</u>	<u>34,079,019</u>
Cash Flows From Noncapital Financing Activities:					
Transfers from other funds	-	-	-	4,050,000	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,050,000</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities:					
Acquisition, construction, or improvement of capital assets	(346,000)	-	(650,371)	(29,774)	(185,439)
Proceeds from the sale of capital assets	-	-	9,157	-	-
Cash used for debt service:					
Principal	-	-	(354,216)	-	(16,567,268)
Interest	-	-	(7,477)	-	(512,575)
Net cash provided (used) by capital and related financing activities	<u>(346,000)</u>	<u>-</u>	<u>(1,002,907)</u>	<u>(29,774)</u>	<u>(17,265,282)</u>
Cash Flows From Investing Activities:					
Interest and investment income (loss)	251,123	119,320	662,998	305,873	2,234,514
Net cash provided (used) by investing activities	<u>251,123</u>	<u>119,320</u>	<u>662,998</u>	<u>305,873</u>	<u>2,234,514</u>
Net increase (decrease) in cash and cash equivalents	<u>1,261,864</u>	<u>2,723,101</u>	<u>1,771,875</u>	<u>588,595</u>	<u>19,048,251</u>
Cash and Cash Equivalents:					
Beginning of year	5,880,985	4,187,470	14,867,558	7,322,617	51,734,274
End of year	<u>\$ 7,142,849</u>	<u>\$ 6,910,571</u>	<u>\$ 16,639,433</u>	<u>\$ 7,911,212</u>	<u>\$ 70,782,525</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (loss)	\$ 1,331,570	\$ 2,295,567	\$ 1,288,047	\$ (3,671,903)	\$ 21,360,786
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation and amortization	210,722	185,770	719,754	9,776	14,244,707
(Increase) decrease in:					
Accounts receivable	12,021	(1,248)	3,481	(96,586)	(162,907)
Due from other funds	-	-	(206,604)	19,066	(4,125,230)
Due from other governmental units	(23,408)	-	(1,509)	-	4,137
Inventory	-	-	17,613	-	-
Prepaid expense	-	-	-	-	-
Increase (decrease) in:					
Accounts payable	(160,944)	58,369	104,205	(40,216)	2,351,064
Accrued payroll and benefits	403	10,525	9,285	9,017	42,770
Due to other funds	-	-	33,170	8,135	(5,915)
Current portion of long-term liabilities	(13,623)	54,248	38,804	(3,638)	160,334
Deposits and other current liabilities	-	550	2,777	-	-
Compensated absences	-	-	102,761	28,845	209,273
Claims and judgements	-	-	-	-	-
Net cash provided (used) by operating activities	<u>\$ 1,356,741</u>	<u>\$ 2,603,781</u>	<u>\$ 2,111,784</u>	<u>\$ (3,737,504)</u>	<u>\$ 34,079,019</u>
Noncash Investing, Capital and Financing Activities					
Capital asset additions with outstanding accounts payable	\$ -	\$ -	\$ 34,904	\$ -	\$ -
Assets acquired under lease and SBITA obligations	-	-	215,910	-	32,710,728
Capital assets transferred (to)/from other funds	-	-	-	-	-

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Clark County, Nevada
Internal Service Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2024
(With comparative totals for the fiscal year ended June 30, 2023)

(Continued)

	Total	
	2024	2023
Cash Flows From Operating Activities:		
Cash received from customers	\$ 451,831,423	\$ 372,044,282
Cash paid for employees and benefits	(54,155,183)	(48,537,328)
Cash paid for services and supplies	(383,399,314)	(347,536,031)
Other operating receipts	31,767,786	22,882,993
Net cash provided (used) by operating activities	<u>46,044,712</u>	<u>(1,146,084)</u>
Cash Flows From Noncapital Financing Activities:		
Transfers from other funds	5,050,000	9,236,253
Net cash provided (used) by noncapital financing activities	<u>5,050,000</u>	<u>9,236,253</u>
Cash Flows From Capital and Related Financing Activities:		
Acquisition, construction, or improvement of capital assets	(1,211,584)	(5,374,524)
Proceeds from the sale of capital assets	9,157	58,102
Cash used for debt service:		
Principal	(16,973,732)	(9,172,793)
Interest	(525,017)	(423,037)
Net cash provided (used) by capital and related financing activities	<u>(18,701,176)</u>	<u>(14,912,252)</u>
Cash Flows From Investing Activities:		
Interest and investment income (loss)	17,055,502	4,792,403
Net cash provided (used) by investing activities	<u>17,055,502</u>	<u>4,792,403</u>
Net increase (decrease) in cash and cash equivalents	<u>49,449,038</u>	<u>(2,029,680)</u>
Cash and Cash Equivalents:		
Beginning of year	340,602,250	342,631,930
End of year	<u>\$ 390,051,288</u>	<u>\$ 340,602,250</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	\$ (79,353,469)	\$ (13,724,193)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation and amortization	15,476,907	11,729,374
(Increase) decrease in:		
Accounts receivable	(2,498,336)	701,874
Due from other funds	5,577,672	(11,855,770)
Due from other governmental units	(803,259)	(1,872,405)
Inventory	17,613	(77,886)
Prepaid expense	(16,560)	(34,657)
Increase (decrease) in:		
Accounts payable	1,383,900	231,208
Accrued payroll and benefits	233,824	110,498
Due to other funds	7,590	11,163
Current portion of long-term liabilities	90,815,579	9,430,425
Deposits and other current liabilities	(3,595,192)	3,600,000
Compensated absences	373,961	(131,045)
Claims and judgements	18,424,482	735,330
Net cash provided (used) by operating activities	<u>\$ 46,044,712</u>	<u>\$ (1,146,084)</u>
Noncash Investing, Capital and Financing Activities		
Capital asset additions with outstanding accounts payable	\$ 34,904	\$ 45,644
Assets acquired under lease and SBITA obligations	32,926,638	20,697,927
Capital assets transferred (to)/from other funds	-	6,739,342

Clark County, Nevada
Internal Service Funds
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

Self-Funded Group Insurance	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Insurance	\$ 176,287,016	\$ 202,393,933	\$ 26,106,917	\$ 176,311,435
Other operating revenues	14,321,236	28,194,060	13,872,824	20,089,046
Total operating revenues	<u>190,608,252</u>	<u>230,587,993</u>	<u>39,979,741</u>	<u>196,400,481</u>
Operating expenses				
Services and supplies	254,692,050	241,508,180	(13,183,870)	209,363,627
Operating income (loss)	<u>(64,083,798)</u>	<u>(10,920,187)</u>	<u>53,163,611</u>	<u>(12,963,146)</u>
Nonoperating revenues (expenses)				
Investment income (loss)	1,400,485	6,086,910	4,686,425	2,576,943
Changes in net position	<u>\$ (62,683,313)</u>	<u>\$ (4,833,277)</u>	<u>\$ 57,850,036</u>	<u>\$ (10,386,203)</u>

Clark County Worker's Compensation	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Insurance	\$ 23,543,855	\$ 27,580,778	\$ 4,036,923	\$ 17,819,938
Other operating revenues	550,000	3,476,164	2,926,164	2,425,226
Total operating revenues	<u>24,093,855</u>	<u>31,056,942</u>	<u>6,963,087</u>	<u>20,245,164</u>
Operating expenses				
Salaries and wages	757,992	647,410	(110,582)	628,022
Employee benefits	380,045	344,686	(35,359)	295,305
Services and supplies	32,857,469	31,488,892	(1,368,577)	20,632,595
Depreciation and amortization	42,465	106,178	63,713	68,763
Total operating expenses	<u>34,037,971</u>	<u>32,587,166</u>	<u>(1,450,805)</u>	<u>21,624,685</u>
Operating income (loss)	<u>(9,944,116)</u>	<u>(1,530,224)</u>	<u>8,413,892</u>	<u>(1,379,521)</u>
Nonoperating revenues (expenses)				
Investment income (loss)	750,091	2,229,209	1,479,118	764,081
Interest expense	-	(4,965)	(4,965)	(1,773)
Total nonoperating revenues (expenses)	<u>750,091</u>	<u>2,224,244</u>	<u>1,474,153</u>	<u>762,308</u>
Changes in net position	<u>\$ (9,194,025)</u>	<u>\$ 694,020</u>	<u>\$ 9,888,045</u>	<u>\$ (617,213)</u>

Clark County, Nevada
Internal Service Funds
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

Employee Benefits	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Insurance	\$ 1,096,044	\$ -	\$ (1,096,044)	\$ -
Other operating revenues	-	-	-	250,000
Total operating revenues	<u>1,096,044</u>	<u>-</u>	<u>(1,096,044)</u>	<u>250,000</u>
Operating expenses				
Salaries and wages	3,000,000	2,859,014	(140,986)	2,902,290
Employee benefits	200,000	208,654	8,654	151,788
Services and supplies	2,154,000	408,402	(1,745,598)	600,681
Total operating expenses	<u>5,354,000</u>	<u>3,476,070</u>	<u>(1,877,930)</u>	<u>3,654,759</u>
Operating income (loss)	<u>(4,257,956)</u>	<u>(3,476,070)</u>	<u>781,886</u>	<u>(3,404,759)</u>
Nonoperating revenues (expenses)				
Investment income (loss)	81,173	253,900	172,727	177,860
Income (loss) before transfers	<u>(4,176,783)</u>	<u>(3,222,170)</u>	<u>954,613</u>	<u>(3,226,899)</u>
Transfers from other funds	1,000,000	1,000,000	-	1,000,000
Changes in net position	<u>\$ (3,176,783)</u>	<u>\$ (2,222,170)</u>	<u>\$ 954,613</u>	<u>\$ (2,226,899)</u>

LVMPD Self-Funded Insurance	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Insurance	\$ 21,100,000	\$ 21,100,000	\$ -	\$ 14,300,000
Other operating revenues	300,000	332,765	32,765	251,778
Total operating revenues	<u>21,400,000</u>	<u>21,432,765</u>	<u>32,765</u>	<u>14,551,778</u>
Operating expenses				
Services and supplies	19,775,000	20,105,320	330,320	22,107,585
Operating income (loss)	<u>1,625,000</u>	<u>1,327,445</u>	<u>(297,555)</u>	<u>(7,555,807)</u>
Nonoperating revenues (expenses)				
Investment income (loss)	200,000	855,793	655,793	246,465
Changes in net position	<u>\$ 1,825,000</u>	<u>\$ 2,183,238</u>	<u>\$ 358,238</u>	<u>\$ (7,309,342)</u>

Clark County, Nevada
Internal Service Funds
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

LVMPD Self-Funded Industrial Insurance	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Insurance	\$ 35,114,094	\$ 35,686,610	\$ 572,516	\$ 27,111,173
Other operating revenues	900,000	1,584,211	684,211	2,032,647
Total operating revenues	<u>36,014,094</u>	<u>37,270,821</u>	<u>1,256,727</u>	<u>29,143,820</u>
Operating expenses				
Services and supplies	36,915,300	40,886,991	3,971,691	31,489,232
Operating income (loss)	<u>(901,206)</u>	<u>(3,616,170)</u>	<u>(2,714,964)</u>	<u>(2,345,412)</u>
Nonoperating revenues (expenses)				
Investment income (loss)	900,000	2,544,386	1,644,386	820,415
Changes in net position	<u>\$ (1,206)</u>	<u>\$ (1,071,784)</u>	<u>\$ (1,070,578)</u>	<u>\$ (1,524,997)</u>

CCDC Self-Funded Insurance	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Insurance	\$ 4,000,000	\$ 3,600,000	\$ (400,000)	\$ 3,750,000
Operating expenses				
Services and supplies	2,901,500	3,177,988	276,488	5,595,773
Operating income (loss)	<u>1,098,500</u>	<u>422,012</u>	<u>(676,488)</u>	<u>(1,845,773)</u>
Nonoperating revenues (expenses)				
Investment income (loss)	42,298	159,123	116,825	68,873
Changes in net position	<u>\$ 1,140,798</u>	<u>\$ 581,135</u>	<u>\$ (559,663)</u>	<u>\$ (1,776,900)</u>

CCDC Self-Funded Industrial Insurance	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Insurance	\$ 7,730,859	\$ 5,672,129	\$ (2,058,730)	\$ 6,469,064
Other operating revenues	-	221,246	221,246	84,966
Total operating revenues	<u>7,730,859</u>	<u>5,893,375</u>	<u>(1,837,484)</u>	<u>6,554,030</u>
Operating expenses				
Services and supplies	7,560,300	7,990,377	430,077	6,411,517
Operating income (loss)	<u>170,559</u>	<u>(2,097,002)</u>	<u>(2,267,561)</u>	<u>142,513</u>
Nonoperating revenues (expenses)				
Investment income (loss)	158,758	719,440	560,682	132,200
Changes in net position	<u>\$ 329,317</u>	<u>\$ (1,377,562)</u>	<u>\$ (1,706,879)</u>	<u>\$ 274,713</u>

Clark County, Nevada
Internal Service Funds
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

County Liability Insurance	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Insurance	\$ 2,404,320	\$ -	\$ (2,404,320)	\$ -
Other operating revenues	-	2,305	2,305	380,400
Total operating revenues	<u>2,404,320</u>	<u>2,305</u>	<u>(2,402,015)</u>	<u>380,400</u>
Operating expenses				
Salaries and wages	1,181,100	1,224,835	43,735	1,097,961
Employee benefits	593,870	590,858	(3,012)	492,314
Services and supplies	7,786,000	1,331,222	(6,454,778)	1,203,572
Total operating expenses	<u>9,560,970</u>	<u>3,146,915</u>	<u>(6,414,055)</u>	<u>2,793,847</u>
Operating income (loss)	<u>(7,156,650)</u>	<u>(3,144,610)</u>	<u>4,012,040</u>	<u>(2,413,447)</u>
Nonoperating revenues (expenses)				
Investment income (loss)	151,382	551,576	400,194	272,343
Changes in net position	<u>\$ (7,005,268)</u>	<u>\$ (2,593,034)</u>	<u>\$ 4,412,234</u>	<u>\$ (2,141,104)</u>

County Liability Insurance Pool	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Insurance	\$ 8,277,991	\$ 10,997,911	\$ 2,719,920	\$ 10,391,502
Other operating revenues	-	-	-	1,531,714
Total operating revenues	<u>8,277,991</u>	<u>10,997,911</u>	<u>2,719,920</u>	<u>11,923,216</u>
Operating expenses				
Services and supplies	101,570,588	90,772,896	(10,797,692)	8,444,975
Operating income (loss)	<u>(93,292,597)</u>	<u>(79,774,985)</u>	<u>13,517,612</u>	<u>3,478,241</u>
Nonoperating revenues (expenses)				
Investment income (loss)	97,555	617,865	520,310	12,546
Changes in net position	<u>\$ (93,195,042)</u>	<u>\$ (79,157,120)</u>	<u>\$ 14,037,922</u>	<u>\$ 3,490,787</u>

Clark County Investment Pool	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Other	\$ 3,060,000	\$ 3,348,656	\$ 288,656	\$ 1,982,264
Operating expenses				
Salaries and wages	922,775	1,048,027	125,252	637,044
Employee benefits	486,106	465,090	(21,016)	288,223
Services and supplies	2,124,724	983,284	(1,141,440)	1,135,303
Total operating expenses	<u>3,533,605</u>	<u>2,496,401</u>	<u>(1,037,204)</u>	<u>2,060,570</u>
Operating income (loss)	<u>(473,605)</u>	<u>852,255</u>	<u>1,325,860</u>	<u>(78,306)</u>
Nonoperating revenues (expenses)				
Investment income (loss)	25,882	68,169	42,287	48,480
Income (loss) before transfers	<u>(447,723)</u>	<u>920,424</u>	<u>1,368,147</u>	<u>(29,826)</u>
Transfers from other funds	1,000,000	-	(1,000,000)	-
Transfers to other funds	(1,000,000)	-	1,000,000	-
Changes in net position	<u>\$ (447,723)</u>	<u>\$ 920,424</u>	<u>\$ 1,368,147</u>	<u>\$ (29,826)</u>

Clark County, Nevada
Internal Service Funds
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

County Parking	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Parking fees	\$ -	\$ 332,022	\$ 332,022	\$ 362,722
Other	3,000,000	2,000,000	(1,000,000)	3,000,000
Other operating revenues	-	30	30	-
Total operating revenues	<u>3,000,000</u>	<u>2,332,052</u>	<u>(667,948)</u>	<u>3,362,722</u>
Operating expenses				
Salaries and wages	243,029	156,519	(86,510)	166,988
Employee benefits	123,434	75,576	(47,858)	69,154
Services and supplies	4,534,975	557,665	(3,977,310)	625,891
Depreciation and amortization	200,299	210,722	10,423	200,299
Total operating expenses	<u>5,101,737</u>	<u>1,000,482</u>	<u>(4,101,255)</u>	<u>1,062,332</u>
Operating income (loss)	<u>(2,101,737)</u>	<u>1,331,570</u>	<u>3,433,307</u>	<u>2,300,390</u>
Nonoperating revenues (expenses)				
Investment income (loss)	48,420	268,944	220,524	(9,881)
Income (loss) before transfers	<u>(2,053,317)</u>	<u>1,600,514</u>	<u>3,653,831</u>	<u>2,290,509</u>
Transfers from other funds	-	-	-	10,822,045
Changes in net position	<u>\$ (2,053,317)</u>	<u>\$ 1,600,514</u>	<u>\$ 3,653,831</u>	<u>\$ 13,112,554</u>

Regional Justice Center Maintenance and Operations	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Parking fees	\$ -	\$ 2,730	\$ 2,730	\$ -
Other	11,000,000	11,000,000	-	5,520,593
Other operating revenues	-	19,638	19,638	9,797
Total operating revenues	<u>11,000,000</u>	<u>11,022,368</u>	<u>22,368</u>	<u>5,530,390</u>
Operating expenses				
Salaries and wages	2,444,189	2,231,976	(212,213)	1,739,503
Employee benefits	1,381,994	1,116,977	(265,017)	952,561
Services and supplies	8,252,044	5,192,078	(3,059,966)	4,746,730
Depreciation and amortization	149,103	185,770	36,667	156,396
Total operating expenses	<u>12,227,330</u>	<u>8,726,801</u>	<u>(3,500,529)</u>	<u>7,595,190</u>
Operating income (loss)	<u>(1,227,330)</u>	<u>2,295,567</u>	<u>3,522,897</u>	<u>(2,064,800)</u>
Nonoperating revenues (expenses)				
Investment income (loss)	37,000	142,136	105,136	140,219
Changes in net position	<u>\$ (1,190,330)</u>	<u>\$ 2,437,703</u>	<u>\$ 3,628,033</u>	<u>\$ (1,924,581)</u>

Clark County, Nevada
Internal Service Funds
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

Automotive and Central Services	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Other	\$ 18,174,000	\$ 20,093,818	\$ 1,919,818	\$ 18,575,024
Other operating revenues	-	55,345	55,345	89,009
Total operating revenues	<u>18,174,000</u>	<u>20,149,163</u>	<u>1,975,163</u>	<u>18,664,033</u>
Operating expenses				
Salaries and wages	4,407,484	4,224,475	(183,009)	3,889,376
Employee benefits	2,217,892	1,975,067	(242,825)	1,681,455
Services and supplies	14,873,922	11,941,820	(2,932,102)	11,044,499
Depreciation and amortization	346,912	719,754	372,842	786,535
Total operating expenses	<u>21,846,210</u>	<u>18,861,116</u>	<u>(2,985,094)</u>	<u>17,401,865</u>
Operating income (loss)	<u>(3,672,210)</u>	<u>1,288,047</u>	<u>4,960,257</u>	<u>1,262,168</u>
Nonoperating revenues (expenses)				
Investment income (loss)	199,221	700,181	500,960	311,028
Interest expense	-	(7,477)	(7,477)	(11,898)
Gain on sale or disposition of property and equipment	-	9,157	9,157	58,102
Total nonoperating revenues (expenses)	<u>199,221</u>	<u>701,861</u>	<u>502,640</u>	<u>357,232</u>
Changes in net position	<u>\$ (3,472,989)</u>	<u>\$ 1,989,908</u>	<u>\$ 5,462,897</u>	<u>\$ 1,619,400</u>

Construction Management	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Other	\$ 2,500,000	\$ 3,878,356	\$ 1,378,356	\$ 2,497,225
Other operating revenues	-	96,586	96,586	-
Total operating revenues	<u>2,500,000</u>	<u>3,974,942</u>	<u>1,474,942</u>	<u>2,497,225</u>
Operating expenses				
Salaries and wages	5,304,875	4,379,646	(925,229)	3,913,094
Employee benefits	2,616,802	2,001,007	(615,795)	1,637,065
Services and supplies	2,917,236	1,256,416	(1,660,820)	1,321,889
Depreciation and amortization	3,821	9,776	5,955	4,664
Total operating expenses	<u>10,842,734</u>	<u>7,646,845</u>	<u>(3,195,889)</u>	<u>6,876,712</u>
Operating income (loss)	<u>(8,342,734)</u>	<u>(3,671,903)</u>	<u>4,670,831</u>	<u>(4,379,487)</u>
Nonoperating revenues (expenses)				
Investment income (loss)	68,395	322,610	254,215	66,606
Income (loss) before transfers	(8,274,339)	(3,349,293)	4,925,046	(4,312,881)
Transfers from other funds	4,050,000	4,050,000	-	4,050,000
Changes in net position	<u>\$ (4,224,339)</u>	<u>\$ 700,707</u>	<u>\$ 4,925,046</u>	<u>\$ (262,881)</u>

Clark County, Nevada
Internal Service Funds
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

Enterprise Resource Planning	Final Budget	2024 Actual	Variance	2023 Actual
Operating revenues				
Charges for services				
Other	\$ 105,935,455	\$ 102,994,971	\$ (2,940,484)	\$ 93,938,018
Other operating revenues	300,000	249,654	(50,346)	297,829
Total operating revenues	<u>106,235,455</u>	<u>103,244,625</u>	<u>(2,990,830)</u>	<u>94,235,847</u>
Operating expenses				
Salaries and wages	23,447,570	21,701,852	(1,745,718)	20,066,575
Employee benefits	11,439,395	9,623,689	(1,815,706)	8,127,498
Services and supplies	65,709,336	36,313,591	(29,395,745)	38,006,104
Depreciation and amortization	1,584,067	14,244,707	12,660,640	10,512,717
Total operating expenses	<u>102,180,368</u>	<u>81,883,839</u>	<u>(20,296,529)</u>	<u>76,712,894</u>
Operating income (loss)	<u>4,055,087</u>	<u>21,360,786</u>	<u>17,305,699</u>	<u>17,522,953</u>
Nonoperating revenues (expenses)				
Investment income (loss)	813,257	2,435,395	1,622,138	(180,487)
Interest expense	-	(668,564)	(668,564)	(449,883)
Total nonoperating revenues (expenses)	<u>813,257</u>	<u>1,766,831</u>	<u>953,574</u>	<u>(630,370)</u>
Changes in net position	<u>\$ 4,868,344</u>	<u>\$ 23,127,617</u>	<u>\$ 18,259,273</u>	<u>\$ 16,892,583</u>

Clark County, Nevada
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

Self-Funded Group Insurance	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities				
Cash received from customers	\$176,287,016	\$208,160,124	\$ 31,873,108	\$166,647,144
Cash paid for services and supplies	(254,692,050)	(236,553,470)	18,138,580	(203,807,460)
Other operating receipts	14,321,236	28,194,060	13,872,824	20,089,046
Net cash provided (used) by operating activities	<u>(64,083,798)</u>	<u>(199,286)</u>	<u>63,884,512</u>	<u>(17,071,270)</u>
Cash flows from investing activities				
Interest and investment income (loss)	1,400,485	5,889,476	4,488,991	2,428,509
Net increase (decrease) in cash and cash equivalents	<u>(62,683,313)</u>	<u>5,690,190</u>	<u>68,373,503</u>	<u>(14,642,761)</u>
Cash and cash equivalents				
Beginning of year	<u>98,659,085</u>	<u>90,165,280</u>	<u>(8,493,805)</u>	<u>104,808,041</u>
End of year	<u>\$ 35,975,772</u>	<u>\$ 95,855,470</u>	<u>\$ 59,879,698</u>	<u>\$ 90,165,280</u>

Clark County Worker's Compensation	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities				
Cash received from customers	\$ 23,543,855	\$ 27,589,040	\$ 4,045,185	\$ 17,811,676
Cash paid for employees and benefits	(1,138,037)	(1,063,048)	74,989	(905,668)
Cash paid for services and supplies	(32,857,469)	(23,617,286)	9,240,183	(20,557,218)
Other operating receipts	550,000	1,726,036	1,176,036	1,087,210
Net cash provided (used) by operating activities	<u>(9,901,651)</u>	<u>4,634,742</u>	<u>14,536,393</u>	<u>(2,564,000)</u>
Cash flows from noncapital financing activities				
Principal	-	(52,248)	(52,248)	(83,614)
Interest	-	(4,965)	(4,965)	(1,773)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(57,213)</u>	<u>(57,213)</u>	<u>(85,387)</u>
Cash flows from investing activities				
Interest and investment income (loss)	750,091	2,107,944	1,357,853	678,261
Net increase (decrease) in cash and cash equivalents	<u>(9,151,560)</u>	<u>6,685,473</u>	<u>15,837,033</u>	<u>(1,971,126)</u>
Cash and cash equivalents				
Beginning of year	<u>45,975,998</u>	<u>46,193,763</u>	<u>217,765</u>	<u>48,164,889</u>
End of year	<u>\$ 36,824,438</u>	<u>\$ 52,879,236</u>	<u>\$ 16,054,798</u>	<u>\$ 46,193,763</u>

Clark County, Nevada
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

Employee Benefits	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities				
Cash received from customers	\$ 1,096,044	\$ -	\$ (1,096,044)	\$ -
Cash paid for employees and benefits	(3,200,000)	(2,919,832)	280,168	(3,023,464)
Cash paid for services and supplies	(2,154,000)	(557,381)	1,596,619	(424,951)
Other operating receipts	-	100,000	100,000	150,000
Net cash provided (used) by operating activities	<u>(4,257,956)</u>	<u>(3,377,213)</u>	<u>880,743</u>	<u>(3,298,415)</u>
Cash flows from noncapital financing activities				
Transfers from other funds	1,000,000	1,000,000	-	1,000,000
Cash flows from investing activities				
Interest and investment income (loss)	81,173	256,260	175,087	171,738
Net increase (decrease) in cash and cash equivalents	<u>(3,176,783)</u>	<u>(2,120,953)</u>	<u>1,055,830</u>	<u>(2,126,677)</u>
Cash and cash equivalents				
Beginning of year	4,981,800	5,116,831	135,031	7,243,508
End of year	<u>\$ 1,805,017</u>	<u>\$ 2,995,878</u>	<u>\$ 1,190,861</u>	<u>\$ 5,116,831</u>

LVMPD Self-Funded Insurance	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities				
Cash received from customers	\$ 21,100,000	\$ 21,100,000	\$ -	\$ 14,300,000
Cash paid for services and supplies	(19,775,000)	(14,639,316)	5,135,684	(14,190,248)
Other operating receipts	300,000	255,313	(44,687)	227,696
Net cash provided (used) by operating activities	<u>1,625,000</u>	<u>6,715,997</u>	<u>5,090,997</u>	<u>337,448</u>
Cash flows from investing activities				
Interest and investment income (loss)	200,000	782,371	582,371	212,039
Net increase (decrease) in cash and cash equivalents	<u>1,825,000</u>	<u>7,498,368</u>	<u>5,673,368</u>	<u>549,487</u>
Cash and cash equivalents				
Beginning of year	15,808,118	17,290,200	1,482,082	16,740,713
End of year	<u>\$ 17,633,118</u>	<u>\$ 24,788,568</u>	<u>\$ 7,155,450</u>	<u>\$ 17,290,200</u>

Clark County, Nevada
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

LVMPD Self-Funded Industrial Insurance	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities				
Cash received from customers	\$ 35,114,094	\$ 35,686,610	\$ 572,516	\$ 27,111,173
Cash paid for services and supplies	(36,915,300)	(34,248,053)	2,667,247	(30,740,621)
Other operating receipts	900,000	855,268	(44,732)	792,005
Net cash provided (used) by operating activities	(901,206)	2,293,825	3,195,031	(2,837,443)
Cash flows from investing activities				
Interest and investment income (loss)	900,000	2,423,926	1,523,926	725,010
Net increase (decrease) in cash and cash equivalents	(1,206)	4,717,751	4,718,957	(2,112,433)
Cash and cash equivalents				
Beginning of year	49,894,623	51,252,577	1,357,954	53,365,010
End of year	\$ 49,893,417	\$ 55,970,328	\$ 6,076,911	\$ 51,252,577

CCDC Self-Funded Insurance	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities				
Cash received from customers	\$ 4,000,000	\$ 3,600,000	\$ (400,000)	\$ 3,750,000
Cash paid for services and supplies	(2,901,500)	(1,245,782)	1,655,718	(4,767,398)
Net cash provided (used) by operating activities	1,098,500	2,354,218	1,255,718	(1,017,398)
Cash flows from investing activities				
Interest and investment income (loss)	42,298	138,480	96,182	63,408
Net increase (decrease) in cash and cash equivalents	1,140,798	2,492,698	1,351,900	(953,990)
Cash and cash equivalents				
Beginning of year	5,465,814	3,700,726	(1,765,088)	4,654,716
End of year	\$ 6,606,612	\$ 6,193,424	\$ (413,188)	\$ 3,700,726

CCDC Self-Funded Industrial Insurance	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities				
Cash received from customers	\$ 7,730,859	\$ 5,672,129	\$ (2,058,730)	\$ 6,469,064
Cash paid for services and supplies	(7,560,300)	(7,473,641)	86,659	(5,654,001)
Other operating receipts	-	221,246	221,246	137,982
Net cash provided (used) by operating activities	170,559	(1,580,266)	(1,750,825)	953,045
Cash flows from investing activities				
Interest and investment income (loss)	158,758	698,049	539,291	102,675
Net increase (decrease) in cash and cash equivalents	329,317	(882,217)	(1,211,534)	1,055,720
Cash and cash equivalents				
Beginning of year	13,474,308	14,291,406	817,098	13,235,686
End of year	\$ 13,803,625	\$ 13,409,189	\$ (394,436)	\$ 14,291,406

Clark County, Nevada
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

County Liability Insurance	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities				
Cash received from customers	\$ 2,404,320	\$ -	\$ (2,404,320)	\$ -
Cash paid for employees and benefits	(1,774,970)	(1,786,176)	(11,206)	(1,572,260)
Cash paid for services and supplies	(7,786,000)	(1,244,225)	6,541,775	(1,274,627)
Other operating receipts	-	2,305	2,305	-
Net cash provided (used) by operating activities	<u>(7,156,650)</u>	<u>(3,028,096)</u>	<u>4,128,554</u>	<u>(2,846,887)</u>
Cash flows from investing activities				
Interest and investment income (loss)	151,382	545,310	393,928	255,860
Net increase (decrease) in cash and cash equivalents	<u>(7,005,268)</u>	<u>(2,482,786)</u>	<u>4,522,482</u>	<u>(2,591,027)</u>
Cash and cash equivalents				
Beginning of year	10,953,744	10,898,256	(55,488)	13,489,283
End of year	<u>\$ 3,948,476</u>	<u>\$ 8,415,470</u>	<u>\$ 4,466,994</u>	<u>\$ 10,898,256</u>

County Liability Insurance Pool	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities				
Cash received from customers	\$ 8,277,991	\$ 10,940,732	\$ 2,662,741	\$ 10,371,292
Cash paid for services and supplies	(101,570,588)	(9,856,117)	91,714,471	(8,569,925)
Other operating receipts	-	-	-	10,114
Net cash provided (disbursements) by operating activities	<u>(93,292,597)</u>	<u>1,084,615</u>	<u>94,377,212</u>	<u>1,811,481</u>
Cash flows from investing activities				
Interest and investment income (loss)	97,555	578,971	481,416	(21,829)
Net increase (decrease) in cash and cash equivalents	<u>(93,195,042)</u>	<u>1,663,586</u>	<u>94,858,628</u>	<u>1,789,652</u>
Cash and cash equivalents				
Beginning of year	16,487,371	16,124,875	(362,496)	14,335,223
End of year	<u>\$(76,707,671)</u>	<u>\$ 17,788,461</u>	<u>\$ 94,496,132</u>	<u>\$ 16,124,875</u>

Clark County Investment Pool	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities				
Cash received from customers	\$ 3,060,000	\$ 3,348,656	\$ 288,656	\$ 1,982,264
Cash paid for employees and benefits	(1,408,881)	(1,383,705)	25,176	(938,281)
Cash paid for services and supplies	(2,124,724)	(1,232,596)	892,128	(1,508,377)
Net cash provided (used) by operating activities	<u>(473,605)</u>	<u>732,355</u>	<u>1,205,960</u>	<u>(464,394)</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 by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities				
Interest and investment income (loss)	25,882	60,887	35,005	46,194
Net increase (decrease) in cash and cash equivalents	<u>(447,723)</u>	<u>793,242</u>	<u>1,240,965</u>	<u>(418,200)</u>
Cash and cash equivalents				
Beginning of year	1,447,723	1,575,432	127,709	1,993,632
End of year	<u>\$ 1,000,000</u>	<u>\$ 2,368,674</u>	<u>\$ 1,368,674</u>	<u>\$ 1,575,432</u>

Clark County, Nevada
Internal Service Funds
Schedule of Cash Flows - Budget and Actual
For the Fiscal Year Ended June 30, 2024
(With comparative actual for the fiscal year ended June 30, 2023)

County Parking	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities				
Cash received from customers	\$ 3,000,000	\$ 2,320,635	\$ (679,365)	\$ 3,283,499
Cash paid for employees and benefits	(366,463)	(245,315)	121,148	(234,036)
Cash paid for services and supplies	(4,534,975)	(718,609)	3,816,366	(428,222)
Other operating receipts	-	30	30	-
Net cash provided (used) by operating activities	<u>(1,901,438)</u>	<u>1,356,741</u>	<u>3,258,179</u>	<u>2,621,241</u>
Cash flows from noncapital financing activities				
Transfers from other funds	-	-	-	4,186,253
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	<u>(1,751,606)</u>	<u>(346,000)</u>	<u>1,405,606</u>	<u>(894,805)</u>
Cash flows from investing activities				
Interest and investment income (loss)	<u>48,420</u>	<u>251,123</u>	<u>202,703</u>	<u>(31,704)</u>
Net increase (decrease) in cash and cash equivalents	<u>(3,604,624)</u>	<u>1,261,864</u>	<u>4,866,488</u>	<u>5,880,985</u>
Cash and cash equivalents				
Beginning of year	<u>5,456,152</u>	<u>5,880,985</u>	<u>424,833</u>	<u>-</u>
End of year	<u>\$ 1,851,528</u>	<u>\$ 7,142,849</u>	<u>\$ 5,291,321</u>	<u>\$ 5,880,985</u>

Regional Justice Center Maintenance and Operations	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities				
Cash received from customers	\$ 11,000,000	\$ 11,002,032	\$ 2,032	\$ 5,521,398
Cash paid for employees and benefits	(3,826,183)	(3,284,180)	542,003	(2,942,436)
Cash paid for services and supplies	(8,252,044)	(5,133,709)	3,118,335	(4,769,966)
Other operating receipts	-	19,638	19,638	9,797
Net cash provided (used) by operating activities	<u>(1,078,227)</u>	<u>2,603,781</u>	<u>3,682,008</u>	<u>(2,181,207)</u>
Cash flows from investing activities				
Interest and investment income (loss)	<u>37,000</u>	<u>119,320</u>	<u>82,320</u>	<u>135,750</u>
Net increase (decrease) in cash and cash equivalents	<u>(1,041,227)</u>	<u>2,723,101</u>	<u>3,764,328</u>	<u>(2,045,457)</u>
Cash and cash equivalents				
Beginning of year	<u>5,918,003</u>	<u>4,187,470</u>	<u>(1,730,533)</u>	<u>6,232,927</u>
End of year	<u>\$ 4,876,776</u>	<u>\$ 6,910,571</u>	<u>\$ 2,033,795</u>	<u>\$ 4,187,470</u>

Clark County, Nevada
Internal Service Funds
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(With comparative actual for the fiscal year ended June 30, 2023)

Automotive and Central Services	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities				
Cash received from customers	\$ 18,174,000	\$ 19,899,658	\$ 1,725,658	\$ 18,595,009
Cash paid for employees and benefits	(6,625,376)	(6,048,692)	576,684	(5,561,341)
Cash paid for services and supplies	(14,873,922)	(11,786,832)	3,087,090	(11,196,168)
Other operating receipts	-	47,650	47,650	81,314
Net cash provided (used) by operating activities	<u>(3,325,298)</u>	<u>2,111,784</u>	<u>5,437,082</u>	<u>1,918,814</u>
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	(5,520,000)	(650,371)	4,869,629	(4,474,447)
Proceeds from the sale of capital assets	-	9,157	9,157	58,102
Cash used for debt service:				
Principal	-	(354,216)	(354,216)	(357,177)
Interest	-	(7,477)	(7,477)	(11,898)
Net cash provided (used) by capital and related financing activities	<u>(5,520,000)</u>	<u>(1,002,907)</u>	<u>4,517,093</u>	<u>(4,785,420)</u>
Cash flows from investing activities				
Interest and investment income (loss)	199,221	662,998	463,777	286,847
Net increase (decrease) in cash and cash equivalents	<u>(8,646,077)</u>	<u>1,771,875</u>	<u>10,417,952</u>	<u>(2,579,759)</u>
Cash and cash equivalents				
Beginning of year	13,963,762	14,867,558	903,796	17,447,317
End of year	<u>\$ 5,317,685</u>	<u>\$ 16,639,433</u>	<u>\$ 11,321,748</u>	<u>\$ 14,867,558</u>

Construction Management	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities				
Cash received from customers	\$ 2,500,000	\$ 3,800,836	\$ 1,300,836	\$ 2,509,660
Cash paid for employees and benefits	(7,921,677)	(6,346,429)	1,575,248	(5,521,493)
Cash paid for services and supplies	(2,917,236)	(1,288,497)	1,628,739	(1,334,172)
Other operating receipts	-	96,586	96,586	-
Net cash provided (used) by operating activities	<u>(8,338,913)</u>	<u>(3,737,504)</u>	<u>4,601,409</u>	<u>(4,346,005)</u>
Cash flows from noncapital financing activities				
Transfers from other funds	4,050,000	4,050,000	-	4,050,000
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	-	(29,774)	(29,774)	-
Cash flows from investing activities				
Interest and investment income (loss)	68,395	305,873	237,478	52,864
Net increase (decrease) in cash and cash equivalents	<u>(4,220,518)</u>	<u>588,595</u>	<u>4,809,113</u>	<u>(243,141)</u>
Cash and cash equivalents				
Beginning of year	7,040,347	7,322,617	282,270	7,565,758
End of year	<u>\$ 2,819,829</u>	<u>\$ 7,911,212</u>	<u>\$ 5,091,383</u>	<u>\$ 7,322,617</u>

Clark County, Nevada
Internal Service Funds
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(With comparative actual for the fiscal year ended June 30, 2023)

Enterprise Resource Planning	Final Budget	2024 Actual	Variance	2023 Actual
Cash flows from operating activities				
Cash received from customers	\$105,935,455	\$ 98,710,971	\$ (7,224,484)	\$ 93,692,103
Cash paid for employees and benefits	(34,886,965)	(31,077,806)	3,809,159	(27,838,349)
Cash paid for services and supplies	(65,709,336)	(33,803,800)	31,905,536	(38,312,677)
Other operating receipts	300,000	249,654	(50,346)	297,829
Net cash provided (used) by operating activities	<u>5,639,154</u>	<u>34,079,019</u>	<u>28,439,865</u>	<u>27,838,906</u>
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	(26,181,475)	(185,439)	25,996,036	(5,272)
Cash used for debt service:				
Principal	-	(16,567,268)	(16,567,268)	(8,732,002)
Interest	-	(512,575)	(512,575)	(409,366)
Net cash provided (used) by capital and related financing activities	<u>(26,181,475)</u>	<u>(17,265,282)</u>	<u>8,916,193</u>	<u>(9,146,640)</u>
Cash flows from investing activities				
Interest and investment income (loss)	813,257	2,234,514	1,421,257	(313,219)
Net increase (decrease) in cash and cash equivalents	<u>(19,729,064)</u>	<u>19,048,251</u>	<u>38,777,315</u>	<u>18,379,047</u>
Cash and cash equivalents				
Beginning of year	<u>47,741,875</u>	<u>51,734,274</u>	<u>3,992,399</u>	<u>33,355,227</u>
End of year	<u>\$ 28,012,811</u>	<u>\$ 70,782,525</u>	<u>\$ 42,769,714</u>	<u>\$ 51,734,274</u>