

## INTERNAL SERVICE FUNDS

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Insurance Funds - to account for self-insurance activities. Such costs are billed to the user departments and include depreciation on equipment.

Employee Benefits Fund - to account for the payment of sick and annual leave of terminated employees. Departments are billed for their estimated portion of the employees' severance amount.

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, 2020  
(With comparative totals for June 30, 2019)

	Self-Funded Group Insurance	Clark County Worker's Compensation	Employee Benefits	LVMPD Self-Funded Insurance	LVMPD Self- Funded Industrial Insurance
<b>Assets</b>					
Current assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 81,927,600	\$ 54,894,784	\$ 10,531,570	\$ 15,152,014	\$ 62,924,219
In custody of other officials	-	-	-	10,000	-
Accounts receivable	327,182	759,218	-	13,410	979,065
Interest receivable	290,505	194,650	37,344	53,727	223,121
Due from other funds	5,375,858	7,355,111	-	16,477	-
Due from other governmental units	2,372,391	297,740	-	-	-
Inventories	-	-	-	-	-
Prepaid items and other current assets	-	514,074	-	-	-
Total current assets	<u>90,293,536</u>	<u>64,015,577</u>	<u>10,568,914</u>	<u>15,245,628</u>	<u>64,126,405</u>
Noncurrent assets					
Unearned charges and other assets	-	-	-	-	200,000
Capital assets					
Property and equipment	-	1,089,757	-	-	-
Accumulated depreciation	-	(675,759)	-	-	-
Total capital assets	-	<u>413,998</u>	-	-	-
Total noncurrent assets	-	<u>413,998</u>	-	-	<u>200,000</u>
Total assets	<u>90,293,536</u>	<u>64,429,575</u>	<u>10,568,914</u>	<u>15,245,628</u>	<u>64,326,405</u>
<b>Liabilities</b>					
Current liabilities					
Accounts payable	149,654	217,884	151,781	36,968	114,701
Accrued expenses	7,492	13,842	-	-	-
Due to other funds	-	-	-	-	-
Current portion of long-term liabilities	13,414,545	13,171,974	-	7,812,847	14,606,329
Deposits and other current liabilities	517	-	-	-	-
Total current liabilities	<u>13,572,208</u>	<u>13,403,700</u>	<u>151,781</u>	<u>7,849,815</u>	<u>14,721,030</u>
Noncurrent liabilities					
Compensated absences	-	37,279	-	-	-
Claims and judgements	-	46,649,019	-	5,394,260	44,139,503
Total noncurrent liabilities	-	<u>46,686,298</u>	-	<u>5,394,260</u>	<u>44,139,503</u>
Total liabilities	<u>13,572,208</u>	<u>60,089,998</u>	<u>151,781</u>	<u>13,244,075</u>	<u>58,860,533</u>
<b>Net Position</b>					
Net investment in capital assets	-	413,998	-	-	-
Unrestricted	76,721,328	3,925,579	10,417,133	2,001,553	5,465,872
Total net position	<u>\$ 76,721,328</u>	<u>\$ 4,339,577</u>	<u>\$ 10,417,133</u>	<u>\$ 2,001,553</u>	<u>\$ 5,465,872</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Net Position  
June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	CCDC Self-Funded Insurance	CCDC Self-Funded Industrial Insurance	County Liability Insurance	County Liability Insurance Pool	Clark County Investment Pool
<b>Assets</b>					
Current assets					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 2,628,546	\$ 12,265,734	\$ 15,206,800	\$ 17,282,830	\$ 1,780,550
In custody of other officials	-	-	-	-	-
Accounts receivable	-	46,703	-	-	-
Interest receivable	9,320	43,493	53,921	61,283	6,278
Due from other funds	-	-	33,247	-	42,896
Due from other governmental units	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid items and other current assets	-	-	-	195,673	-
Total current assets	<u>2,637,866</u>	<u>12,355,930</u>	<u>15,293,968</u>	<u>17,539,786</u>	<u>1,829,724</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>2,637,866</u>	<u>12,355,930</u>	<u>15,293,968</u>	<u>17,539,786</u>	<u>1,829,724</u>
<b>Liabilities</b>					
Current liabilities					
Accounts payable	-	24,539	21,524	-	386,835
Accrued expenses	-	-	55,192	-	36,597
Due to other funds	-	-	-	-	-
Current portion of long-term liabilities	820,823	2,344,482	604,795	1,779,243	112,966
Deposits and other current liabilities	-	-	8,164	2,657	-
Total current liabilities	<u>820,823</u>	<u>2,369,021</u>	<u>689,675</u>	<u>1,781,900</u>	<u>536,398</u>
Noncurrent liabilities					
Compensated absences	-	-	45,489	-	29,613
Claims and judgements	1,684,554	10,218,957	1,704,347	7,225,096	-
Total noncurrent liabilities	<u>1,684,554</u>	<u>10,218,957</u>	<u>1,749,836</u>	<u>7,225,096</u>	<u>29,613</u>
Total liabilities	<u>2,505,377</u>	<u>12,587,978</u>	<u>2,439,511</u>	<u>9,006,996</u>	<u>566,011</u>
<b>Net Position</b>					
Net investment in capital assets	-	-	-	-	-
Unrestricted	132,489	(232,048)	12,854,457	8,532,790	1,263,713
Total net position	<u>\$ 132,489</u>	<u>\$ (232,048)</u>	<u>\$ 12,854,457</u>	<u>\$ 8,532,790</u>	<u>\$ 1,263,713</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Net Position  
June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Regional Justice Center Maintenance and Operations	Automotive and Central Services	Construction Management	Enterprise Resource Planning
<b>Assets</b>				
Current assets				
Cash and cash equivalents				
In custody of the County Treasurer	\$ 2,868,722	\$ 12,586,861	\$ 8,035,456	\$ 38,060,384
In custody of other officials	-	-	-	-
Accounts receivable	28,196	1,609	-	-
Interest receivable	10,172	44,632	28,493	134,957
Due from other funds	2,402,252	399,691	253,360	425,611
Due from other governmental units	10,104	24,745	-	-
Inventories	-	399,974	-	-
Prepaid items and other current assets	-	-	-	-
Total current assets	<u>5,319,446</u>	<u>13,457,512</u>	<u>8,317,309</u>	<u>38,620,952</u>
Noncurrent assets				
Unearned charges and other assets	-	-	-	-
Capital assets				
Property and equipment	1,468,791	5,610,690	135,094	12,986,175
Accumulated depreciation	(457,736)	(3,037,625)	(111,278)	(5,197,068)
Total capital assets	<u>1,011,055</u>	<u>2,573,065</u>	<u>23,816</u>	<u>7,789,107</u>
Total noncurrent assets	<u>1,011,055</u>	<u>2,573,065</u>	<u>23,816</u>	<u>7,789,107</u>
Total assets	<u>6,330,501</u>	<u>16,030,577</u>	<u>8,341,125</u>	<u>46,410,059</u>
<b>Liabilities</b>				
Current liabilities				
Accounts payable	269,361	534,334	99,461	955,573
Accrued expenses	205,809	188,771	194,203	990,341
Due to other funds	337	-	614	72,778
Current portion of long-term liabilities	369,757	551,265	466,014	2,911,467
Deposits and other current liabilities	20	82	2,520	1,000
Total current liabilities	<u>845,284</u>	<u>1,274,452</u>	<u>762,812</u>	<u>4,931,159</u>
Noncurrent liabilities				
Compensated absences	31,993	179,276	298,810	1,945,063
Claims and judgements	-	-	-	-
Total noncurrent liabilities	<u>31,993</u>	<u>179,276</u>	<u>298,810</u>	<u>1,945,063</u>
Total liabilities	<u>877,277</u>	<u>1,453,728</u>	<u>1,061,622</u>	<u>6,876,222</u>
<b>Net Position</b>				
Net investment in capital assets	1,011,055	2,573,065	23,816	7,789,107
Unrestricted	4,442,169	12,003,784	7,255,687	31,744,730
Total net position	<u>\$ 5,453,224</u>	<u>\$ 14,576,849</u>	<u>\$ 7,279,503</u>	<u>\$ 39,533,837</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Net Position  
June 30, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Totals	
	2020	2019
<b>Assets</b>		
Current assets		
Cash and cash equivalents		
In custody of the County Treasurer	\$ 336,146,070	\$ 309,642,932
In custody of other officials	10,000	4,102,000
Accounts receivable	2,155,383	1,140,527
Interest receivable	1,191,896	1,716,700
Due from other funds	16,304,503	21,495,318
Due from other governmental units	2,704,980	2,663,201
Inventories	399,974	393,166
Prepaid items and other current assets	709,747	712,224
Total current assets	<u>359,622,553</u>	<u>341,866,068</u>
Noncurrent assets		
Unearned charges and other assets	200,000	200,000
Capital assets		
Property and equipment	21,290,507	19,656,062
Accumulated depreciation	(9,479,466)	(9,100,221)
Total capital assets	<u>11,811,041</u>	<u>10,555,841</u>
Total noncurrent assets	<u>12,011,041</u>	<u>10,755,841</u>
Total assets	<u>371,633,594</u>	<u>352,621,909</u>
<b>Liabilities</b>		
Current liabilities		
Accounts payable	2,962,615	7,846,099
Accrued expenses	1,692,247	1,527,735
Due to other funds	73,729	226,818
Current portion of long-term liabilities	58,966,507	65,721,335
Deposits and other current liabilities	14,960	14,960
Total current liabilities	<u>63,710,058</u>	<u>75,336,947</u>
Noncurrent liabilities		
Compensated absences	2,567,523	1,879,394
Claims and judgements	117,015,736	113,723,656
Total noncurrent liabilities	<u>119,583,259</u>	<u>115,603,050</u>
Total liabilities	<u>183,293,317</u>	<u>190,939,997</u>
<b>Net Position</b>		
Net investment in capital assets	11,811,041	6,757,470
Unrestricted	176,529,236	154,924,442
Total net position	<u>\$ 188,340,277</u>	<u>\$ 161,681,912</u>

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Revenues, Expenses and Changes in Net Position  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for June 30, 2019)

	Self-Funded Group Insurance	Clark County Worker's Compensation	Employee Benefits	LVMPD Self-Funded Insurance	LVMPD Self- Funded Industrial Insurance
<b>Operating Revenues</b>					
Charges for services					
Insurance	\$ 107,090,761	\$ 14,979,825	\$ 778,811	\$ 8,900,000	\$ 15,488,482
Parking fees	-	-	-	-	-
Other	-	-	-	-	-
Other operating revenues	13,470,567	2,850,882	-	464,110	617,443
Total operating revenues	<u>120,561,328</u>	<u>17,830,707</u>	<u>778,811</u>	<u>9,364,110</u>	<u>16,105,925</u>
<b>Operating Expenses</b>					
Salaries and wages	-	415,746	1,392,664	-	-
Employee benefits	-	169,124	139,673	-	-
Services and supplies	113,463,478	16,539,065	488,555	8,678,952	16,646,893
Depreciation	-	45,070	-	-	-
Total operating expenses	<u>113,463,478</u>	<u>17,169,005</u>	<u>2,020,892</u>	<u>8,678,952</u>	<u>16,646,893</u>
Operating income (loss)	<u>7,097,850</u>	<u>661,702</u>	<u>(1,242,081)</u>	<u>685,158</u>	<u>(540,968)</u>
<b>Nonoperating Revenues (Expenses)</b>					
Interest income	3,266,383	2,174,025	407,428	625,911	2,534,203
Gain (loss) on sale or disposition of property and equipment	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>3,266,383</u>	<u>2,174,025</u>	<u>407,428</u>	<u>625,911</u>	<u>2,534,203</u>
Income (loss) before transfers	<u>10,364,233</u>	<u>2,835,727</u>	<u>(834,653)</u>	<u>1,311,069</u>	<u>1,993,235</u>
<b>Transfers</b>					
Transfers from other funds	-	-	1,000,000	-	-
Transfers to other funds	-	-	-	-	-
Change in net position	<u>10,364,233</u>	<u>2,835,727</u>	<u>165,347</u>	<u>1,311,069</u>	<u>1,993,235</u>
<b>Net Position</b>					
Beginning 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>
End of year	<u>\$ 76,721,328</u>	<u>\$ 4,339,577</u>	<u>\$ 10,417,133</u>	<u>\$ 2,001,553</u>	<u>\$ 5,465,872</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, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	CCDC Self-Funded Insurance	CCDC Self-Funded Industrial Insurance	County Liability Insurance	County Liability Insurance Pool	Clark County Investment Pool
<b>Operating Revenues</b>					
Charges for services					
Insurance	\$ 800,000	\$ 4,530,495	\$ 2,205,223	\$ 6,323,395	\$ -
Parking fees	-	-	-	-	-
Other	-	-	-	-	2,128,166
Other operating revenues	1,841	79,678	5,072	36,927	-
Total operating revenues	<u>801,841</u>	<u>4,610,173</u>	<u>2,210,295</u>	<u>6,360,322</u>	<u>2,128,166</u>
<b>Operating Expenses</b>					
Salaries and wages	-	-	988,102	-	694,098
Employee benefits	-	-	465,311	-	310,455
Services and supplies	685,081	2,802,165	2,161,233	7,727,798	1,156,505
Depreciation	-	-	-	-	-
Total operating expenses	<u>685,081</u>	<u>2,802,165</u>	<u>3,614,646</u>	<u>7,727,798</u>	<u>2,161,058</u>
Operating income (loss)	<u>116,760</u>	<u>1,808,008</u>	<u>(1,404,351)</u>	<u>(1,367,476)</u>	<u>(32,892)</u>
<b>Nonoperating Revenues (Expenses)</b>					
Interest income	98,049	466,772	598,513	637,975	74,819
Gain (loss) on sale or disposition of property and equipment	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>98,049</u>	<u>466,772</u>	<u>598,513</u>	<u>637,975</u>	<u>74,819</u>
Income (loss) before transfers	<u>214,809</u>	<u>2,274,780</u>	<u>(805,838)</u>	<u>(729,501)</u>	<u>41,927</u>
<b>Transfers</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Change in net position	<u>214,809</u>	<u>2,274,780</u>	<u>(805,838)</u>	<u>(729,501)</u>	<u>41,927</u>
<b>Net Position</b>					
Beginning 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>
End of year	<u>\$ 132,489</u>	<u>\$ (232,048)</u>	<u>\$ 12,854,457</u>	<u>\$ 8,532,790</u>	<u>\$ 1,263,713</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, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Regional Justice Center Maintenance and Operations	Automotive and Central Services	Construction Management	Enterprise Resource Planning
<b>Operating Revenues</b>				
Charges for services				
Insurance	\$ -	\$ -	\$ -	\$ -
Parking fees	138,839	-	-	-
Other	9,586,433	13,778,394	3,997,623	70,798,461
Other operating revenues	<u>1,237,165</u>	<u>91,142</u>	<u>77</u>	<u>431,950</u>
Total operating revenues	<u>10,962,437</u>	<u>13,869,536</u>	<u>3,997,700</u>	<u>71,230,411</u>
<b>Operating Expenses</b>				
Salaries and wages	3,842,700	3,653,455	3,821,650	18,842,344
Employee benefits	1,734,882	1,602,066	1,534,708	7,621,227
Services and supplies	5,031,085	8,786,750	1,493,416	38,852,751
Depreciation	<u>140,363</u>	<u>269,378</u>	<u>8,899</u>	<u>214,864</u>
Total operating expenses	<u>10,749,030</u>	<u>14,311,649</u>	<u>6,858,673</u>	<u>65,531,186</u>
Operating income (loss)	<u>213,407</u>	<u>(442,113)</u>	<u>(2,860,973)</u>	<u>5,699,225</u>
<b>Nonoperating Revenues (Expenses)</b>				
Interest income	106,561	483,359	253,517	1,523,149
Gain (loss) on sale or disposition of property and equipment	<u>-</u>	<u>8,659</u>	<u>-</u>	<u>(42,214)</u>
Total nonoperating revenues (expenses)	<u>106,561</u>	<u>492,018</u>	<u>253,517</u>	<u>1,480,935</u>
Income (loss) before transfers	<u>319,968</u>	<u>49,905</u>	<u>(2,607,456)</u>	<u>7,180,160</u>
<b>Transfers</b>				
Transfers from other funds	-	-	4,050,000	-
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	<u>319,968</u>	<u>49,905</u>	<u>1,442,544</u>	<u>7,180,160</u>
<b>Net Position</b>				
Beginning of year	<u>5,133,256</u>	<u>14,526,944</u>	<u>5,836,959</u>	<u>32,353,677</u>
End of year	<u>\$ 5,453,224</u>	<u>\$ 14,576,849</u>	<u>\$ 7,279,503</u>	<u>\$ 39,533,837</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, 2020  
(With comparative totals for June 30, 2019)

(Continued)

	Totals	
	2020	2019
<b>Operating Revenues</b>		
Charges for services		
Insurance	\$ 161,096,992	\$ 156,678,712
Parking fees	138,839	155,596
Other	100,289,077	96,102,658
Other operating revenues	19,286,854	14,004,294
Total operating revenues	<u>280,811,762</u>	<u>266,941,260</u>
<b>Operating Expenses</b>		
Salaries and wages	33,650,759	31,852,371
Employee benefits	13,577,446	12,754,817
Services and supplies	224,513,727	246,438,940
Depreciation	678,574	559,301
Total operating expenses	<u>272,420,506</u>	<u>291,605,429</u>
Operating income (loss)	<u>8,391,256</u>	<u>(24,664,169)</u>
<b>Nonoperating Revenues (Expenses)</b>		
Interest income	13,250,664	12,656,279
Gain (loss) on sale or disposition of property and equipment	<u>(33,555)</u>	<u>(8,233)</u>
Total nonoperating revenues (expenses)	<u>13,217,109</u>	<u>12,648,046</u>
Income (loss) before transfers	21,608,365	(12,016,123)
<b>Transfers</b>		
Transfers from other funds	5,050,000	10,550,000
Transfers to other funds	<u>-</u>	<u>(2,534,850)</u>
Change in net position	26,658,365	(4,000,973)
<b>Net Position</b>		
Beginning of year	<u>161,681,912</u>	<u>165,682,885</u>
End of year	<u>\$ 188,340,277</u>	<u>\$ 161,681,912</u>

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for the fiscal year ended June 30, 2019)

	Self-Funded Group Insurance	Clark County Workers' Compensation	Employee Benefits	LVMPD Self- Funded Insurance	LVMPD Self- Funded Industrial Insurance
<b>Cash Flows From Operating Activities:</b>					
Cash received from customers	\$ 103,449,281	\$ 15,006,152	\$ 824,472	\$ 11,842,676	\$ 21,637,727
Cash paid for employees and benefits	-	(594,231)	(1,532,337)	-	-
Cash paid for services and supplies	(113,131,211)	(16,863,784)	(492,799)	(8,651,378)	(16,605,551)
Other operating receipts	9,445,567	1,148,092	-	564,984	337,552
Net cash provided (used) by operating activities	<u>(236,363)</u>	<u>(1,303,771)</u>	<u>(1,200,664)</u>	<u>3,756,282</u>	<u>5,369,728</u>
<b>Cash Flows From Noncapital Financing Activities:</b>					
Transfers from other funds	-	-	1,000,000	-	-
Transfers to other funds	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>-</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>					
Acquisition, construction, or improvement of capital assets	-	(24,550)	-	-	-
Proceeds from the sale of capital assets	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(24,550)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows From Investing Activities:</b>					
Interest income	3,412,491	2,278,464	427,219	631,863	2,593,120
Net cash provided (used) by investing activities	<u>3,412,491</u>	<u>2,278,464</u>	<u>427,219</u>	<u>631,863</u>	<u>2,593,120</u>
Net increase (decrease) in cash and cash equivalents	<u>3,176,128</u>	<u>950,143</u>	<u>226,555</u>	<u>4,388,145</u>	<u>7,962,848</u>
<b>Cash and Cash Equivalents:</b>					
Beginning of year	78,751,472	53,944,641	10,305,015	10,773,869	54,961,371
End of year	<u>\$ 81,927,600</u>	<u>\$ 54,894,784</u>	<u>\$ 10,531,570</u>	<u>\$ 15,162,014</u>	<u>\$ 62,924,219</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>					
Operating income (loss)	\$ 7,097,850	\$ 661,702	\$ (1,242,081)	\$ 685,158	\$ (540,968)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	-	45,070	-	-	-
(Increase) decrease in:					
Accounts receivable	(315,551)	(230,974)	45,661	19,721	(504,482)
Due from other funds	(3,220,531)	(1,153,205)	-	3,032,379	6,373,836
Due from other governmental units	(99,608)	(297,740)	-	-	-
Inventory	-	-	-	-	-
Prepaid expense	-	(3,728)	-	-	-
Increase (decrease) in:					
Accounts payable	16,819	(131,689)	(4,244)	(2,389)	(2,279)
Accrued payroll and benefits	(5,790)	(7,280)	-	-	-
Due to other funds	-	-	-	(8,280)	-
Current portion of long-term liabilities	(3,709,552)	(913,889)	-	(639,668)	74,308
Deposits and other current liabilities	-	-	-	-	-
Compensated absences	-	22,467	-	-	-
Claims and judgements	-	705,495	-	669,361	(30,687)
Net cash provided (used) by operating activities	<u>\$ (236,363)</u>	<u>\$ (1,303,771)</u>	<u>\$ (1,200,664)</u>	<u>\$ 3,756,282</u>	<u>\$ 5,369,728</u>

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for the fiscal year ended June 30, 2019)

(Continued)

	CCDC Self-Funded Insurance	CCDC Self-Funded Industrial Insurance	County Liability Insurance	County Liability Insurance Pool	Clark County Investment Pool
<b>Cash Flows From Operating Activities:</b>					
Cash received from customers	\$ 800,000	\$ 4,982,333	\$ 2,205,223	\$ 6,323,898	\$ 2,128,166
Cash paid for employees and benefits	-	-	(1,434,552)	-	(1,004,953)
Cash paid for services and supplies	(653,337)	(2,813,469)	(2,081,180)	(7,269,677)	(1,093,792)
Other operating receipts	1,841	32,975	5,072	36,927	-
Net cash provided (used) by operating activities	148,504	2,201,839	(1,305,437)	(908,852)	29,421
<b>Cash Flows From Noncapital Financing Activities:</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	-	-	-
<b>Cash Flows From Capital and Related Financing Activities:</b>					
Acquisition, construction, or improvement of capital assets	-	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	-	-	-	-	-
<b>Cash Flows From Investing Activities:</b>					
Interest income	101,914	476,435	632,634	673,817	77,763
Net cash provided (used) by investing activities	101,914	476,435	632,634	673,817	77,763
Net increase (decrease) in cash and cash equivalents	250,418	2,678,274	(672,803)	(235,035)	107,184
<b>Cash and Cash Equivalents:</b>					
Beginning of year	2,378,128	9,587,460	15,879,603	17,517,865	1,673,366
End of year	\$ 2,628,546	\$ 12,265,734	\$ 15,206,800	\$ 17,282,830	\$ 1,780,550
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>					
Operating income (loss)	\$ 116,760	\$ 1,808,008	\$ (1,404,351)	\$ (1,367,476)	\$ (32,892)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	-	-	-	-	-
(Increase) decrease in:					
Accounts receivable	-	(46,703)	-	503	16,570
Due from other funds	-	451,838	(33,247)	-	(40,778)
Due from other governmental units	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid expense	-	-	-	6,205	-
Increase (decrease) in:					
Accounts payable	(43)	5,049	(26,074)	-	44,025
Accrued payroll and benefits	-	-	10,597	-	6,512
Due to other funds	-	-	-	-	-
Current portion of long-term liabilities	(190,653)	(1,098,683)	(244,574)	155,498	33,027
Deposits and other current liabilities	-	-	-	-	-
Compensated absences	-	-	45,489	-	2,957
Claims and judgements	222,440	1,082,330	346,723	296,418	-
Net cash provided (used) by operating activities	\$ 148,504	\$ 2,201,839	\$ (1,305,437)	\$ (908,852)	\$ 29,421

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for the fiscal year ended June 30, 2019)

(Continued)

	Regional Justice Center Maintenance and Operations	Automotive and Central Services	Construction Management	Enterprise Resource Planning
<b>Cash Flows From Operating Activities:</b>				
Cash received from customers	\$ 9,622,672	\$ 13,938,969	\$ 3,719,548	\$ 71,191,027
Cash paid for employees and benefits	(5,583,133)	(5,329,333)	(5,249,222)	(26,410,140)
Cash paid for services and supplies	(5,098,211)	(9,194,961)	(1,580,107)	(39,367,606)
Other operating receipts	1,584,812	91,142	77	431,950
Net cash provided (used) by operating activities	526,140	(494,183)	(3,109,704)	5,845,231
<b>Cash Flows From Noncapital Financing Activities:</b>				
Transfers from other funds	-	-	4,050,000	-
Transfers to other funds	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	4,050,000	-
<b>Cash Flows From Capital and Related Financing Activities:</b>				
Acquisition, construction, or improvement of capital assets	(464,509)	(338,088)	(20,841)	(4,893,173)
Proceeds from the sale of capital assets	-	8,659	-	-
Net cash provided (used) by capital and related financing activities	(464,509)	(329,429)	(20,841)	(4,893,173)
<b>Cash Flows From Investing Activities:</b>				
Interest income	111,335	510,250	263,019	1,585,145
Net cash provided (used) by investing activities	111,335	510,250	263,019	1,585,145
Net increase (decrease) in cash and cash equivalents	172,966	(313,362)	1,182,474	2,537,203
<b>Cash and Cash Equivalents:</b>				
Beginning of year	2,695,756	12,900,223	6,852,982	35,523,181
End of year	\$ 2,868,722	\$ 12,586,861	\$ 8,035,456	\$ 38,060,384
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>				
Operating income (loss)	\$ 213,407	\$ (442,113)	\$ (2,860,973)	\$ 5,699,225
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	140,363	269,378	8,899	214,864
(Increase) decrease in:				
Accounts receivable	(2,600)	(319)	-	3,318
Due from other funds	(102,252)	20,434	(131,688)	(5,971)
Due from other governmental units	347,647	7,922	-	-
Inventory	-	(6,808)	-	-
Prepaid expense	-	-	-	-
Increase (decrease) in:				
Accounts payable	(15,069)	(400,259)	(87,305)	(514,854)
Accrued payroll and benefits	19,529	11,430	20,059	109,455
Due to other funds	(52,057)	(1,144)	(164,386)	72,778
Current portion of long-term liabilities	(54,821)	15,129	19,206	(200,156)
Deposits and other current liabilities	-	-	-	-
Compensated absences	31,993	32,167	86,484	466,572
Claims and judgements	-	-	-	-
Net cash provided (used) by operating activities	\$ 526,140	\$ (494,183)	\$ (3,109,704)	\$ 5,845,231

(Continued)

Clark County, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for the fiscal year ended June 30, 2019) *(Continued)*

	Total	
	2020	2019
<b>Cash Flows From Operating Activities:</b>		
Cash received from customers	\$ 267,672,144	\$ 241,451,148
Cash paid for employees and benefits	(47,137,901)	(44,404,962)
Cash paid for services and supplies	(224,897,063)	(221,462,639)
Other operating receipts	13,680,991	12,553,364
Net cash provided (used) by operating activities	<u>9,318,171</u>	<u>(11,863,089)</u>
<b>Cash Flows From Noncapital Financing Activities:</b>		
Transfers from other funds	5,050,000	10,550,000
Transfers to other funds	-	(2,534,850)
Net cash provided (used) by noncapital financing activities	<u>5,050,000</u>	<u>8,015,150</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>		
Acquisition, construction, or improvement of capital assets	(5,741,161)	(3,116,514)
Proceeds from the sale of capital assets	8,659	-
Net cash provided (used) by capital and related financing activities	<u>(5,732,502)</u>	<u>(3,116,514)</u>
<b>Cash Flows From Investing Activities:</b>		
Interest income	13,775,469	11,934,462
Net cash provided (used) by investing activities	<u>13,775,469</u>	<u>11,934,462</u>
Net increase (decrease) in cash and cash equivalents	<u>22,411,138</u>	<u>4,970,009</u>
<b>Cash and Cash Equivalents:</b>		
Beginning of year	<u>313,744,932</u>	<u>308,774,923</u>
End of year	<u>\$ 336,156,070</u>	<u>\$ 313,744,932</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>		
Operating income (loss)	\$ 8,391,256	\$ (24,664,169)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	678,574	559,301
(Increase) decrease in:		
Accounts receivable	(1,014,856)	813,632
Due from other funds	5,190,815	(12,143,051)
Due from other governmental units	(41,779)	(1,634,776)
Inventory	(6,808)	106,111
Prepaid expense	2,477	(33,804)
Increase (decrease) in:		
Accounts payable	(1,118,312)	(1,454,964)
Accrued payroll and benefits	164,512	(23,933)
Due to other funds	(153,089)	226,818
Current portion of long-term liabilities	(6,754,828)	9,596,144
Deposits and other current liabilities	-	3,657
Compensated absences	688,129	631,996
Claims and judgements	3,292,080	16,153,949
Net cash provided (used) by operating activities	<u>\$ 9,318,171</u>	<u>\$ (11,863,089)</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, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

Self-Funded Group Insurance	Final Budget	2020 Actual	Variance	2019 Actual
Operating revenues				
Charges for services				
Insurance	\$ 112,662,592	\$ 107,090,761	\$ (5,571,831)	\$ 103,584,300
Other operating revenues	3,382,010	13,470,567	10,088,557	8,279,502
Total operating revenues	<u>116,044,602</u>	<u>120,561,328</u>	<u>4,516,726</u>	<u>111,863,802</u>
Operating expenses				
Services and supplies	116,010,850	113,463,478	(2,547,372)	116,993,480
Operating income (loss)	<u>33,752</u>	<u>7,097,850</u>	<u>7,064,098</u>	<u>(5,129,678)</u>
Nonoperating revenues (expenses)				
Interest income	490,577	3,266,383	2,775,806	3,269,795
Change in net position	<u>\$ 524,329</u>	<u>\$ 10,364,233</u>	<u>\$ 9,839,904</u>	<u>\$ (1,859,883)</u>

Clark County Worker's Compensation	Final Budget	2020 Actual	Variance	2019 Actual
Operating revenues				
Charges for services				
Insurance	\$ 14,639,760	\$ 14,979,825	\$ 340,065	\$ 14,184,567
Other operating revenues	213,982	2,850,882	2,636,900	2,012,124
Total operating revenues	<u>14,853,742</u>	<u>17,830,707</u>	<u>2,976,965</u>	<u>16,196,691</u>
Operating expenses				
Salaries and wages	497,200	415,746	(81,454)	456,696
Employee benefits	222,554	169,124	(53,430)	184,233
Services and supplies	22,895,045	16,539,065	(6,355,980)	31,908,210
Depreciation	42,616	45,070	2,454	42,615
Total operating expenses	<u>23,657,415</u>	<u>17,169,005</u>	<u>(6,488,410)</u>	<u>32,591,754</u>
Operating income (loss)	<u>(8,803,673)</u>	<u>661,702</u>	<u>9,465,375</u>	<u>(16,395,063)</u>
Nonoperating revenues (expenses)				
Interest income	337,448	2,174,025	1,836,577	2,263,108
Income (loss) before transfers	(8,466,225)	2,835,727	11,301,952	(14,131,955)
Transfers to other funds	(45,850)	-	45,850	(45,850)
Change in net position	<u>\$ (8,512,075)</u>	<u>\$ 2,835,727</u>	<u>\$ 11,347,802</u>	<u>\$ (14,177,805)</u>

Employee Benefits	Final Budget	2020 Actual	Variance	2019 Actual
Operating revenues				
Charges for services				
Insurance	\$ 1,185,000	\$ 778,811	\$ (406,189)	\$ 1,139,002
Operating expenses				
Salaries and wages	3,000,000	1,392,664	(1,607,336)	330,376
Employee benefits	100,000	139,673	39,673	22,871
Services and supplies	1,659,500	488,555	(1,170,945)	633,137
Total operating expenses	<u>4,759,500</u>	<u>2,020,892</u>	<u>(2,738,608)</u>	<u>986,384</u>
Operating income (loss)	<u>(3,574,500)</u>	<u>(1,242,081)</u>	<u>2,332,419</u>	<u>152,618</u>
Nonoperating revenues (expenses)				
Interest income	52,173	407,428	355,255	364,642
Income (loss) before transfers	(3,522,327)	(834,653)	2,687,674	517,260
Transfers from other funds	1,500,000	1,000,000	(500,000)	1,500,000
Change in net position	<u>\$ (2,022,327)</u>	<u>\$ 165,347</u>	<u>\$ 2,187,674</u>	<u>\$ 2,017,260</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, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

LVMPD Self-Funded Insurance	Final Budget	2020 Actual	Variance	2019 Actual
Operating revenues				
Charges for services				
Insurance	\$ 8,900,000	\$ 8,900,000	\$ -	\$ 9,342,676
Other operating revenues	250,000	464,110	214,110	432,845
Total operating revenues	<u>9,150,000</u>	<u>9,364,110</u>	<u>214,110</u>	<u>9,775,521</u>
Operating expenses				
Services and supplies	9,063,260	8,678,952	(384,308)	10,116,743
Operating income (loss)	<u>86,740</u>	<u>685,158</u>	<u>598,418</u>	<u>(341,222)</u>
Nonoperating revenues (expenses)				
Interest income	150,000	625,911	475,911	502,797
Change in net position	<u>\$ 236,740</u>	<u>\$ 1,311,069</u>	<u>\$ 1,074,329</u>	<u>\$ 161,575</u>

LVMPD Self-Funded Industrial Insurance	Final Budget	2020 Actual	Variance	2019 Actual
Operating revenues				
Charges for services				
Insurance	\$ 15,488,482	\$ 15,488,482	\$ -	\$ 16,554,812
Other operating revenues	500,000	617,443	117,443	582,696
Total operating revenues	<u>15,988,482</u>	<u>16,105,925</u>	<u>117,443</u>	<u>17,137,508</u>
Operating expenses				
Services and supplies	16,858,192	16,646,893	(211,299)	18,742,862
Operating income (loss)	<u>(869,710)</u>	<u>(540,968)</u>	<u>328,742</u>	<u>(1,605,354)</u>
Nonoperating revenues (expenses)				
Interest income	800,000	2,534,203	1,734,203	2,185,261
Change in net position	<u>\$ (69,710)</u>	<u>\$ 1,993,235</u>	<u>\$ 2,062,945</u>	<u>\$ 579,907</u>

CCDC Self-Funded Insurance	Final Budget	2020 Actual	Variance	2019 Actual
Operating revenues				
Charges for services				
Insurance	\$ 800,000	\$ 800,000	\$ -	\$ 1,950,000
Other operating revenues	-	1,841	1,841	-
Total operating revenues	<u>800,000</u>	<u>801,841</u>	<u>1,841</u>	<u>1,950,000</u>
Operating expenses				
Services and supplies	831,000	685,081	(145,919)	2,168,203
Operating income (loss)	<u>(31,000)</u>	<u>116,760</u>	<u>147,760</u>	<u>(218,203)</u>
Nonoperating revenues (expenses)				
Interest income	8,765	98,049	89,284	59,599
Change in net position	<u>\$ (22,235)</u>	<u>\$ 214,809</u>	<u>\$ 237,044</u>	<u>\$ (158,604)</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, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

CCDC Self-Funded Industrial Insurance	Final Budget	2020 Actual	Variance	2019 Actual
Operating revenues				
Charges for services				
Insurance	\$ 2,770,309	\$ 4,530,495	\$ 1,760,186	\$ 1,900,000
Other operating revenues	-	79,678	79,678	-
Total operating revenues	<u>2,770,309</u>	<u>4,610,173</u>	<u>1,839,864</u>	<u>1,900,000</u>
Operating expenses				
Services and supplies	2,946,300	2,802,165	(144,135)	6,203,384
Operating income (loss)	<u>(175,991)</u>	<u>1,808,008</u>	<u>1,983,999</u>	<u>(4,303,384)</u>
Nonoperating revenues (expenses)				
Interest income	98,711	466,772	368,061	430,269
Change in net position	<u>\$ (77,280)</u>	<u>\$ 2,274,780</u>	<u>\$ 2,352,060</u>	<u>\$ (3,873,115)</u>

County Liability Insurance	Final Budget	2020 Actual	Variance	2019 Actual
Operating revenues				
Charges for services				
Insurance	\$ 1,283,730	\$ 2,205,223	\$ 921,493	\$ 2,110,210
Other operating revenues	-	5,072	5,072	34,635
Total operating revenues	<u>1,283,730</u>	<u>2,210,295</u>	<u>926,565</u>	<u>2,144,845</u>
Operating expenses				
Salaries and wages	1,029,820	988,102	(41,718)	919,333
Employee benefits	463,469	465,311	1,842	400,098
Services and supplies	3,029,900	2,161,233	(868,667)	975,030
Total operating expenses	<u>4,523,189</u>	<u>3,614,646</u>	<u>(908,543)</u>	<u>2,294,461</u>
Operating income (loss)	<u>(3,239,459)</u>	<u>(1,404,351)</u>	<u>1,835,108</u>	<u>(149,616)</u>
Nonoperating revenues (expenses)				
Interest income	90,950	598,513	507,563	640,104
Income (loss) before transfers	<u>(3,148,509)</u>	<u>(805,838)</u>	<u>2,342,671</u>	<u>490,488</u>
Transfers to other funds	<u>(91,700)</u>	<u>-</u>	<u>91,700</u>	<u>(85,150)</u>
Change in net position	<u>\$ (3,240,209)</u>	<u>\$ (805,838)</u>	<u>\$ 2,434,371</u>	<u>\$ 405,338</u>

County Liability Insurance Pool	Final Budget	2020 Actual	Variance	2019 Actual
Operating revenues				
Charges for services				
Insurance	\$ 4,185,870	\$ 6,323,395	\$ 2,137,525	\$ 5,913,145
Other operating revenues	-	36,927	36,927	291,287
Total operating revenues	<u>4,185,870</u>	<u>6,360,322</u>	<u>2,174,452</u>	<u>6,204,432</u>
Operating expenses				
Services and supplies	9,195,000	7,727,798	(1,467,202)	4,964,046
Operating income (loss)	<u>(5,009,130)</u>	<u>(1,367,476)</u>	<u>3,641,654</u>	<u>1,240,386</u>
Nonoperating revenues (expenses)				
Interest income	76,805	637,975	561,170	624,648
Change in net position	<u>\$ (4,932,325)</u>	<u>\$ (729,501)</u>	<u>\$ 4,202,824</u>	<u>\$ 1,865,034</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, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

Clark County Investment Pool	Final Budget	2020 Actual	Variance	2019 Actual
Operating revenues				
Charges for services				
Other	\$ 2,520,000	\$ 2,128,166	\$ (391,834)	\$ 1,946,569
Operating expenses				
Salaries and wages	757,404	694,098	(63,306)	559,610
Employee benefits	354,676	310,455	(44,221)	262,331
Services and supplies	1,764,488	1,156,505	(607,983)	1,137,335
Total operating expenses	2,876,568	2,161,058	(715,510)	1,959,276
Operating income (loss)	(356,568)	(32,892)	323,676	(12,707)
Nonoperating revenues (expenses)				
Interest income	10,000	74,819	64,819	66,312
Income (loss) before transfers	(346,568)	41,927	388,495	53,605
Transfers from other funds	1,000,000	-	(1,000,000)	-
Transfers to other funds	(1,072,050)	-	1,072,050	(52,400)
Change in net position	\$ (418,618)	\$ 41,927	\$ 460,545	\$ 1,205

Regional Justice Center Maintenance and Operations	Final Budget	2020 Actual	Variance	2019 Actual
Operating revenues				
Charges for services				
Parking fees	\$ 200,000	\$ 138,839	\$ (61,161)	\$ 155,596
Other	9,600,000	9,586,433	(13,567)	9,200,000
Other operating revenues	1,640,000	1,237,165	(402,835)	1,863,063
Total operating revenues	11,440,000	10,962,437	(477,563)	11,218,659
Operating expenses				
Salaries and wages	3,980,425	3,842,700	(137,725)	3,740,245
Employee benefits	2,140,906	1,734,882	(406,024)	1,679,795
Services and supplies	5,867,337	5,031,085	(836,252)	4,922,299
Depreciation	51,340	140,363	89,023	61,277
Total operating expenses	12,040,008	10,749,030	(1,290,978)	10,403,616
Operating income (loss)	(600,008)	213,407	813,415	815,043
Nonoperating revenues (expenses)				
Interest income	44,551	106,561	62,010	138,068
Income (loss) before transfers	(555,457)	319,968	875,425	953,111
Transfers to other funds	(445,400)	-	445,400	(425,750)
Change in net position	\$ (1,000,857)	\$ 319,968	\$ 1,320,825	\$ 527,361

Automotive and Central Services	Final Budget	2020 Actual	Variance	2019 Actual
Operating revenues				
Charges for services				
Other	\$ 14,400,000	\$ 13,778,394	\$ (621,606)	\$ 15,491,707
Other operating revenues	2,500	91,142	88,642	20,824
Total operating revenues	14,402,500	13,869,536	(532,964)	15,512,531
Operating expenses				
Salaries and wages	3,879,575	3,653,455	(226,120)	3,708,028
Employee benefits	1,688,911	1,602,066	(86,845)	1,620,983
Services and supplies	13,458,517	8,786,750	(4,671,767)	10,099,732
Depreciation	288,520	269,378	(19,142)	362,985
Total operating expenses	19,315,523	14,311,649	(5,003,874)	15,791,728
Operating income (loss)	(4,913,023)	(442,113)	4,470,910	(279,197)
Nonoperating revenues (expenses)				
Interest income	74,375	483,359	408,984	515,851
Gain (loss) on sale or disposition of property and equipment	-	8,659	8,659	-
Total nonoperating revenues (expenses)	74,375	492,018	417,643	515,851
Income (loss) before transfers	(4,838,648)	49,905	4,888,553	236,654
Transfers to other funds	(347,150)	-	347,150	(334,050)
Change in net position	\$ (5,185,798)	\$ 49,905	\$ 5,235,703	\$ (97,396)

Clark County  
Internal Service Funds  
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

Construction Management	Final Budget	2020 Actual	Variance	2019 Actual
Operating revenues				
Charges for services				
Other	\$ 4,000,000	\$ 3,997,623	\$ (2,377)	\$ 4,574,095
Other operating revenues	-	77	77	67,887
Total operating revenues	<u>4,000,000</u>	<u>3,997,700</u>	<u>(2,300)</u>	<u>4,641,982</u>
Operating expenses				
Salaries and wages	4,077,157	3,821,650	(255,507)	3,439,484
Employee benefits	1,733,998	1,534,708	(199,290)	1,309,734
Services and supplies	1,929,159	1,493,416	(435,743)	1,141,305
Depreciation	4,731	8,899	4,168	11,352
Total operating expenses	<u>7,745,045</u>	<u>6,858,673</u>	<u>(886,372)</u>	<u>5,901,875</u>
Operating income (loss)	<u>(3,745,045)</u>	<u>(2,860,973)</u>	<u>884,072</u>	<u>(1,259,893)</u>
Nonoperating revenues (expenses)				
Interest income	20,038	253,517	233,479	184,306
Income (loss) before transfers	(3,725,007)	(2,607,456)	1,117,551	(1,075,587)
Transfers from other funds	4,050,000	4,050,000	-	4,050,000
Transfers to other funds	(314,400)	-	314,400	(288,200)
Change in net position	<u>\$ 10,593</u>	<u>\$ 1,442,544</u>	<u>\$ 1,431,951</u>	<u>\$ 2,686,213</u>

Enterprise Resource Planning	Final Budget	2020 Actual	Variance	2019 Actual
Operating revenues				
Charges for services				
Other	\$ 71,542,048	\$ 70,798,461	\$ (743,587)	\$ 64,890,287
Other operating revenues	387,000	431,950	44,950	419,431
Total operating revenues	<u>71,929,048</u>	<u>71,230,411</u>	<u>(698,637)</u>	<u>65,309,718</u>
Operating expenses				
Salaries and wages	20,793,023	18,842,344	(1,950,679)	18,698,599
Employee benefits	8,843,947	7,621,227	(1,222,720)	7,274,772
Services and supplies	47,506,902	38,852,751	(8,654,151)	36,433,174
Depreciation	588,754	214,864	(373,890)	81,072
Total operating expenses	<u>77,732,626</u>	<u>65,531,186</u>	<u>(12,201,440)</u>	<u>62,487,617</u>
Operating income (loss)	<u>(5,803,578)</u>	<u>5,699,225</u>	<u>11,502,803</u>	<u>2,822,101</u>
Nonoperating revenues (expenses)				
Interest income	216,673	1,523,149	1,306,476	1,411,519
Gain (loss) on sale or disposition of property and equipment	-	(42,214)	(42,214)	(8,233)
Total nonoperating revenues (expenses)	<u>216,673</u>	<u>1,480,935</u>	<u>1,264,262</u>	<u>1,403,286</u>
Income (loss) before transfers	(5,586,905)	7,180,160	12,767,065	4,225,387
Transfers from other funds	-	-	-	5,000,000
Transfers to other funds	(1,499,950)	-	1,499,950	(1,303,450)
Change in net position	<u>\$ (7,086,855)</u>	<u>\$ 7,180,160</u>	<u>\$ 14,267,015</u>	<u>\$ 7,921,937</u>

Clark County  
Internal Service Funds  
Schedule of Cash Flows - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

Self-Funded Group Insurance	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities				
Cash received from customers	\$ 112,662,592	\$ 103,449,281	\$ (9,213,311)	\$ 104,160,338
Cash paid for services and supplies	(116,010,850)	(113,131,211)	2,879,639	(114,277,015)
Other operating receipts	3,382,010	9,445,567	6,063,557	8,279,502
Net cash provided (used) by operating activities	33,752	(236,363)	(270,115)	(1,837,175)
Cash flows from investing activities				
Interest income	490,577	3,412,491	2,921,914	3,086,269
Net increase (decrease) in cash and cash equivalents	524,329	3,176,128	2,651,799	1,249,094
Cash and cash equivalents				
Beginning of year	80,872,448	78,751,472	(2,120,976)	77,502,378
End of year	\$ 81,396,777	\$ 81,927,600	\$ 530,823	\$ 78,751,472

Clark County Worker's Compensation	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities				
Cash received from customers	\$ 14,639,760	\$ 15,006,152	\$ 366,392	\$14,055,394
Cash paid for employees and benefits	(719,754)	(594,231)	125,523	(645,605)
Cash paid for services and supplies	(22,895,045)	(16,863,784)	6,031,261	(16,698,676)
Other operating receipts	213,982	1,148,092	934,110	693,855
Net cash provided (used) by operating activities	(8,761,057)	(1,303,771)	7,457,286	(2,595,032)
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	(27,000)	(24,550)	2,450	-
Cash flows from noncapital financing activities				
Transfers to other funds	(45,850)	-	45,850	(45,850)
Cash flows from investing activities				
Interest income	337,448	2,278,464	1,941,016	2,141,808
Net increase (decrease) in cash and cash equivalents	(8,496,459)	950,143	9,446,602	(499,074)
Cash and cash equivalents				
Beginning of year	51,085,433	53,944,641	2,859,208	54,443,715
End of year	\$ 42,588,974	\$ 54,894,784	\$ 12,305,810	\$ 53,944,641

Employee Benefits	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities				
Cash received from customers	\$ 1,185,000	\$ 824,472	\$ (360,528)	\$1,137,540
Cash paid for employees and benefits	(3,100,000)	(1,532,337)	1,567,663	(353,275)
Cash paid for services and supplies	(1,659,500)	(492,799)	1,166,701	(607,973)
Net cash provided (used) by operating activities	(3,574,500)	(1,200,664)	2,373,836	176,292
Cash flows from noncapital financing activities				
Transfers from other funds	1,500,000	1,000,000	(500,000)	1,500,000
Cash flows from investing activities				
Interest income	52,173	427,219	375,046	334,591
Net increase (decrease) in cash and cash equivalents	(2,022,327)	226,555	2,248,882	2,010,883
Cash and cash equivalents				
Beginning of year	10,021,912	10,305,015	283,103	8,294,132
End of year	\$ 7,999,585	\$ 10,531,570	\$ 2,531,985	\$ 10,305,015

Clark County  
Internal Service Funds  
Schedule of Cash Flows - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

LVMPD Self-Funded Insurance	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities				
Cash received from customers	\$ 8,900,000	\$ 11,842,676	\$ 2,942,676	\$ 6,367,069
Cash paid for services and supplies	(9,063,260)	(8,651,378)	411,882	(9,385,084)
Other operating receipts	250,000	564,984	314,984	335,215
Net cash provided (used) by operating activities	86,740	3,756,282	3,669,542	(2,682,800)
Cash flows from investing activities				
Interest income	150,000	631,863	481,863	485,443
Net increase (decrease) in cash and cash equivalents	236,740	4,388,145	4,151,405	(2,197,357)
Cash and cash equivalents				
Beginning of year	10,742,529	10,773,869	31,340	12,971,226
End of year	\$ 10,979,269	\$ 15,162,014	\$ 4,182,745	\$ 10,773,869

LVMPD Self-Funded Industrial Insurance	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities				
Cash received from customers	\$ 15,488,482	\$ 21,637,727	\$ 6,149,245	\$ 10,422,480
Cash paid for services and supplies	(16,858,192)	(16,605,551)	252,641	(15,741,430)
Other operating receipts	500,000	337,552	(162,448)	582,696
Net cash provided (used) by operating activities	(869,710)	5,369,728	6,239,438	(4,736,254)
Cash flows from investing activities				
Interest income	800,000	2,593,120	1,793,120	2,078,020
Net increase (decrease) in cash and cash equivalents	(69,710)	7,962,848	8,032,558	(2,658,234)
Cash and cash equivalents				
Beginning of year	53,505,868	54,961,371	1,455,503	57,619,605
End of year	\$ 53,436,158	\$ 62,924,219	\$ 9,488,061	\$ 54,961,371

CCDC Self-Funded Insurance	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities				
Cash received from customers	\$ 800,000	\$ 800,000	\$ -	\$ 1,950,000
Cash paid for services and supplies	(831,000)	(653,337)	177,663	(957,029)
Other operating receipts	-	1,841	1,841	-
Net cash used by operating activities	(31,000)	148,504	179,504	992,971
Cash flows from investing activities				
Interest income	8,765	101,914	93,149	50,771
Net increase (decrease) in cash and cash equivalents	(22,235)	250,418	272,653	1,043,742
Cash and cash equivalents				
Beginning of year	1,351,916	2,378,128	1,026,212	1,334,386
End of year	\$ 1,329,681	\$ 2,628,546	\$ 1,298,865	\$ 2,378,128

Clark County  
Internal Service Funds  
Schedule of Cash Flows - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

CCDC Self-Funded Industrial Insurance	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities				
Cash received from customers	\$ 2,770,309	\$ 4,982,333	\$ 2,212,024	\$ 1,448,162
Cash paid for services and supplies	(2,946,300)	(2,813,469)	132,831	(3,500,216)
Other operating receipts	-	32,975	32,975	26,470
Net cash provided (used) by operating activities	<u>(175,991)</u>	<u>2,201,839</u>	<u>2,377,830</u>	<u>(2,025,584)</u>
Cash flows from investing activities				
Interest income	98,711	476,435	377,724	413,685
Net increase (decrease) in cash and cash equivalents	(77,280)	2,678,274	2,755,554	(1,611,899)
Cash and cash equivalents				
Beginning of year	9,975,563	9,587,460	(388,103)	11,199,359
End of year	<u>\$ 9,898,283</u>	<u>\$ 12,265,734</u>	<u>\$ 2,367,451</u>	<u>\$ 9,587,460</u>

County Liability Insurance	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities				
Cash received from customers	\$ 1,283,730	\$ 2,205,223	\$ 921,493	\$2,110,210
Cash paid for employees and benefits	(1,493,289)	(1,434,552)	58,737	(1,285,987)
Cash paid for services and supplies	(3,029,900)	(2,081,180)	948,720	(957,150)
Other operating receipts	-	5,072	5,072	3,635
Net cash provided (used) by operating activities	<u>(3,239,459)</u>	<u>(1,305,437)</u>	<u>1,934,022</u>	<u>(129,292)</u>
Cash flows from noncapital financing activities				
Transfers to other funds	(91,700)	-	91,700	(85,150)
Cash flows from investing activities				
Interest income	90,950	632,634	541,684	602,650
Net increase (decrease) in cash and cash equivalents	(3,240,209)	(672,803)	2,567,406	388,208
Cash and cash equivalents				
Beginning of year	15,164,512	15,879,603	715,091	15,491,395
End of year	<u>\$ 11,924,303</u>	<u>\$ 15,206,800</u>	<u>\$ 3,282,497</u>	<u>\$ 15,879,603</u>

County Liability Insurance Pool	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities				
Cash received from customers	\$ 4,185,870	\$ 6,323,898	\$ 2,138,028	\$ 5,912,642
Cash paid for services and supplies	(9,195,000)	(7,269,677)	1,925,323	(4,931,669)
Other operating receipts	-	36,927	36,927	167,287
Net cash provided (used) by operating activities	<u>(5,009,130)</u>	<u>(908,852)</u>	<u>4,100,278</u>	<u>1,148,260</u>
Cash flows from investing activities				
Interest income	76,805	673,817	597,012	579,088
Net increase (decrease) in cash and cash equivalents	(4,932,325)	(235,035)	4,697,290	1,727,348
Cash and cash equivalents				
Beginning of year	15,801,986	17,517,865	1,715,879	15,790,517
End of year	<u>\$ 10,869,661</u>	<u>\$ 17,282,830</u>	<u>\$ 6,413,169</u>	<u>\$ 17,517,865</u>

Clark County  
Internal Service Funds  
Schedule of Cash Flows - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

County Investment Pool	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities				
Cash received from customers	\$ 2,520,000	\$ 2,128,166	\$ (391,834)	\$1,946,569
Cash paid for employees and benefits	(1,112,080)	(1,004,953)	107,127	(879,350)
Cash paid for services and supplies	(1,764,488)	(1,093,792)	670,696	(1,095,575)
Net cash provided (used) by operating activities	(356,568)	29,421	385,989	(28,356)
Cash flows from noncapital financing activities				
Transfers from other funds	1,000,000	-	(1,000,000)	-
Transfers to other funds	(1,072,050)	-	1,072,050	(52,400)
Net cash provided (used) by noncapital financing activities	(72,050)	-	72,050	(52,400)
Cash flows from investing activities				
Interest income	10,000	77,763	67,763	62,581
Net increase (decrease) in cash and cash equivalents	(418,618)	107,184	525,802	(18,175)
Cash and cash equivalents				
Beginning of year	1,418,618	1,673,366	254,748	1,691,541
End of year	\$ 1,000,000	\$ 1,780,550	\$ 780,550	\$ 1,673,366

Regional Justice Center Maintenance and Operations	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities				
Cash received from customers	\$ 9,800,000	\$ 9,622,672	\$ (177,328)	\$7,069,983
Cash paid for employees and benefits	(6,121,331)	(5,583,133)	538,198	(5,386,294)
Cash paid for services and supplies	(5,867,337)	(5,098,211)	769,126	(4,881,138)
Other operating receipts	1,640,000	1,584,812	(55,188)	1,956,562
Net cash provided (used) by operating activities	(548,668)	526,140	1,074,808	(1,240,887)
Cash flows from noncapital financing activities				
Transfers to other funds	(445,400)	-	445,400	(425,750)
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	(531,756)	(464,509)	67,247	(15,347)
Cash flows from investing activities				
Interest income	44,551	111,335	66,784	136,966
Net increase (decrease) in cash and cash equivalents	(1,481,273)	172,966	1,654,239	(1,545,018)
Cash and cash equivalents				
Beginning of year	4,645,217	2,695,756	(1,949,461)	4,240,774
End of year	\$ 3,163,944	\$ 2,868,722	\$ (295,222)	\$ 2,695,756

Automotive and Central Services	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities				
Cash received from customers	\$ 14,400,000	\$ 13,938,969	\$ (461,031)	\$15,489,164
Cash paid for employees and benefits	(5,568,486)	(5,329,333)	239,153	(5,411,662)
Cash paid for services and supplies	(13,458,517)	(9,194,961)	4,263,556	(9,996,541)
Other operating receipts	2,500	91,142	88,642	20,824
Net cash provided (used) by operating activities	(4,624,503)	(494,183)	4,130,320	101,785
Cash flows from noncapital financing activities				
Transfers to other funds	(347,150)	-	347,150	(334,050)
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	(3,570,537)	(338,088)	3,232,449	(31,429)
Proceeds from the sale of capital assets	-	8,659	8,659	-
Net cash used by capital and related financing activities	(3,570,537)	(329,429)	3,241,108	(31,429)
Cash flows from investing activities				
Interest income	74,375	510,250	435,875	485,729
Net increase (decrease) in cash and cash equivalents	(8,467,815)	(313,362)	8,154,453	222,035
Cash and cash equivalents				
Beginning of year	12,780,105	12,900,223	120,118	12,678,188
End of year	\$ 4,312,290	\$ 12,586,861	\$ 8,274,571	\$ 12,900,223

Clark County  
Internal Service Funds  
Schedule of Cash Flows - Budget and Actual  
For the Fiscal Year Ended June 30, 2020  
(With comparative actual for the fiscal year ended June 30, 2019)

Construction Management	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities				
Cash received from customers	\$ 4,000,000	\$ 3,719,548	\$ (280,452)	\$4,709,068
Cash paid for employees and benefits	(5,811,155)	(5,249,222)	561,933	(4,625,391)
Cash paid for services and supplies	(1,929,159)	(1,580,107)	349,052	(1,116,249)
Other operating receipts	-	77	77	67,887
Net cash provided (used) by operating activities	<u>(3,740,314)</u>	<u>(3,109,704)</u>	<u>630,610</u>	<u>(964,685)</u>
Cash flows from noncapital financing activities				
Transfers from other funds	4,050,000	4,050,000	-	4,050,000
Transfers to other funds	<u>(314,400)</u>	<u>-</u>	<u>314,400</u>	<u>(288,200)</u>
Net cash provided by noncapital financing activities	<u>3,735,600</u>	<u>4,050,000</u>	<u>314,400</u>	<u>3,761,800</u>
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	<u>-</u>	<u>(20,841)</u>	<u>(20,841)</u>	<u>-</u>
Cash flows from investing activities				
Interest income	<u>20,038</u>	<u>263,019</u>	<u>242,981</u>	<u>159,036</u>
Net increase (decrease) in cash and cash equivalents	<u>15,324</u>	<u>1,182,474</u>	<u>1,167,150</u>	<u>2,956,151</u>
Cash and cash equivalents				
Beginning of year	<u>6,513,579</u>	<u>6,852,982</u>	<u>339,403</u>	<u>3,896,831</u>
End of year	<u>\$ 6,528,903</u>	<u>\$ 8,035,456</u>	<u>\$ 1,506,553</u>	<u>\$ 6,852,982</u>

  

Enterprise Resource Planning	Final Budget	2020 Actual	Variance	2019 Actual
Cash flows from operating activities				
Cash received from customers	\$ 71,542,048	\$ 71,191,027	\$ (351,021)	\$64,672,529
Cash paid for employees and benefits	(29,636,970)	(26,410,140)	3,226,830	(25,817,398)
Cash paid for services and supplies	(47,506,902)	(39,367,606)	8,139,296	(37,316,894)
Other operating receipts	<u>387,000</u>	<u>431,950</u>	<u>44,950</u>	<u>419,431</u>
Net cash provided (used) by operating activities	<u>(5,214,824)</u>	<u>5,845,231</u>	<u>11,060,055</u>	<u>1,957,668</u>
Cash flows from noncapital financing activities				
Transfers from other funds	-	-	(25,657,787)	5,000,000
Transfers to other funds	<u>(1,499,950)</u>	<u>-</u>	<u>1,499,950</u>	<u>(1,303,450)</u>
Net cash provided by noncapital financing activities	<u>(1,499,950)</u>	<u>-</u>	<u>(24,157,837)</u>	<u>3,696,550</u>
Cash flows from capital and related financing activities				
Acquisition, construction, or improvement of capital assets	<u>(8,608,496)</u>	<u>(4,893,173)</u>	<u>(4,893,173)</u>	<u>(3,069,738)</u>
Cash flows from investing activities				
Interest income	<u>216,673</u>	<u>1,585,145</u>	<u>1,368,472</u>	<u>1,317,825</u>
Net increase (decrease) in cash and cash equivalents	<u>(15,106,597)</u>	<u>2,537,203</u>	<u>(16,622,483)</u>	<u>3,902,305</u>
Cash and cash equivalents				
Beginning of year	<u>30,700,569</u>	<u>35,523,181</u>	<u>4,822,612</u>	<u>31,620,876</u>
End of year	<u>\$ 15,593,972</u>	<u>\$ 38,060,384</u>	<u>\$ (11,799,871)</u>	<u>\$ 35,523,181</u>