

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

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Nonmajor Capital Projects Funds:

Parks Capital Projects Fund

Resources are derived from residential construction taxes, grants, financing proceeds and related investment earnings, which are legally restricted to the improvement, expansion and acquisition of new and existing parks139

Capital Improvements Fund

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**WASHOE COUNTY
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009**

	Parks Capital Projects Fund	Capital Improvements Fund	Capital Facilities Tax Fund	Infrastructure Fund
Assets				
Cash and investments	\$ 19,641,819	\$ 18,456,183	\$ 6,803,290	\$ 5,598,911
Restricted cash and investments	10,229,226	-	15,844,769	-
Accounts receivable	-	535,647	-	-
Property taxes receivable	-	-	187,793	-
Interest receivable	144,029	78,830	100,261	30,557
Due from other governments	3,922,071	766,592	-	-
Deposits	3,994	200,000	-	-
Total Assets	\$ 33,941,139	\$ 20,037,252	\$ 22,936,113	\$ 5,629,468
Liabilities				
Accounts payable	\$ -	\$ -	\$ 675	\$ -
Contracts/retention payable	312,650	756,597	-	2,556,217
Due to other governments	-	-	95,226	-
Deferred revenue	3,922,071	766,592	149,420	-
Total Liabilities	4,234,721	1,523,189	245,321	2,556,217
Fund Balances				
Reserved for projects	15,968,290	240,126	15,844,769	296,348
Unreserved:				
Designated/encumbrances	-	684,412	1,195,578	559,578
Designated/future years expenditures	13,738,128	17,589,525	5,650,445	2,217,325
Undesignated	-	-	-	-
Total Fund Balances	29,706,418	18,514,063	22,690,792	3,073,251
Total Liabilities/Fund Balances	\$ 33,941,139	\$ 20,037,252	\$ 22,936,113	\$ 5,629,468

Stormwater Impact Fee Fund	TMFPD Construction Fund	Total
\$ 256,026	\$ 4,432,837	\$ 55,189,066
-	-	26,073,995
-	-	535,647
-	-	187,793
9,658	19,893	383,228
-	-	4,688,663
-	105,809	309,803
<u>\$ 265,684</u>	<u>\$ 4,558,539</u>	<u>\$ 87,368,195</u>
\$ 233,291	\$ 27,517	\$ 261,483
-	-	3,625,464
-	3,594	98,820
-	-	4,838,083
<u>233,291</u>	<u>31,111</u>	<u>8,823,850</u>
-	-	32,349,533
-	609,533	3,049,101
32,393	3,710,055	42,937,871
-	207,840	207,840
<u>32,393</u>	<u>4,527,428</u>	<u>78,544,345</u>
<u>\$ 265,684</u>	<u>\$ 4,558,539</u>	<u>\$ 87,368,195</u>

WASHOE COUNTY
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2009

	Parks Capital Projects Fund	Capital Improvements Fund	Capital Facilities Tax Fund	Infrastructure Fund
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ 7,398,060	\$ -
Residential construction tax	96,720	-	-	-
Special assessments	-	479,374	-	-
Licenses and permits	-	2,355,705	-	-
Intergovernmental	5,108,799	1,200,946	-	-
Charges for services	-	-	-	-
Miscellaneous	2,006,427	901,791	991,390	2,263,038
Total Revenues	7,211,946	4,937,816	8,389,450	2,263,038
Expenditures				
Intergovernmental	-	-	2,666,733	-
Capital Outlay:				
General government function	-	905,194	133,789	-
Judicial function	-	2,154,602	318,165	-
Public safety function	-	1,118,505	-	9,017,479
Public works function	-	3,479,931	-	-
Health and sanitation function	-	856,195	-	-
Welfare function	-	2,091	-	-
Culture and recreation function	8,441,775	618,167	-	-
Debt Service:				
Debt service fees and other fiscal charges	3,000	59,760	1,500	-
Total Expenditures	8,444,775	9,194,445	3,120,187	9,017,479
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,232,829)	(4,256,629)	5,269,263	(6,754,441)
Other Financing Sources (Uses)				
Debt issued	-	999,268	-	-
Transfers in	-	309,000	-	-
Transfers out	(11,530,412)	(91,461)	(4,054,679)	-
Total Other Financing Sources (Uses)	(11,530,412)	1,216,807	(4,054,679)	-
Net Change in Fund Balances	(12,763,241)	(3,039,822)	1,214,584	(6,754,441)
Fund Balances, July 1, As Restated	42,469,659	21,553,885	21,476,208	9,827,692
Fund Balances, June 30	\$ 29,706,418	\$ 18,514,063	\$ 22,690,792	\$ 3,073,251

	Stormwater Impact Fee Fund	TMFPD Construction Fund	Total
\$	-	-	\$ 7,398,060
	-	-	96,720
	-	-	479,374
	-	-	2,355,705
	-	-	6,309,745
	5,307	-	5,307
	122,361	145,826	6,430,833
	127,668	145,826	23,075,744
	-	-	2,666,733
	-	-	1,038,983
	-	-	2,472,767
	-	1,984,300	12,120,284
	-	-	3,479,931
	2,604,819	-	3,461,014
	-	-	2,091
	-	-	9,059,942
	-	-	64,260
	2,604,819	1,984,300	34,366,005
	(2,477,151)	(1,838,474)	(11,290,261)
	-	-	999,268
	-	2,500,000	2,809,000
	-	-	(15,676,552)
	-	2,500,000	(11,868,284)
	(2,477,151)	661,526	(23,158,545)
	2,509,544	3,865,902	101,702,890
\$	32,393	\$ 4,527,428	\$ 78,544,345

**WASHOE COUNTY
PARKS CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	2009			2008
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Residential construction tax	\$ 103,400	\$ 96,720	\$ (6,680)	\$ 228,782
Intergovernmental Revenues:				
Federal grants	11,852,931	2,687	(11,850,244)	-
State grants	6,746,476	4,965,024	(1,781,452)	277,727
Other	-	141,088	141,088	-
Miscellaneous:				
Investment earnings	946,815	1,248,226	301,411	1,681,802
Net increase (decrease) in the fair value of investments	57,300	685,611	628,311	738,182
Contributions and donations	5,050	5,050	-	243,128
Other	-	67,540	67,540	2,059
Total Revenues	19,711,972	7,211,946	(12,500,026)	3,171,680
Expenditures				
Capital Outlay:				
Culture and Recreation Function:				
District One	2,122,245	6,836	2,115,409	6,994
District Two	2,289,326	87,732	2,201,594	1,896,858
District Three	244,604	142,150	102,454	8,112
District Four	993,174	152,989	840,185	141,648
Special projects	11,573,804	1,351,592	10,222,212	221,228
Bond projects	29,621,592	6,700,476	22,921,116	852,717
Total Capital Outlay	46,844,745	8,441,775	38,402,970	3,127,557
Debt Service:				
Service fees	3,000	3,000	-	3,000
Total Expenditures	46,847,745	8,444,775	38,402,970	3,130,557
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,135,773)	(1,232,829)	25,902,944	41,123
Other Financing Sources (Uses)				
Transfers:				
Debt Service Fund	(11,550,000)	(11,530,412)	19,588	-
General Fund	-	-	-	102,180
Total Other Financing Sources (Uses)	(11,550,000)	(11,530,412)	19,588	102,180
Net Change in Fund Balances	(38,685,773)	(12,763,241)	25,922,532	143,303
Fund Balances, July 1	42,512,883	42,469,659	(43,224)	42,326,356
Fund Balances, June 30	\$ 3,827,110	\$ 29,706,418	\$ 25,879,308	\$ 42,469,659

**WASHOE COUNTY
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	2009			2008
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Special assessments	\$ -	\$ 479,374	\$ 479,374	\$ -
Licenses and permits	1,701,000	2,355,705	654,705	2,111,597
Intergovernmental Revenues:				
Federal grants	4,503,761	752,706	(3,751,055)	863,341
State grants	4,583,820	312,631	(4,271,189)	193,825
Local contributions	-	135,609	135,609	64,133
Miscellaneous:				
Investment earnings	542,800	597,924	55,124	1,043,540
Net increase (decrease) in the fair value of investments	-	296,665	296,665	549,874
Contributions and donations	-	-	-	908,500
Other	-	7,202	7,202	100,000
Total Revenues	11,331,381	4,937,816	(6,393,565)	5,834,810
Expenditures				
Capital Outlay:				
General Government Function:				
Tax collection system	1,109,388	766,790	342,598	80,704
Tenant improvements	550,000	110,073	439,927	-
Other	592,870	28,331	564,539	1,583,214
Total General Government Function	2,252,258	905,194	1,347,064	1,663,918
Judicial Function:				
SART/CARES Building	304,800	304,800	-	1,155,582
District Court remodel	1,455,571	1,410,092	45,479	278,075
Other	705,274	439,710	265,564	2,376,968
Total Judicial Function	2,465,645	2,154,602	311,043	3,810,625
Public Safety Function:				
Detention Center improvements	2,394,460	675,325	1,719,135	9,695,265
Other	3,542,924	443,180	3,099,744	995,199
Total Public Safety Function	5,937,384	1,118,505	4,818,879	10,690,464
Public Works Function:				
Underground utilities	9,884,347	1,798,406	8,085,941	349,727
Water quality improvements	6,296,166	1,418,305	4,877,861	334,155
SAD32 Spanish Springs road	7,500,000	-	7,500,000	-
Other	4,844,583	263,220	4,581,363	999,358
Total Public Works Function	28,525,096	3,479,931	25,045,165	1,683,240
Health and Sanitation Function:				
SAD39 Lightning W water	1,005,500	855,880	149,620	564,502
SAD34 Riverdale water	2,000,000	-	2,000,000	-
Other	101,252	315	100,937	19,388
Total Health and Sanitation Function	3,106,752	856,195	2,250,557	583,890

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**WASHOE COUNTY
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	2009			2008
	Budget	Actual	Variance	Actual
Welfare Function:				
South Center office building	\$ 200,000	\$ 1,015	\$ 198,985	\$ 105,976
Other	2,418	1,076	1,342	59,169
Total Welfare Function	202,418	2,091	200,327	165,145
Culture and Recreation Function:				
Park and recreation improvements	818,537	416,262	402,275	433,017
Library projects	204,939	201,905	3,034	145,301
Total Culture and Recreation Function	1,023,476	618,167	405,309	578,318
Total Capital Outlay	43,513,029	9,134,685	34,378,344	19,175,600
Debt Service:				
Debt service fees	-	1,500	(1,500)	3,000
Bond issuance costs	64,500	58,260	6,240	-
Total Debt Service	64,500	59,760	4,740	3,000
Total Expenditures	43,577,529	9,194,445	34,383,084	19,178,600
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,246,148)	(4,256,629)	27,989,519	(13,343,790)
Other Financing Sources (Uses)				
Special assessment bonds issued	10,570,000	999,268	(9,570,732)	-
Transfers:				
General Fund	309,000	309,000	-	734,360
Other Restricted Fund	-	-	-	120,000
Special Assessment Debt Service Fund	-	-	-	(22,906)
Child Protective Services Fund	(91,461)	(91,461)	-	-
Total Other Financing Sources (Uses)	10,787,539	1,216,807	(9,570,732)	831,454
Net Change in Fund Balances	(21,458,609)	(3,039,822)	18,418,787	(12,512,336)
Fund Balances, July 1, As Restated	21,842,132	21,553,885	(288,247)	34,066,221
Fund Balances, June 30	\$ 383,523	\$ 18,514,063	\$ 18,130,540	\$ 21,553,885

**WASHOE COUNTY
CAPITAL FACILITIES TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	<u>2009</u>			<u>2008</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Revenues				
Taxes:				
Ad valorem	\$ 7,433,607	\$ 7,398,060	\$ (35,547)	\$ 6,983,449
Miscellaneous:				
Investment earnings	650,000	642,444	(7,556)	763,762
Net increase (decrease) in the fair value of investments	-	348,946	348,946	296,400
Total Revenues	8,083,607	8,389,450	305,843	8,043,611
Expenditures				
Intergovernmental:				
State of Nevada apportionment	892,033	884,645	7,388	-
Reno/Sparks apportionment	1,796,970	1,782,088	14,882	1,916,608
Total Intergovernmental	2,689,003	2,666,733	22,270	1,916,608
Capital Outlay:				
General Government Function:				
Facilities improvements	136,867	133,789	3,078	613,188
Judicial Function:				
Court facilities	32,726,588	318,165	32,408,423	333,855
Total Capital Outlay	32,863,455	451,954	32,411,501	947,043
Debt Service:				
Service Fees	302,883	1,500	301,383	1,500
Total Expenditures	35,855,341	3,120,187	32,735,154	2,865,151
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,771,734)	5,269,263	33,040,997	5,178,460
Other Financing Sources (Uses)				
Sparks Justice Court bonds issued	10,000,000	-	(10,000,000)	-
Transfers:				
Debt Service Fund	(4,057,457)	(4,054,679)	2,778	(4,057,411)
Total Other Financing Sources (Uses)	5,942,543	(4,054,679)	(9,997,222)	(4,057,411)
Net Change in Fund Balances	(21,829,191)	1,214,584	23,043,775	1,121,049
Fund Balances, July 1	21,842,432	21,476,208	(366,224)	20,355,159
Fund Balances, June 30	\$ 13,241	\$ 22,690,792	\$ 22,677,551	\$ 21,476,208

**WASHOE COUNTY
INFRASTRUCTURE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	<u>2009</u>			<u>2008</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Revenues				
Intergovernmental Revenues:				
State grants	\$ -	\$ -	\$ -	4,775,000
Miscellaneous:				
Investment earnings	270,000	291,786	21,786	275,063
Net increase (decrease) in the fair value of investments	-	189,951	189,951	72,255
Contributions and donations	1,781,301	1,781,301	-	-
Total Revenues	<u>2,051,301</u>	<u>2,263,038</u>	<u>211,737</u>	<u>5,122,318</u>
Expenditures				
Capital Outlay:				
Public Safety Function:				
Truckee River flood control	88,295,266	9,017,479	79,277,787	4,945,410
Excess (Deficiency) of Revenues Over (Under) Expenditures	(86,243,965)	(6,754,441)	79,489,524	176,908
Other Financing Sources (Uses)				
Transfers:				
Truckee River Flood Management Infrastructure Fund	76,500,000	-	(76,500,000)	-
Net Change in Fund Balances	(9,743,965)	(6,754,441)	2,989,524	176,908
Fund Balances, July 1	<u>9,827,692</u>	<u>9,827,692</u>	<u>-</u>	<u>9,650,784</u>
Fund Balances, June 30	<u>\$ 83,727</u>	<u>\$ 3,073,251</u>	<u>\$ 2,989,524</u>	<u>\$ 9,827,692</u>

**WASHOE COUNTY
STORMWATER IMPACT FEE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)**

	<u>2009</u>			<u>2008</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Revenues				
Charges for Services:				
Impact fees	\$ 75,000	\$ 5,307	\$ (69,693)	\$ 36,772
Miscellaneous:				
Investment earnings	100,000	78,099	(21,901)	94,561
Net increase (decrease) in the fair value of investments	-	44,262	44,262	40,439
Total Revenues	<u>175,000</u>	<u>127,668</u>	<u>(47,332)</u>	<u>171,772</u>
Expenditures				
Capital Outlay:				
Health and Sanitation Function:				
Southeast Truckee Meadows	<u>2,662,772</u>	<u>2,604,819</u>	<u>57,953</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,487,772)	(2,477,151)	10,621	171,772
Fund Balances, July 1	<u>2,487,772</u>	<u>2,509,544</u>	<u>21,772</u>	<u>2,337,772</u>
Fund Balances, June 30	<u>\$ -</u>	<u>\$ 32,393</u>	<u>\$ 32,393</u>	<u>\$ 2,509,544</u>

WASHOE COUNTY
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2008)

	2009			2008
	Budget	Actual	Variance	Actual
Revenues				
Miscellaneous:				
Investment earnings	\$ 100,000	\$ 113,097	\$ 13,097	\$ 130,180
Net increase (decrease) in the fair value of investments	-	32,564	32,564	36,854
Reimbursement	-	165	165	550
Total Revenues	100,000	145,826	45,826	167,584
Expenditures				
Capital Outlay:				
Public safety function	5,717,129	1,984,300	3,732,829	1,818,638
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,617,129)	(1,838,474)	3,778,655	(1,651,054)
Other Financing Sources (Uses)				
Transfers:				
TMFPD General Fund	2,500,000	2,500,000	-	3,100,000
Contingency	(50,000)	-	50,000	-
Total Other Financing Sources (Uses)	2,450,000	2,500,000	50,000	3,100,000
Net Change in Fund Balances	(3,167,129)	661,526	3,828,655	1,448,946
Fund Balances, July 1	3,643,046	3,865,902	222,856	2,416,956
Fund Balances, June 30	\$ 475,917	\$ 4,527,428	\$ 4,051,511	\$ 3,865,902