

# NONMAJOR GOVERNMENTAL FUNDS

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

|  | <b>Special<br/>Revenue<br/>Funds</b> | <b>Debt<br/>Service<br/>Funds</b> | <b>Capital<br/>Projects<br/>Funds</b> | <b>Total</b>          |
|--|--------------------------------------|-----------------------------------|---------------------------------------|-----------------------|
| <b>Assets</b>                          |                                      |                                   |                                       |                       |
| Cash and investments                   | \$ 64,791,906                        | \$ 10,242,518                     | \$ 55,189,066                         | \$ 130,223,490        |
| Restricted cash and investments        | 5,074,596                            | -                                 | 26,073,995                            | 31,148,591            |
| Accounts receivable                    | 291,487                              | -                                 | 535,647                               | 827,134               |
| Consolidated tax receivable            | 1,007,991                            | -                                 | -                                     | 1,007,991             |
| Property taxes receivable              | 1,220,874                            | 205,197                           | 187,793                               | 1,613,864             |
| Other taxes receivable                 | 1,634,180                            | 3,738,239                         | -                                     | 5,372,419             |
| Interest receivable                    | 244,941                              | 8,164                             | 383,228                               | 636,333               |
| Due from other governments             | 11,604,964                           | -                                 | 4,688,663                             | 16,293,627            |
| Inventory                              | 221,957                              | -                                 | -                                     | 221,957               |
| Deposits                               | 72,438                               | -                                 | 309,803                               | 382,241               |
| <b>Total Assets</b>                    | <b>\$ 86,165,334</b>                 | <b>\$ 14,194,118</b>              | <b>\$ 87,368,195</b>                  | <b>\$ 187,727,647</b> |
| <b>Liabilities</b>                     |                                      |                                   |                                       |                       |
| Accounts payable                       | \$ 3,709,750                         | \$ 1,317                          | \$ 261,483                            | \$ 3,972,550          |
| Accrued salaries and benefits          | 1,377,030                            | -                                 | -                                     | 1,377,030             |
| Contracts/retention payable            | 64,348                               | -                                 | 3,625,464                             | 3,689,812             |
| Due to other governments               | 961,405                              | -                                 | 98,820                                | 1,060,225             |
| Other liabilities                      | 77,522                               | 22,581                            | -                                     | 100,103               |
| Deferred/unearned revenue              | 1,524,995                            | 3,902,076                         | 4,838,083                             | 10,265,154            |
| <b>Total Liabilities</b>               | <b>7,715,050</b>                     | <b>3,925,974</b>                  | <b>8,823,850</b>                      | <b>20,464,874</b>     |
| <b>Fund Balances</b>                   |                                      |                                   |                                       |                       |
| Reserved for:                          |                                      |                                   |                                       |                       |
| Debt service                           | 5,130,878                            | 10,268,144                        | -                                     | 15,399,022            |
| Projects                               | 5,331,460                            | -                                 | 32,349,533                            | 37,680,993            |
| Claims                                 | 5,488,152                            | -                                 | -                                     | 5,488,152             |
| Inventory                              | 221,957                              | -                                 | -                                     | 221,957               |
| Unreserved:                            |                                      |                                   |                                       |                       |
| Designated/encumbrances                | 2,258,236                            | -                                 | 3,049,101                             | 5,307,337             |
| Designated/future years expenditures   | 58,736,939                           | -                                 | 42,937,871                            | 101,674,810           |
| Undesignated                           | 1,282,662                            | -                                 | 207,840                               | 1,490,502             |
| <b>Total Fund Balances</b>             | <b>78,450,284</b>                    | <b>10,268,144</b>                 | <b>78,544,345</b>                     | <b>167,262,773</b>    |
| <b>Total Liabilities/Fund Balances</b> | <b>\$ 86,165,334</b>                 | <b>\$ 14,194,118</b>              | <b>\$ 87,368,195</b>                  | <b>\$ 187,727,647</b> |

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

|  | <u>Special<br/>Revenue<br/>Funds</u> | <u>Debt<br/>Service<br/>Funds</u> | <u>Capital<br/>Projects<br/>Funds</u> | <u>Total</u>          |
|--|--------------------------------------|-----------------------------------|---------------------------------------|-----------------------|
| <b>Revenues</b>  |                                      |                                   |                                       |                       |
| Taxes:   |                                      |                                   |                                       |                       |
| Ad valorem   | \$ 45,820,184                        | \$ 7,810,155                      | \$ 7,398,060                          | \$ 61,028,399         |
| Residential construction tax                                 | -                                    | -                                 | 96,720                                | 96,720                |
| Car rental fee   | 1,257,149                            | -                                 | -                                     | 1,257,149             |
| Special assessments  | -                                    | 363,665                           | 479,374                               | 843,039               |
| Licenses and permits   | 1,541,077                            | -                                 | 2,355,705                             | 3,896,782             |
| Intergovernmental revenues                                   | 51,445,815                           | -                                 | 6,309,745                             | 57,755,560            |
| Charges for services   | 12,626,768                           | -                                 | 5,307                                 | 12,632,075            |
| Fines and forfeits   | 667,115                              | -                                 | -                                     | 667,115               |
| Miscellaneous  | 4,424,646                            | 266,900                           | 6,430,833                             | 11,122,379            |
| <b>Total Revenues</b>  | <b>117,782,754</b>                   | <b>8,440,720</b>                  | <b>23,075,744</b>                     | <b>149,299,218</b>    |
| <b>Expenditures</b>  |                                      |                                   |                                       |                       |
| Current:   |                                      |                                   |                                       |                       |
| Judicial   | 356,633                              | -                                 | -                                     | 356,633               |
| Public safety  | 33,692,574                           | -                                 | -                                     | 33,692,574            |
| Health and sanitation  | 20,826,766                           | -                                 | -                                     | 20,826,766            |
| Welfare  | 47,424,538                           | -                                 | -                                     | 47,424,538            |
| Culture and recreation                                       | 7,205,576                            | -                                 | -                                     | 7,205,576             |
| Intergovernmental  | 11,711,030                           | -                                 | 2,666,733                             | 14,377,763            |
| Capital Outlay   | -                                    | -                                 | 31,635,012                            | 31,635,012            |
| Debt Service:  |                                      |                                   |                                       |                       |
| Principal  | -                                    | 24,872,851                        | -                                     | 24,872,851            |
| Interest   | -                                    | 11,593,731                        | -                                     | 11,593,731            |
| Debt service fees and other fiscal charges                   | 1,500                                | 294,432                           | 64,260                                | 360,192               |
| <b>Total Expenditures</b>                                    | <b>121,218,617</b>                   | <b>36,761,014</b>                 | <b>34,366,005</b>                     | <b>192,345,636</b>    |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (3,435,863)                          | (28,320,294)                      | (11,290,261)                          | (43,046,418)          |
| <b>Other Financing Sources (Uses)</b>                        |                                      |                                   |                                       |                       |
| Debt issued  | 9,949,835                            | -                                 | 999,268                               | 10,949,103            |
| Refunding bonds issued                                       | -                                    | 10,540,000                        | -                                     | 10,540,000            |
| Bond premium   | -                                    | 73,382                            | -                                     | 73,382                |
| Refunding payment to escrow agent                            | -                                    | (10,436,314)                      | -                                     | (10,436,314)          |
| Proceeds from asset disposition                              | 126,210                              | -                                 | -                                     | 126,210               |
| Transfers in   | 13,908,546                           | 29,209,498                        | 2,809,000                             | 45,927,044            |
| Transfers out  | (13,690,283)                         | -                                 | (15,676,552)                          | (29,366,835)          |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>10,294,308</b>                    | <b>29,386,566</b>                 | <b>(11,868,284)</b>                   | <b>27,812,590</b>     |
| <b>Net Change in Fund Balances</b>                           | <b>6,858,445</b>                     | <b>1,066,272</b>                  | <b>(23,158,545)</b>                   | <b>(15,233,828)</b>   |
| <b>Fund Balances, July 1, As Restated</b>                    | <b>71,591,839</b>                    | <b>9,201,872</b>                  | <b>101,702,890</b>                    | <b>182,496,601</b>    |
| <b>Fund Balances, June 30</b>                                | <b>\$ 78,450,284</b>                 | <b>\$ 10,268,144</b>              | <b>\$ 78,544,345</b>                  | <b>\$ 167,262,773</b> |



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